
County of Lee, Florida
OMB Circular A-87 Central Services
Cost Allocation Plan
FY 2007 FINAL

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2007

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INTRODUCTION

A cost allocation plan (CAP) distributes central service overhead costs to operating departments. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples include the city or county administrator, purchasing, data processing, attorney, etc. Examples of operating departments include: parks and recreation, planning, law enforcement, etc.

Cost Allocation Plans May be Prepared for a Number of Reasons

Principally, these include:

- * Claiming indirect costs associated with Federal programs.
- * Charging enterprise funds for services provided by the general fund.
- * Determine the full costs of departments providing user fee related services to the public.
- * Obtaining management information related to how the agency carries out its programs.

As the above indicates most agencies prepare CAP's to recover general fund dollars. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, considerable valuable management information is also developed. In an effort to manage programs better, more agencies are utilizing this information.

FORWARD

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METHODOLOGY

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

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

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

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

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

Format of the Report

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

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

1. Allocated Costs By Department -

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

2. Summary of Allocated Costs -

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

3. Detail of Allocated Costs -

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

4. Summary of Allocation Bases -

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

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

1. Nature and Extent of Services -

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

2. Costs to be Allocated -

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

3. Costs to be Allocated by Function -

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

4. Detail Allocation -

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

5. Departmental Cost Allocation Summary -

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

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal for year ended September 30, 2007 to establish billing or final indirect costs rates for October 1, 2006 thru September 30, 2007 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

LEE COUNTY, FLORIDA

Community Development Block Grants

Proposed FY 2008 Indirect Cost Rate

(Actual Expenditures for Year Ended September 30, 2006)

Cost Allocation Plan Indirect Costs:

Non-Departmental	\$ 2,253
Clerk - Finance	12,565
Purchasing	2,665
Budget Services	4,858
Human Resources	2,664
Public Resources	<u>121</u>
Total Indirect Costs	\$ 25,126
Allowable Salary Base	\$ 495,247
Proposed Indirect Rate	<u>5.07%</u>

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Allocated Costs by Department
Consolidated

	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR
Central Service Departments							
BLDG USE ALLO	16,171	26,817	186,167		481		
EQUIP USE ALLO							
CLERK MINUTES		347,150					
PUB RESOURCES	1,210	4,410	20,451	121	218	82	59
NON-DEPART'L	65,503	3,635		2,253			466
BUDGET SVCS	77,724	9,716	14,574	4,858		4,858	6,477
PUB WKS ADMIN							
CLK INT AUDIT	8,554	690	149,925			8,450	
CLERK INFO SYS							
CLERK HUM RES			20,902				
CLERK FINANCE	14,007	29,244	1,059,927	12,565	1,549	1,156	3,226
CTY ATTORNEY	30,509	478,754	46,937		4,694		7,040
PURCHASING	5,772	5,271	35	2,665	740	776	105
HUMAN RESOURCE	9,997	4,974		2,664	1,904	1,422	40,969
MAINT/REP SVCS	100,455	169,622	70,274		2,864		42,591
CONTRACTS ADM	1,556						
Total Allocated	331,458	1,080,283	1,569,192	25,126	12,450	16,744	100,933

	CLK MICROG	CLK CIVIL CRT	CLK PROBATE	CLK RECORDING	CLK DEL TAX	CLK FELONY	CLK JURY
Central Service Departments							
BLDG USE ALLO				16,367			
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS				1,574,223			
CLERK HUM RES	13,935	184,631	27,869	146,312	24,386	97,541	6,967
CLERK FINANCE	1,226	74,268	9,897	12,204	2,028	22,306	1,505
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS				97,507			
CONTRACTS ADM							
Total Allocated	15,161	258,899	37,766	1,846,613	26,414	119,847	8,472

Allocated Costs by Department
Consolidated

	CLK JUVENILE	CLK CIVIL TRAF	CLK CRIM TRAF	CLK CAPE CORAL	CLK DEPOSITORY	CLK SUPPORT	CLK APPEALS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES	41,803	62,705	153,279	24,386		20,902	6,967
CLERK FINANCE	6,740	45,647	84,424	2,023	5,396	1,734	578
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	48,543	108,352	237,703	26,409	5,396	22,636	7,545

	CLK COURT OPNS	CRIM ADM SVCS	CTS CUST SVC	COURT DEPT	FUNDS 2 - 673	PROP APPRAISER	ELECTIONS
Central Service Departments							
BLDG USE ALLO					489,276		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES						59	59
NON-DEPART'L						179	343
BUDGET SVCS						4,858	6,477
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS				7,084,007			
CLERK HUM RES	45,287	31,353	48,766				
CLERK FINANCE	108,056				1,401,074	847	2,155
CTY ATTORNEY						4,694	
PURCHASING						35	141
HUMAN RESOURCE						29,522	6,226
MAINT/REP SVCS					75,399	11,467	20,484
CONTRACTS ADM							
Total Allocated	153,343	31,353	48,766	7,084,007	1,965,749	51,661	35,885

Allocated Costs by Department
Consolidated

	JAIL	SHERIFF	CT SVCS-GEN FD	PUB DEFENDER	STATE ATTORNEY	MED EXAMINER	HUMAN SERVICES
Central Service Departments							
BLDG USE ALLO	572,271	26,992		80,179	67,714		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		830	8,209				4,288
NON-DEPART'L		2,092	16,895	197	517	1,084	7,915
BUDGET SVCS		27,527	30,766	11,335	11,335	9,716	48,578
PUB WKS ADMIN							
CLK INT AUDIT	40,594						11,485
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE		20,716	56,925	1,773	4,951	9,996	68,123
CTY ATTORNEY		7,040	4,694		4,694	2,347	35,203
PURCHASING		3,647	18,233	4,113	5,905	2,598	20,516
HUMAN RESOURCE							14,830
MAINT/REP SVCS		1,138,531		9,657	15,149	28,092	51,852
CONTRACTS ADM						1,556	12,447
Total Allocated	612,865	1,227,375	135,722	107,254	110,265	55,389	275,237

	STATE HEALTH	INT SVS FISCAL	COUNTY LANDS	EMER MGMT OPS	EMER OPS PLAN	EMER RESPONSE	EMER DISPATCH
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		296	8,935	1,224		16,053	533
NON-DEPART'L	210	479	538	2,230		3,083	2,230
BUDGET SVCS	3,238	11,335	4,858	7,773		7,773	7,773
PUB WKS ADMIN		36,486	96,687				
CLK INT AUDIT			37,559				
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	1,854	7,005	7,117	19,613		113,117	26,939
CTY ATTORNEY	4,694		176,012	9,387		32,856	2,347
PURCHASING	316	6,510	3,084	23,591	105	39,078	995
HUMAN RESOURCE		6,265	4,619	2,999		128,305	12,818
MAINT/REP SVCS	75,698		512	56,802		9,699	9,699
CONTRACTS ADM			3,111	3,111		3,111	3,111
Total Allocated	86,010	68,376	343,032	126,730	105	353,075	66,445

Allocated Costs by Department
Consolidated

	PS LOGISTICS	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	SMART GROWTH	NAT RES MGMT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	164	67	3,832	471	1,058	22	12,797
NON-DEPART'L	2,230	2,230	17,760	1,518	7,183	357	5,027
BUDGET SVCS	7,773	7,773	32,385	3,238	27,527	1,620	8,096
PUB WKS ADMIN							17,148
CLK INT AUDIT			20,625				
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	20,322	18,588	142,856	10,588	56,969	2,033	39,278
CTY ATTORNEY			56,324	2,347	37,549	7,040	114,995
PURCHASING	7,661	1,942	53,136	5,152	29,092	105	13,913
HUMAN RESOURCE	3,948	1,628	54,332	5,685	30,817	498	21,058
MAINT/REP SVCS	9,699	9,699	883,973		15,430		9,510
CONTRACTS ADM	1,556	1,556	7,779		1,556	3,111	3,111
Total Allocated	53,353	43,483	1,273,002	28,999	207,181	14,786	244,933

	CONST & DESIGN	FIRE IMPACT FE	MSTBU SVCS	SA DISTRICTS	COMM RED AGEN	HICKEY CREEK	PLANNING 138
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	4,510		1,085			16	45
NON-DEPART'L	446	67,278	21,571	8,191		956	7,657
BUDGET SVCS	3,238		32,385				
PUB WKS ADMIN	217,965						
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	5,822	26,160	80,340	31,761		3,703	31,492
CTY ATTORNEY	16,427	7,593	32,856		2,347		59,844
PURCHASING	3,488		1,757	35			1,613
HUMAN RESOURCE	4,398		1,083			356	995
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	256,294	101,031	171,077	39,987	2,347	5,031	101,646

Allocated Costs by Department
Consolidated

	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	121	1,554	358	26,880	3,523	199	4,292
NON-DEPART'L	2,253	1,730	963	30,282	2,848	538	21,723
BUDGET SVCS	4,858	1,620	1,620	35,623	4,858	3,238	24,289
PUB WKS ADMIN		3,429	10,289				
CLK INT AUDIT							20,625
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	12,565	16,009	8,903	310,732	14,972	4,912	193,793
CTY ATTORNEY				23,469	2,347	183,053	56,324
PURCHASING		1,731	224	57,034	1,977	1,362	53,136
HUMAN RESOURCE	2,664	10,376	4,743	114,655	2,423	4,483	64,479
MAINT/REP SVCS			8,750	235,661		187	883,973
CONTRACTS ADM				1,556		1,556	7,779
Total Allocated	22,461	36,449	35,850	835,892	32,948	199,528	1,330,413

	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC	BUILDING INSP
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	2,704	3,812	1,153	786	792	4,817	2,514
NON-DEPART'L	2,009	1,108	3,938	2,426	1,654	5,984	11,693
BUDGET SVCS	1,620	14,574	3,692	3,692	1,620	3,692	3,708
PUB WKS ADMIN							
CLK INT AUDIT						32,386	
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	20,590	10,957	26,770	12,799	16,384	47,341	104,776
CTY ATTORNEY	138,463	59,844	159,585	319,169	30,509	7,815	7,838
PURCHASING	12,065	2,003	1,227	876	2,459	1,122	2,213
HUMAN RESOURCE	7,955	7,115	8,313	6,919	7,798	14,704	32,532
MAINT/REP SVCS			1,340	1,340	1,340	1,340	1,340
CONTRACTS ADM							
Total Allocated	185,406	99,413	206,018	348,007	62,556	119,201	166,614

Allocated Costs by Department
Consolidated

	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR	TRANS ADMIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	2,365	1,035	33	947	939	1,000	1,329
NON-DEPART'L	5,916	4,562	241	2,632	5,413	729	5,964
BUDGET SVCS	3,708	3,708		3,708	11,335	4,858	24,289
PUB WKS ADMIN							3,429
CLK INT AUDIT	32,386				24,867		
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	46,667	33,043	2,427	13,625	38,340	6,399	7,631
CTY ATTORNEY	211,215	7,815			18,774	9,387	61,017
PURCHASING	6,519	526		246	11,314	1,828	33,931
HUMAN RESOURCE	14,490	10,259	711	4,721	11,467	1,066	3,553
MAINT/REP SVCS	1,340	1,340		1,340	198	107	
CONTRACTS ADM					15,558	1,556	3,111
Total Allocated	324,606	62,288	3,412	27,219	138,205	26,930	144,254

	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN	ENGINEER/PLAN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,458	6,580	1,459	1,588	498	1,459	145
NON-DEPART'L	975	6,070	975	1,979	2,360	1,371	402
BUDGET SVCS	1,620	8,096	1,620	4,858		4,858	1,620
PUB WKS ADMIN	3,429	3,429	3,429	3,429	3,429	3,429	3,429
CLK INT AUDIT			22,487				
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	13,289	82,716	13,289	24,680	29,429	17,091	4,867
CTY ATTORNEY		89,180		18,774			
PURCHASING	3,252	9,574	2,411	5,689	7,719	3,725	1,718
HUMAN RESOURCE	7,780	48,411	7,780	11,307	13,482	7,823	3,399
MAINT/REP SVCS		20,861	9,113			39,248	1,735
CONTRACTS ADM				1,556	1,556		
Total Allocated	31,803	274,917	62,563	73,860	58,473	79,004	17,315

Allocated Costs by Department
Consolidated

	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	-938	-3	64	68			
NON-DEPART'L	917	672	264	1,631	63,450	67,668	62,046
BUDGET SVCS	3,238	1,620		4,858	1,620	17,812	6,477
PUB WKS ADMIN	6,860	6,860					
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	11,087	8,108	1,974	8,129	13,298	27,127	7,290
CTY ATTORNEY	206,521				55,515	21,141	4,714
PURCHASING	2,029	316	740	715			
HUMAN RESOURCE	7,749	5,666	1,422	1,646			
MAINT/REP SVCS	1,720						
CONTRACTS ADM							
Total Allocated	239,183	23,239	4,464	17,047	133,883	133,748	80,527

	ROADS IMP FEE	BMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES				161	16		4,509
NON-DEPART'L	67,653	62,150	3,395			12,240	24,501
BUDGET SVCS	17,812	1,620	110,110			89,060	29,147
PUB WKS ADMIN							17,148
CLK INT AUDIT							8,036
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	30,837	6,287	11,702	2,890	289	67,446	185,375
CTY ATTORNEY	31,811	4,310					53,977
PURCHASING						14,375	20,789
HUMAN RESOURCE				3,553	356		28,240
MAINT/REP SVCS							
CONTRACTS ADM							15,558
Total Allocated	148,113	74,367	125,207	6,604	661	183,121	387,280

Allocated Costs by Department
Consolidated

	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES	TELEPHONES	DATA PROCESS	GOVT COMMUNICA
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	296	2,174	6,275	20,683		372	64
NON-DEPART'L	34,059	23,043	27,261	64,309		4,014	1,899
BUDGET SVCS		8,096	21,050	21,050	12,954	11,335	6,477
PUB WKS ADMIN		3,429		20,580			
CLK INT AUDIT		27,177	6,966	92,707		6,277	
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	235,684	134,856	182,664	542,327		22,600	10,288
CTY ATTORNEY		14,081	25,816	150,197		2,347	
PURCHASING		18,278	24,777	119,373		38,707	1,227
HUMAN RESOURCE	74,308	65,866	104,264	114,133		356	1,403
MAINT/REP SVCS		71,257	50,511	731		5,071	
CONTRACTS ADM		3,111	15,558	4,668		1,556	
Total Allocated	344,347	371,368	465,142	1,150,758	12,954	92,635	21,358

	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FMB - IMP FEE	BONITA IMP FEE	BON ROAD IMP F
Central Service Departments							
BLDG USE ALLO	267	267	267				
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	8	112	92	1,940			
NON-DEPART'L	2,717	2,717	2,274	12,459	1,270	1,880	149
BUDGET SVCS	4,858	11,335	12,954	16,193			
PUB WKS ADMIN							
CLK INT AUDIT	5,082	5,081	5,082				
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	12,542	14,406	11,840	105,427	4,145	7,947	1,026
CTY ATTORNEY			28,162	9,387			
PURCHASING	70	294	504	37,897			
HUMAN RESOURCE	195	2,488	222,412	15,359			
MAINT/REP SVCS	1,591	1,591	1,591	22,957			
CONTRACTS ADM			7,773				
Total Allocated	27,330	38,291	292,951	221,619	5,415	9,827	1,175

Allocated Costs by Department
Consolidated

	LAW ENF TRUST	FUND 190	3S DISPOSAL	FUND 632	FUND 661	OTHER FUNDS	VIDEO/CABLE TV
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							167,687
NON-DEPART'L	1,310	757		995	333	98	
BUDGET SVCS	1,620		1,607				
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	4,323	4,464		3,162	1,570	304	
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	7,253	5,221	1,607	4,157	1,903	402	167,687

	FIXED ASSETS	CONTRACTS CHG	LEGAL AID	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement
Central Service Departments							
BLDG USE ALLO					2,711	1,485,947	
EQUIP USE ALLO							
CLERK MINUTES						347,150	
PUB RESOURCES				1,129,531		1,498,555	48,825
NON-DEPART'L	7,324				9,027	945,473	
BUDGET SVCS						1,031,469	
PUB WKS ADMIN						464,313	
CLK INT AUDIT		248,987	4,345			820,371	435,797
CLERK INFO SYS						8,658,230	
CLERK HUM RES						957,991	
CLERK FINANCE	22,770				59,219	6,610,222	
CTY ATTORNEY		366,111				3,567,892	
PURCHASING						768,097	
HUMAN RESOURCE						1,477,136	
MAINT/REP SVCS		9,025,878			41,020	13,349,136	
CONTRACTS ADM		466,244				595,368	
Total Allocated	30,094	10,107,220	4,345	1,129,531	111,977	42,577,350	484,622

Allocated Costs by Department

Consolidated

	Total
Central Service Departments	
BLDG USE ALLO	1,485,947
EQUIP USE ALLO	
CLERK MINUTES	347,150
PUB RESOURCES	1,547,380
NON-DEPART'L	945,473
BUDGET SVCS	1,031,469
PUB WKS ADMIN	464,313
CLK INT AUDIT	1,256,168
CLERK INFO SYS	8,658,230
CLERK HUM RES	957,991
CLERK FINANCE	6,610,222
CTY ATTORNEY	3,567,892
PURCHASING	768,097
HUMAN RESOURCE	1,477,136
MAINT/REP SVCS	13,349,136
CONTRACTS ADM	595,368

Total Allocated	43,061,972
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Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	1,555,259		
EQUIP USE ALLO	3,915,048		
CLERK MINUTES	301,421		
PUB RESOURCES	1,509,218	-101,339	
NON-DEPART'L	953,228		
BUDGET SVCS	1,058,401		
PUB WKS ADMIN	714,651	-3,277	
CLK INT AUDIT	1,000,204		
CLERK INFO SYS	10,746,193	-1,067,679	
CLERK HUM RES	694,058	-4,089	
CLERK FINANCE	3,081,989		
CTY ATTORNEY	4,002,283	-393,542	
PURCHASING	815,921	-625	
HUMAN RESOURCE	1,297,946	-9,453	
MAINT/REP SVCS	12,910,535	-375,601	
CONTRACTS ADM	500,318	-32,856	
COUNTY MANAGER			331,458
COMMISSIONERS			1,080,283
CLERK ADMIN			1,569,192
CDBG			25,126
EQUAL EMP OPP			12,450
VETERAN'S SVCS			16,744
TAX COLLECTOR			100,933
CLK MICROG			15,161
CLK CIVIL CRT			258,899
CLK PROBATE			37,766
CLK RECORDING			1,846,613
CLK DEL TAX			26,414
CLK FELONY			119,847
CLK JURY			8,472
CLK JUVENILE			48,543
CLK CIVIL TRAF			108,352
CLK CRIM TRAF			237,703
CLK CAPE CORAL			26,409
CLK DEPOSITORY			5,396
CLK SUPPORT			22,636
CLK APPEALS			7,545
CLK COURT OPNS			153,343
CRIM ADM SVCS			31,353
CTS CUST SVC			48,766
COURT DEPT			7,084,007
FUNDS 2 - 673			1,965,749
PROP APPRAISER			51,661
ELECTIONS			35,885
JAIL			612,865
SHERIFF			1,227,375
CT SVCS-GEN FD			135,722

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
PUB DEFENDER			107,254
STATE ATTORNEY			110,265
MED EXAMINER			55,389
HUMAN SERVICES			249,329
STATE HEALTH			86,010
INT SVS FISCAL			68,376
COUNTY LANDS			343,032
EMER MGMT OPS			126,730
EMER OPS PLAN			105
EMER RESPONSE			353,075
EMER DISPATCH			66,445
PS LOGISTICS			53,353
PS INFO RESOUR			43,483
PKS/REC GEN'L			1,273,002
ECONOMIC DEVT			28,999
ANIMAL CONTROL			207,181
SMART GROWTH			14,786
NAT RES MGMT			244,933
CONST & DESIGN			256,294
FIRE IMPACT FE			101,031
MSTBU SVCS			171,077
SA DISTRICTS			39,987
COMM RED AGEN			2,347
HICKEY CREEK			5,031
PLANNING 138			101,646
FUND 139 OTHER			48,369
CANAL MAINT			36,449
SUR WTR MGMT			35,850
LIBRARIES			835,892
E911 IMPLEMENT			32,948
HEARING EXAMIN			199,528
PKS & REC 155			1,330,413
COMM DEVT ADM			185,406
PLANNING 155			99,413
DEVT REVIEW			206,018
REZONE & DRI'S			348,007
ENV SCIENCES			62,556
PERMIT ISSUANC			119,201
BUILDING INSP			166,614
CODE ENFORCE			324,606
PLANS REVIEW			62,288
ADM FEE COLLEC			3,412
ZONING REVIEW			27,219
VCB			138,205
SPORTS AUTHOR			26,930
TRANS ADMIN			144,254
LANDSCAPE			31,803
ROADWAY/PIPE			274,917

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BRIDGE OPS			62,563
TRAF OPS/SIGNA			73,860
TRAF SIGN/MARK			58,473
TRAFFIC ENGIN			79,004
ENGINEER/PLAN			17,315
ENG/CONSTR			239,183
ENG/DESIGN			23,239
GIS			4,464
HAZ MAT FD 182			17,047
SCHOOL IMP FEE			133,883
COM PRK IMP FE			133,748
REG PRK IMP FE			80,527
ROADS IMP FEE			148,113
EMS IMPACT FEE			74,367
FUNDS 201-299			125,207
CONSER PKS/REC			6,604
CONSER CTY LAN			661
FUNDS 301-399			183,121
SOLID WASTE			387,280
AIRPORT & PORT			344,347
TOLL FACILITY			371,368
TRANSIT			465,142
UTILITIES			1,150,758
TELEPHONES			12,954
DATA PROCESS			92,635
GOVT COMMUNICA			21,358
DENTAL			27,330
GROUP MEDICAL			38,291
GEN LIABILITY			292,951
PLEET MGMT			221,619
FMB - IMP FEE			5,415
BONITA IMP FEE			9,827
BON ROAD IMP F			1,175
LAW ENF TRUST			7,253
FUND 190			5,221
3S DISPOSAL			1,607
FUND 632			4,157
FUND 661			1,903
OTHER FUNDS			402
VIDEO/CABLE TV			167,687
FIXED ASSETS			30,094
CONTRACTS CHG			10,107,220
LEGAL AID			4,343
GENERAL GOVT			1,129,531
ALL OTHERS			111,977
Reimbursement			490,862
Total	----- 45,056,673 -----	----- -1,988,461 -----	----- 43,068,212 -----

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
BLDG USE ALLO	-1,555,259						
EQUIP USE ALLO		-3,915,048					
CLERK MINUTES	3,253	1,045	-347,150	2,539			
PUB RESOURCES	6,183	95,073		-1,582,395	991	4,670	
NON-DEPART'L					-971,352		
BUDGET SVCS	2,547			4,028		-1,107,387	
PUB WKS ADMIN		3,733		708	480		-729,709
CLK INT AUDIT		434					
CLERK INFO SYS	18,278	3,134,319					
CLERK HUM RES							
CLERK FINANCE	12,576	15,096					
CTY ATTORNEY	18,381	12,104		9,929	6,945	6,477	
PURCHASING		2,447		514	541	3,238	
HUMAN RESOURCE	8,094	15,110		7,828	1,751	22,670	
MAINT/REP SVCS		635,687		2,951	14,691	34,005	151,561
CONTRACTS ADM				278	480	4,858	113,835
COUNTY MANAGER	16,171			1,210	65,503	77,724	
COMMISSIONERS	26,817		347,150	4,410	3,635	9,716	
CLERK ADMIN	186,167			20,451		14,574	
CDBG				121	2,253	4,858	
EQUAL EMP OPP	481			218			
VETERAN'S SVCS				82		4,858	
TAX COLLECTOR				59	466	6,477	
CLK MICROG							
CLK CIVIL CRT							
CLK PROBATE							
CLK RECORDING	16,367						
CLK DEL TAX							
CLK FELONY							
CLK JURY							
CLK JUVENILE							
CLK CIVIL TRAF							
CLK CRIM TRAF							
CLK CAPE CORAL							
CLK DEPOSITORY							
CLK SUPPORT							
CLK APPEALS							
CLK COURT OPNS							
CRIM ADM SVCS							
CTS CUST SVC							
COURT DEPT							
FUNDS 2 - 673	489,276						
PROP APPRAISER				59	179	4,858	
ELECTIONS				59	343	6,477	
JAIL	572,271						
SHERIFF	26,992			830	2,092	27,527	
CT SVCS-GEN FD				8,209	16,895	30,766	
PUB DEFENDER	80,179				197	11,335	

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
STATE ATTORNEY	67,714				517	11,335	
MED EXAMINER					1,084	9,716	
HUMAN SERVICES				4,288	7,915	22,670	
STATE HEALTH					210	3,238	
INT SVS FISCAL				296	479	11,335	36,486
COUNTY LANDS				8,935	538	4,858	96,687
EMER MGMT OPS				1,224	2,230	7,773	
EMER OPS PLAN							
EMER RESPONSE				16,053	3,083	7,773	
EMER DISPATCH				533	2,230	7,773	
PS LOGISTICS				164	2,230	7,773	
PS INFO RESOUR				67	2,230	7,773	
PKS/REC GEN'L				3,832	17,760	32,385	
ECONOMIC DEVT				471	1,518	3,238	
ANIMAL CONTROL				1,058	7,183	27,527	
SMART GROWTH				22	357	1,620	
NAT RES MGMT				12,797	5,027	8,096	17,148
CONST & DESIGN				4,510	446	3,238	217,965
FIRE IMPACT FE					67,278		
MSTBU SVCS				1,085	21,571	32,385	
SA DISTRICTS					8,191		
COMM RED AGEN							
HICKEY CREEK				16	956		
PLANNING 138				45	7,657		
FUND 139 OTHER				121	2,253	30,766	
CANAL MAINT				1,554	1,730	1,620	3,429
SUR WTR MGMT				358	963	1,620	10,289
LIBRARIES				26,880	30,282	35,623	
E911 IMPLEMENT				3,523	2,848	4,858	
HEARING EXAMIN				199	538	3,238	
PKS & REC 155				4,292	21,723	24,289	
COMM DEVT ADM				2,704	2,009	1,620	
PLANNING 155				3,812	1,108	14,574	
DEVT REVIEW				1,153	3,938	3,692	
REZONE & DRI'S				786	2,426	3,692	
ENV SCIENCES				792	1,654	1,620	
PERMIT ISSUANC				4,817	5,984	3,692	
BUILDING INSP				2,514	11,693	3,708	
CODE ENFORCE				2,365	5,916	3,708	
PLANS REVIEW				1,035	4,562	3,708	
ADM FEE COLLEC				33	241		
ZONING REVIEW				947	2,632	3,708	
VCB				939	5,413	11,335	
SPORTS AUTHOR				1,000	729	4,858	
TRANS ADMIN				1,329	5,964	24,289	3,429
LANDSCAPE				1,458	975	1,620	3,429
ROADWAY/PIPE				6,580	6,070	8,096	3,429
BRIDGE OPS				1,459	975	1,620	3,429

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
TRAF OPS/SIGNA				1,588	1,979	4,858	3,429
TRAF SIGN/MARK				498	2,360		3,429
TRAFFIC ENGIN				1,459	1,371	4,858	3,429
ENGINEER/PLAN				145	402	1,620	3,429
ENG/CONSTR				-938	917	3,238	6,860
ENG/DESIGN				-3	672	1,620	6,860
GIS				64	264		
HAZ MAT FD 182				68	1,631	4,858	
SCHOOL IMP FEE					63,450	1,620	
COM PRK IMP FE					67,668	17,812	
REG PRK IMP FE					62,046	6,477	
ROADS IMP FEE					67,653	17,812	
EMS IMPACT FEE					62,150	1,620	
FUNDS 201-299					3,395	110,110	
CONSER PKS/REC				161			
CONSER CTY LAN				16			
FUNDS 301-399					12,240	89,060	
SOLID WASTE				4,509	24,501	29,147	17,148
AIRPORT & PORT				296	34,059		
TOLL FACILITY				2,174	23,043	8,096	3,429
TRANSIT				6,275	27,261	21,050	
UTILITIES				20,683	64,309	21,050	20,580
TELEPHONES						12,954	
DATA PROCESS				372	4,014	11,335	
GOVT COMMUNICA				64	1,899	6,477	
DENTAL	267			8	2,717	4,858	
GROUP MEDICAL	267			112	2,717	11,335	
GEN LIABILITY	267			92	2,274	12,954	
FLEET MGMT				1,940	12,459	16,193	
FMB - IMP FEE					1,270		
BONITA IMP FEE					1,880		
BON ROAD IMP F					149		
LAW ENF TRUST					1,310	1,620	
FUND 190					757		
3S DISPOSAL						1,607	
FUND 632					995		
FUND 661					333		
OTHER FUNDS					98		
VIDEO/CABLE TV				167,687			
FIXED ASSETS					7,324		
CONTRACTS CHG							
LEGAL AID							
GENERAL GOVT				1,129,531			
ALL OTHERS	2,711				9,027		
Reimbursement				55,065			
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES			20,226	1,691			
PUB RESOURCES				11,589	6,810	8,557	5,475
NON-DEPART'L				18,124			
BUDGET SVCS	855			3,495	15,890	1,603	4,188
PUB WKS ADMIN	3,314			5,246		1,520	2,820
CLK INT AUDIT	-1,290,136	256,622	30,339	2,537			
CLERK INFO SYS		-13,112,783	171,918	14,375			
CLERK HUM RES		655,927	-1,347,688	1,792			
CLERK FINANCE		3,542,004	167,214	-6,884,502			
CTY ATTORNEY				21,554	-3,806,502	8,890	13,217
PURCHASING	6,415			6,556	14,081	-852,819	3,377
HUMAN RESOURCE	3,725			13,780	140,810	3,512	-1,562,588
MAINT/REP SVCS	19,659			168,845	35,203	58,553	54,243
CONTRACTS ADM				4,696	25,816	2,087	2,132
COUNTY MANAGER	8,554			14,007	30,509	5,772	9,997
COMMISSIONERS	690			29,244	478,754	5,271	4,974
CLERK ADMIN	149,925		20,902	1,059,927	46,937	35	
CDBG				12,565		2,665	2,664
EQUAL EMP OPP				1,549	4,694	740	1,904
VETERAN'S SVCS	8,450			1,156		776	1,422
TAX COLLECTOR				3,226	7,040	105	40,969
CLK MICROG			13,935	1,226			
CLK CIVIL CRT			184,631	74,268			
CLK PROBATE			27,869	9,897			
CLK RECORDING		1,574,223	146,312	12,204			
CLK DEL TAX			24,386	2,028			
CLK FELONY			97,541	22,306			
CLK JURY			6,967	1,505			
CLK JUVENILE			41,803	6,740			
CLK CIVIL TRAF			62,705	45,647			
CLK CRIM TRAF			153,279	84,424			
CLK CAPE CORAL			24,386	2,023			
CLK DEPOSITORY				5,396			
CLK SUPPORT			20,902	1,734			
CLK APPEALS			6,967	578			
CLK COURT OPNS			45,287	108,056			
CRIM ADM SVCS			31,353				
CTS CUST SVC			48,766				
COURT DEPT		7,084,007					
FUNDS 2 - 673				1,401,074			
PROP APPRAISER				847	4,694	35	29,522
ELECTIONS				2,155		141	6,226
JAIL	40,594						
SHERIFF				20,716	7,040	3,647	
CT SVCS-GEN FD				56,925	4,694	18,233	
PUB DEFENDER				1,773		4,113	

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
STATE ATTORNEY				4,951	4,694	5,905	
MED EXAMINER				9,996	2,347	2,598	
HUMAN SERVICES	11,485			68,123	35,203	20,516	14,830
STATE HEALTH				1,854	4,694	316	
INT SVS FISCAL				7,005		6,510	6,265
COUNTY LANDS	37,559			7,117	176,012	3,084	4,619
EMER MGMT OPS				19,613	9,387	23,591	2,999
EMER OPS PLAN						105	
EMER RESPONSE				113,117	32,856	39,078	128,305
EMER DISPATCH				26,939	2,347	995	12,818
PS LOGISTICS				20,322		7,661	3,948
PS INFO RESOUR				18,588		1,942	1,628
PKS/REC GEN'L	20,625			142,856	56,324	53,136	54,332
ECONOMIC DEVT				10,588	2,347	5,152	5,685
ANIMAL CONTROL				56,969	37,549	29,092	30,817
SMART GROWTH				2,033	7,040	105	498
NAT RES MGMT				39,278	114,995	13,913	21,058
CONST & DESIGN				5,822	16,427	3,488	4,398
FIRE IMPACT FE				26,160	7,593		
MSTBU SVCS				80,340	32,856	1,757	1,083
SA DISTRICTS				31,761		35	
COMM RED AGEN					2,347		
HICKEY CREEK				3,703			356
PLANNING 138				31,492	59,844	1,613	995
FUND 139 OTHER				12,565			2,664
CANAL MAINT				16,009		1,731	10,376
SUR WTR MGMT				8,903		224	4,743
LIBRARIES				310,732	23,469	57,034	114,655
E911 IMPLEMENT				14,972	2,347	1,977	2,423
HEARING EXAMIN				4,912	183,053	1,362	4,483
PKS & REC 155	20,625			193,793	56,324	53,136	64,479
COMM DEVT ADM	63,322			20,590	138,463	12,065	7,955
PLANNING 155				10,957	59,844	2,003	7,115
DEVT REVIEW	1,448			26,770	159,585	1,227	8,313
REZONE & DRI'S				12,799	319,169	876	6,919
ENV SCIENCES				16,384	30,509	2,459	7,798
PERMIT ISSUANC				47,341	7,815	1,122	14,704
BUILDING INSP				104,776	7,838	2,213	32,532
CODE ENFORCE				46,667	211,215	6,519	14,490
PLANS REVIEW				33,043	7,815	526	10,259
ADM FEE COLLEC				2,427			711
ZONING REVIEW				13,625		246	4,721
VCB	24,867			38,340	18,774	11,314	11,467
SPORTS AUTHOR				6,399	9,387	1,828	1,066
TRANS ADMIN				7,631	61,017	33,931	3,553
LANDSCAPE				13,289		3,252	7,780
ROADWAY/PIPE				82,716	89,180	9,574	48,411
BRIDGE OPS	22,487			13,289		2,411	7,780

Detail of Allocated Costs

	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
Departments							
TRAF OPS/SIGNA				24,680	18,774	5,689	11,307
TRAF SIGN/MARK				29,429		7,719	13,482
TRAFFIC ENGIN				17,091		3,725	7,823
ENGINEER/PLAN				4,867		1,718	3,399
ENG/CONSTR				11,087	206,521	2,029	7,749
ENG/DESIGN				8,108		316	5,666
GIS				1,974		740	1,422
HAZ MAT FD 182				8,129		715	1,646
SCHOOL IMP FEE				13,298	55,515		
COM PRK IMP FE				27,127	21,141		
REG PRK IMP FE				7,290	4,714		
ROADS IMP FEE				30,837	31,811		
EMS IMPACT FEE				6,287	4,310		
FUNDS 201-299				11,702			
CONSER PKS/REC				2,890			3,553
CONSER CTY LAN				289			356
FUNDS 301-399				67,446		14,375	
SOLID WASTE	8,036			185,375	53,977	20,789	28,240
AIRPORT & PORT				235,684			74,308
TOLL FACILITY	27,177			134,856	14,081	18,278	65,866
TRANSIT	6,966			182,664	25,816	24,777	104,264
UTILITIES	92,707			542,327	150,197	119,373	114,133
TELEPHONES							
DATA PROCESS	6,277			22,600	2,347	38,707	356
GOVT COMMUNICA				10,288		1,227	1,403
DENTAL	5,082			12,542		70	195
GROUP MEDICAL	5,081			14,406		294	2,488
GEN LIABILITY	5,082			11,840	28,162	504	222,412
PLEET MGMT				105,427	9,387	37,897	15,359
FMB - IMP FEE				4,145			
BONITA IMP FEE				7,947			
BON ROAD IMP F				1,026			
LAW ENF TRUST				4,323			
FUND 190				4,464			
3S DISPOSAL							
FUND 632				3,162			
FUND 661				1,570			
OTHER FUNDS				304			
VIDEO/CABLE TV							
FIXED ASSETS				22,770			
CONTRACTS CHG	248,987				366,111		
LEGAL AID	4,345						
GENERAL GOVT							
ALL OTHERS				59,219			
Reimbursement	435,797						
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

Departments	MAINT/REP SVCS	CONTRACTS ADM	Tot. Allocated
BLDG USE ALLO			
EQUIP USE ALLO			
CLERK MINUTES	16,975		
PUB RESOURCES	33,622	1,546	
NON-DEPART'L			
BUDGET SVCS	13,289	3,091	
PUB WKS ADMIN	514		
CLK INT AUDIT			
CLERK INFO SYS	95,379		
CLERK HUM RES			
CLERK FINANCE	65,623		
CTY ATTORNEY	98,718	1,546	
PURCHASING	354		
HUMAN RESOURCE	44,450	12,365	
MAINT/REP SVCS	-13,718,060	7,728	
CONTRACTS ADM		-621,644	
COUNTY MANAGER	100,455	1,556	331,458
COMMISSIONERS	169,622		1,080,283
CLERK ADMIN	70,274		1,569,192
CDBG			25,126
EQUAL EMP OPP	2,864		12,450
VETERAN'S SVCS			16,744
TAX COLLECTOR	42,591		100,933
CLK MICROG			15,161
CLK CIVIL CRT			258,899
CLK PROBATE			37,766
CLK RECORDING	97,507		1,846,613
CLK DEL TAX			26,414
CLK FELONY			119,847
CLK JURY			8,472
CLK JUVENILE			48,543
CLK CIVIL TRAF			108,352
CLK CRIM TRAF			237,703
CLK CAPE CORAL			26,409
CLK DEPOSITORY			5,396
CLK SUPPORT			22,636
CLK APPEALS			7,545
CLK COURT OPNS			153,343
CRIM ADM SVCS			31,353
CTS CUST SVC			48,766
COURT DEPT			7,084,007
FUNDS 2 - 673	75,399		1,965,749
PROP APPRAISER	11,467		51,661
ELECTIONS	20,484		35,885
JAIL			612,865
SHERIFF	1,138,531		1,227,375
CT SVCS-GEN FD			135,722
PUB DEFENDER	9,657		107,254

Detail of Allocated Costs

Departments	MAINT/REP SVCS	CONTRACTS ADM	Tot. Allocated
STATE ATTORNEY	15,149		110,265
MED EXAMINER	28,092	1,556	55,389
HUMAN SERVICES	51,852	12,447	249,329
STATE HEALTH	75,698		86,010
INT SVS FISCAL			68,376
COUNTY LANDS	512	3,111	343,032
EMER MGMT OPS	56,802	3,111	126,730
EMER OPS PLAN			105
EMER RESPONSE	9,699	3,111	353,075
EMER DISPATCH	9,699	3,111	66,445
PS LOGISTICS	9,699	1,556	53,353
PS INFO RESOUR	9,699	1,556	43,483
PKS/REC GEN'L	883,973	7,779	1,273,002
ECONOMIC DEVT			28,999
ANIMAL CONTROL	15,430	1,556	207,181
SMART GROWTH		3,111	14,786
NAT RES MGMT	9,510	3,111	244,933
CONST & DESIGN			256,294
FIRE IMPACT FE			101,031
MSTBU SVCS			171,077
SA DISTRICTS			39,987
COMM RED AGEN			2,347
HICKEY CREEK			5,031
PLANNING 138			101,646
FUND 139 OTHER			48,369
CANAL MAINT			36,449
SUR WTR MGMT	8,750		35,850
LIBRARIES	235,661	1,556	835,892
E911 IMPLEMENT			32,948
HEARING EXAMIN	187	1,556	199,528
PKS & REC 155	883,973	7,779	1,330,413
COMM DEVT ADM			185,406
PLANNING 155			99,413
DEVT REVIEW	1,340		206,018
REZONE & DRI'S	1,340		348,007
ENV SCIENCES	1,340		62,556
PERMIT ISSUANC	1,340		119,201
BUILDING INSP	1,340		166,614
CODE ENFORCE	1,340		324,606
PLANS REVIEW	1,340		62,288
ADM FEE COLLEC			3,412
ZONING REVIEW	1,340		27,219
VCB	198	15,558	138,205
SPORTS AUTHOR	107	1,556	26,930
TRANS ADMIN		3,111	144,254
LANDSCAPE			31,803
ROADWAY/PIPE	20,861		274,917
BRIDGE OPS	9,113		62,563

Detail of Allocated Costs

	MAINT/REP SVCS	CONTRACTS ADM	Tot. Allocated
Departments			
TRAF OPS/SIGNA		1,556	73,860
TRAF SIGN/MARK		1,556	58,473
TRAFFIC ENGIN	39,248		79,004
ENGINEER/PLAN	1,735		17,315
ENG/CONSTR	1,720		239,183
ENG/DESIGN			23,239
GIS			4,464
HAZ MAT FD 182			17,047
SCHOOL IMP FEE			133,883
COM PRK IMP FE			133,748
REG PRK IMP FE			80,527
ROADS IMP FEE			148,113
EMS IMPACT FEE			74,367
FUNDS 201-299			125,207
CONSER PKS/REC			6,604
CONSER CTY LAN			661
FUNDS 301-399			183,121
SOLID WASTE		15,558	387,280
AIRPORT & PORT			344,347
TOLL FACILITY	71,257	3,111	371,368
TRANSIT	50,511	15,558	465,142
UTILITIES	731	4,668	1,150,758
TELEPHONES			12,954
DATA PROCESS	5,071	1,556	92,635
GOVT COMMUNICA			21,358
DENTAL	1,591		27,330
GROUP MEDICAL	1,591		38,291
GEN LIABILITY	1,591	7,773	292,951
FLEET MGMT	22,957		221,619
FMB - IMP FEE			5,415
BONITA IMP FEE			9,827
BON ROAD IMP F			1,175
LAW ENF TRUST			7,253
FUND 190			5,221
3S DISPOSAL			1,607
FUND 632			4,157
FUND 661			1,903
OTHER FUNDS			402
VIDEO/CABLE TV			167,687
FIXED ASSETS			30,094
CONTRACTS CHG	9,025,878	466,244	10,107,220
LEGAL AID			4,345
GENERAL GOVT			1,129,531
ALL OTHERS	41,020		111,977
Reimbursement			490,862
Total	0	0	43,068,212
	=====	=====	=====

Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	OCCUPIED SQUARE FOOTAGE
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
CLERK MINUTES	
BCC SUPPORT	DIRECT ASSIGNMENT
PUB RESOURCES	
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
VIDEO/CABLE TV	DIRECT ASSIGNMENT
WEB DESIGN/GRAPHICS	NUMBER OF FTE'S PER DEPARTMENT EXCL AIRPORT
DUPLICATING SERVICES	DUPLICATE BILLING CHARGES PER DEPARTMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
OTHER CHARGES	DIRECT ASSIGNMENT
UNEMPLOYMENT CLAIMS	UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT
COST/IMPACT FEE PLAN	DIRECT ASSIGNMENT
CONS/FIN SVS IMP FEE	NUMBER OF IMPACT FEE AREAS
BUDGET SVCS	
DEPARTMENTAL ADMIN	PERCENTAGE OF TIME PER DEPARTMENT SERVED
PUB WKS ADMIN	
DEPARTMENTAL COORD	PERCENTAGE OF SUPPORT TIME
ADMIN POOL	PERCENTAGE OF SUPPORT TIME
CLK INT AUDIT	
AUDIT SERVICES	NUMBER OF MANPOWER HOURS AUDITED PER AGENCY
CLERK INFO SYS	
DATA PROCESSING	PERCENTAGE OF SUPPORT BY DEPARTMENT
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT

Summary of Allocation Basis

Department -----	Basis of Allocation -----
CLERK FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT
REVENUE	REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT
PAYROLL	FULL TIME EMPLOYEES PER DEPARTMENT
CTY ATTORNEY	
LEGAL COUNSEL	PERCENTAGE OF TIME SPENT EXCLUDING PORT
IMPACT FEE SUPPORT	DOLLAR AMOUNT OF CHARGES FOR IMPACT FEES
PURCHASING	
CREDIT CARD PROGRAM	NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT
CENTRAL PROCUREMENT	NUMBER OF CENTRALIZED PO'S PROCESSED
FORMAL BIDS/RFP'S	NUMBER OF PROJECTS PROCESSED
HUMAN RESOURCE	
RECRUITMENT	NUMBER OF APPLICATIONS PROCESSED BY DEPT.
INFO SYS/EMP SVCS	NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT
BENEFITS	NUMBER OF COVERED EMPLOYEES BY DEPARTMENT
WELLNESS	DIRECT ASSIGNMENT
MAINT/REP SVCS	
OTHER BUILDINGS	DIRECT ASSIGNMENT
ADMIN BLDG/OLD CTHSE	MAINTENANCE CHARGES PER DEPARTMENT
COST BY PROECT	MAINTENANCE AND REPAIR SERVICE CHARGES
CONTRACTS ADM	
CONTRACT SUPPORT	PERCENTAGE OF SUPPORT BY DEPARTMENT
CIP PROJECTS	DIRECT ASSIGNMENT

FISCAL 2007
BUILDING USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

Building use is an allowable cost which is claimed to recover the cost of buildings, improvements and facilities provided by the County to meet the office space requirements of County departments. In accordance with Office of Management and Budget Circular A-87, the use charge is 2% (50 year life) of the total cost of acquisition and renovations to date. A use charge has been computed on the following buildings.

Administration Building - Formerly the "New Courthouse," is located at 2115 Second Street and includes the "Old Courthouse". Original construction plus renovations total \$6,916,664 and yields a use charge of \$138,333. This has been allocated based on occupied square footage.

Justice Center - Acquisition and renovation costs total \$70,846,292 and yields a use charge of \$1,416,926. This has been allocated based on occupied square footage.

BLDG USE ALLO
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,555,259			1,555,259
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	1,555,259 =====	0 =====		1,555,259 =====

BLDG USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	ADMIN	BLDG/OLD	CTHSE	JUSTICE CENTER
Expenses:						
DEPRECIATION EXPENSE	1,555,259			138,333		1,416,926
Departmental Expenditures:	1,555,259			138,333		1,416,926
Functional Cost:	1,555,259			138,333		1,416,926
1st Allocation:	1,555,259			138,333		1,416,926
-----				-----		-----
2nd Allocation:	0					

Total Allocated:	1,555,259			138,333		1,416,926
=====				=====		=====

BLDG USE ALLO
 Detail Allocation of
 ADMIN BLDG/OLD CTHSE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	2,436.00	2.352	3,253		3,253		3,253
PUB RESOURCES	4,630.00	4.470	6,183		6,183		6,183
BUDGET SVCS	1,907.00	1.841	2,547		2,547		2,547
CLERK INFO SYS	13,687.00	13.213	18,278		18,278		18,278
CLERK FINANCE	9,417.00	9.091	12,576		12,576		12,576
CTY ATTORNEY	13,764.00	13.288	18,381		18,381		18,381
HUMAN RESOURCE	6,061.00	5.851	8,094		8,094		8,094
COUNTY MANAGER	12,109.00	11.690	16,171		16,171		16,171
COMMISSIONERS	20,081.00	19.386	26,817		26,817		26,817
CLERK ADMIN	4,248.00	4.101	5,673		5,673		5,673
EQUAL EMP OPP	360.00	0.348	481		481		481
CLK RECORDING	12,256.00	11.832	16,367		16,367		16,367
DENTAL	200.00	0.193	267		267		267
GROUP MEDICAL	200.00	0.193	267		267		267
GEN LIABILITY	200.00	0.193	267		267		267
ALL OTHERS	2,029.00	1.959	2,711		2,711		2,711
Total:	103,585.00	100.000	138,333		138,333		138,333
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO
 Detail Allocation of
 JUSTICE CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK ADMIN	38,650.00	12.738	180,494		180,494		180,494
FUNDS 2 - 673	104,771.00	34.531	489,276		489,276		489,276
JAIL	122,543.00	40.388	572,271		572,271		572,271
SHERIFF	5,780.00	1.905	26,992		26,992		26,992
PUB DEFENDER	17,169.00	5.659	80,179		80,179		80,179
STATE ATTORNEY	14,500.00	4.779	67,714		67,714		67,714
Total:	303,413.00	100.000	1,416,926		1,416,926		1,416,926
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO

Departmental Cost Allocation Summary

Departments	Total	ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
CLERK MINUTES	3,253	3,253	
PUB RESOURCES	6,183	6,183	
BUDGET SVCS	2,547	2,547	
CLERK INFO SYS	18,278	18,278	
CLERK FINANCE	12,576	12,576	
CTY ATTORNEY	18,381	18,381	
HUMAN RESOURCE	8,094	8,094	
COUNTY MANAGER	16,171	16,171	
COMMISSIONERS	26,817	26,817	
CLERK ADMIN	186,167	5,673	180,494
EQUAL EMP OPP	481	481	
CLK RECORDING	16,367	16,367	
FUNDS 2 - 673	489,276		489,276
JAIL	572,271		572,271
SHERIFF	26,992		26,992
PUB DEFENDER	80,179		80,179
STATE ATTORNEY	67,714		67,714
DENTAL	267	267	
GROUP MEDICAL	267	267	
GEN LIABILITY	267	267	
ALL OTHERS	2,711	2,711	

Reimbursement:

Total:	1,555,259	138,333	1,416,926
	=====	=====	=====

FISCAL 2007
EQUIPMENT USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

Annual depreciation expense of each County cost center is calculated and reported by the fixed asset management system maintained by the Clerk - Finance. The useful life has been determined internally, depending on the class or type of equipment.

Depreciation costs have been allocated departmentally based on amounts found in the fixed asset management system as of September 30, 2007.

EQUIP USE ALLO
 Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	3,915,048			3,915,048
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	3,915,048 =====	0 =====		3,915,048 =====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	3,915,048		3,915,048
Departmental			
Expenditures:	3,915,048		3,915,048
Functional Cost:	3,915,048		3,915,048
1st Allocation:	3,915,048		3,915,048
	-----		-----
2nd Allocation:	0		

Total Allocated:	3,915,048		3,915,048
	=====		=====

EQUIP USE ALLO
 Detail Allocation of
 EQUIPMENT/FURN/FIX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	1,045.00	0.027	1,045		1,045		1,045
PUB RESOURCES	95,073.00	2.428	95,073		95,073		95,073
PUB WKS ADMIN	3,733.00	0.095	3,733		3,733		3,733
CLK INT AUDIT	434.00	0.011	434		434		434
CLERK INFO SYS	3,134,319.00	80.058	3,134,319		3,134,319		3,134,319
CLERK FINANCE	15,096.00	0.386	15,096		15,096		15,096
CTY ATTORNEY	12,104.00	0.309	12,104		12,104		12,104
PURCHASING	2,447.00	0.063	2,447		2,447		2,447
HUMAN RESOURCE	15,110.00	0.386	15,110		15,110		15,110
MAINT/REP SVCS	635,687.00	16.237	635,687		635,687		635,687
Total:	3,915,048.00	100.000	3,915,048		3,915,048		3,915,048
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DEPRECIATION EXPENSE BY DEPARTMENT

Source: FIXED ASSET REPORT - PROPERTY CODE 5

EQUIP USE ALLO

Departmental Cost Allocation Summary

Departments	Total	EQUIPMENT/FURN/FIX
CLERK MINUTES	1,045	1,045
PUB RESOURCES	95,073	95,073
PUB WKS ADMIN	3,733	3,733
CLK INT AUDIT	434	434
CLERK INFO SYS	3,134,319	3,134,319
CLERK FINANCE	15,096	15,096
CTY ATTORNEY	12,104	12,104
PURCHASING	2,447	2,447
HUMAN RESOURCE	15,110	15,110
MAINT/REP SVCS	635,687	635,687
Reimbursement:		
Total:	3,915,048	3,915,048
	*****	*****

FISCAL 2007
CLERK - MINUTES
NATURE AND EXTENT OF SERVICES

The Clerk's Minutes Division records the minutes of the Board of County Commissioner's meetings. Costs associated with this activity have been directly assigned to the County Commissioner's cost center for further distribution.

CLERK MINUTES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	301,421			301,421
Allocated Additions:				
BLDG USE ALLO	3,253		3,253	
EQUIP USE ALLO	1,045		1,045	
PUB RESOURCES		2,539	2,539	
CLERK HUM RES		20,226	20,226	
CLERK FINANCE		1,691	1,691	
MAINT/REP SVCS		16,975	16,975	
Total Allocated Additions:	4,298	41,431	45,729	45,729
Total to be Allocated:	305,719	41,431		347,150
	=====	=====		=====

CLERK MINUTES
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	BCC SUPPORT
Expenses:			
SALARIES & WAGES	213,056		213,056
FRINGE BENEFITS	88,369		88,369
SUPPLIES	2,527		2,527
EQUIPMENT MAINT	2,743		2,743
CONTRACTUAL SERVICES	657		657
OTHER CHARGES	32		32
REVENUES	-5,963		-5,963
Departmental Expenditures:	301,421		301,421
Functional Cost:	301,421		301,421
Additions 1st			
Others:	4,298	4,298	4,298
Reallocate Admin:		-4,298	
1st Allocation:	305,719		305,719
	-----		-----
Additions 2nd			
Others:	41,431	41,431	41,431
Reallocate Admin:		-41,431	
2nd Allocation:	41,431		41,431
	-----		-----
Total Allocated:	347,150		347,150
	=====		=====

CLERK MINUTES
Detail Allocation of
BCC SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COMMISSIONERS	100.00	100.000	305,719		305,719	41,431	347,150
Total:	100.00	100.000	305,719		305,719	41,431	347,150
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: CLERK'S OFFICE

CLERK MINUTES

Departmental Cost Allocation Summary

Departments	Total	BCC SUPPORT
COMMISSIONERS	347,150	347,150
Reimbursement:		
Total:	347,150	347,150
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FISCAL 2007
PUBLIC RESOURCES
NATURE AND EXTENT OF SERVICES

This office provides administrative support for Video and Cable TV, the Mail Center and Graphics. The division also processes Blue Sheets. A salary and wage analysis was performed to functionalize expenses. Expenditures associated with the processing of blue sheets have been allocated departmentally on the number of blue sheets submitted. Video and Cable TV services have been directly assigned. General government expenses are disallowed for plan purposes. The mail room serves all County agencies.

The duplicating function is responsible for providing duplicating support services and has been allocated based on departmental billing charges. Web Design expenses are allocated on the number of full time employees per department. Revenue totalling \$511,784 have been credited against expenses.

PUB RESOURCES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,509,218			1,509,218
Deductions:				
CAP OUTLAY/DEBT SVC	-9,882			
ADVERTISING	-118,464			
INT/EXT PRINT/XEROX	69,548			
COUNTY FUNCTION	-45,771			
INTERNAL GRAPHICS	3,230			
Total Deductions:	-101,339			-101,339
Allocated Additions:				
BLDG USE ALLO	6,183		6,183	
EQUIP USE ALLO	95,073		95,073	
PUB RESOURCES		737	737	
NON-DEPART'L		991	991	
BUDGET SVCS		4,670	4,670	
CLERK FINANCE		11,589	11,589	
CTY ATTORNEY		6,810	6,810	
PURCHASING		8,557	8,557	
HUMAN RESOURCE		5,475	5,475	
MAINT/REP SVCS		33,622	33,622	
CONTRACTS ADM		1,546	1,546	
Total Allocated Additions:	101,256	73,997	175,253	175,253
Total to be Allocated:	1,509,135	73,997		1,583,132
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PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	45.00	2.483	2,539		2,539		2,539
PUB RESOURCES	9.00	0.497	508		508		508
BUDGET SVCS	29.00	1.600	1,636		1,636	83	1,719
PUB WKS ADMIN	5.00	0.276	282		282	14	296
CTY ATTORNEY	149.00	8.223	8,407		8,407	425	8,832
PURCHASING	5.00	0.276	282		282	14	296
HUMAN RESOURCE	20.00	1.104	1,128		1,128	57	1,185
MAINT/REP SVCS	14.00	0.773	790		790	40	830
COUNTY MANAGER	16.00	0.883	903		903	46	949
COMMISSIONERS	68.00	3.753	3,837		3,837	194	4,031
CLERK ADMIN	345.00	19.040	19,467		19,467	984	20,451
TAX COLLECTOR	1.00	0.055	56		56	3	59
PROP APPRAISER	1.00	0.055	56		56	3	59
ELECTIONS	1.00	0.055	56		56	3	59
SHERIFF	14.00	0.773	790		790	40	830
CT SVCS-GEN FD	1.00	0.055	56		56	3	59
HUMAN SERVICES	46.00	2.539	2,596		2,596	131	2,727
INT SVS FISCAL	1.00	0.055	56		56	3	59
COUNTY LANDS	142.00	7.837	8,012		8,012	405	8,417
EMER MGMT OPS	2.00	0.110	113		113	6	119
EMER RESPONSE	69.00	3.808	3,893		3,893	197	4,090
PKS/REC GEN'L	30.50	1.683	1,721		1,721	87	1,808
ECONOMIC DEVT	3.00	0.166	169		169	9	178
ANIMAL CONTROL	3.00	0.166	169		169	9	178
NAT RES MGMT	56.00	3.091	3,160		3,160	160	3,320
CONST & DESIGN	73.00	4.029	4,119		4,119	208	4,327
MSTBU SVCS	13.00	0.717	734		734	37	771
CANAL MAINT	19.71	1.088	1,112		1,112	56	1,168
LIBRARIES	9.00	0.497	508		508	26	534
911 IMPLEMENT	1.00	0.055	56		56	3	59
PKS & REC 155	30.50	1.683	1,721		1,721	87	1,808
COMM DEVT ADM	40.00	2.208	2,257		2,257	114	2,371
PLANNING 155	35.00	1.932	1,975		1,975	100	2,075
DEVT REVIEW	5.50	0.304	310		310	16	326
REZONE & DRI'S	5.50	0.304	310		310	16	326
ENV SCIENCES	5.50	0.304	310		310	16	326
PERMIT ISSUANC	5.50	0.304	310		310	16	326
BUILDING INSP	5.50	0.304	310		310	16	326
CODE ENFORCE	5.50	0.304	310		310	16	326
PLANS REVIEW	5.50	0.304	310		310	16	326
ZONING REVIEW	5.50	0.304	310		310	16	326
VCB	8.00	0.441	451		451	23	474
TRANS ADMIN	19.71	1.088	1,112		1,112	56	1,168
LANDSCAPE	19.71	1.088	1,112		1,112	56	1,168
ROADWAY/PIPE	19.71	1.088	1,112		1,112	56	1,168
BRIDGE OPS	19.72	1.088	1,113		1,113	56	1,169

PUB RESOURCES
 Detail Allocation of
 BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRAF OPS/SIGNA	19.72	1.088	1,113		1,113	56	1,169
TRAFFIC ENGIN	19.72	1.088	1,113		1,113	56	1,169
SOLID WASTE	44.00	2.428	2,483		2,483	125	2,608
AIRPORT & PORT	5.00	0.276	282		282	14	296
TRANSIT	33.00	1.821	1,862		1,862	94	1,956
UTILITIES	250.00	13.797	14,106		14,106	713	14,819
DATA PROCESS	6.00	0.331	339		339	17	356
FLEET MGMT	7.00	0.386	400		400	20	420
Total:	1,812.00	100.000	102,242		102,242	5,017	107,259
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Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES
 Detail Allocation of
 VIDEO/CABLE TV

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VIDEO/CABLE TV	100.00	100.000	159,849		159,849	7,838	167,687
Total:	100.00	100.000	159,849		159,849	7,838	167,687
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PUB RESOURCES
Detail Allocation of
WEB DESIGN/GRAPHICS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	14.95	0.523	229		229		229
BUDGET SVCS	12.40	0.434	190		190	9	199
PUB WKS ADMIN	8.35	0.292	128		128	6	134
CTY ATTORNEY	33.00	1.155	506		506	25	531
PURCHASING	10.00	0.350	153		153	8	161
HUMAN RESOURCE	15.15	0.530	232		232	11	243
MAINT/REP SVCS	135.00	4.724	2,070	-66	2,004	102	2,106
CONTRACTS ADM	6.00	0.210	92		92	5	97
COUNTY MANAGER	8.40	0.294	129		129	6	135
COMMISSIONERS	10.00	0.350	153		153	8	161
CDBG	7.50	0.262	115		115	6	121
EQUAL EMP OPP	5.36	0.188	82		82	4	86
VETERAN'S SVCS	4.00	0.140	61		61	3	64
HUMAN SERVICES	40.00	1.400	613	-258	355	30	385
INT SVS FISCAL	14.00	0.490	215		215	11	226
COUNTY LANDS	13.00	0.455	199		199	10	209
EMER MGMT OPS	7.75	0.271	119		119	6	125
EMER RESPONSE	331.30	11.592	5,080	-66	5,014	250	5,264
EMER DISPATCH	33.10	1.158	508		508	25	533
PS LOGISTICS	10.20	0.357	156		156	8	164
PS INFO RESOUR	4.20	0.147	64		64	3	67
PKS/REC GEN'L	119.22	4.171	1,828	-325	1,503	90	1,593
ECONOMIC DEVT	16.00	0.560	245		245	12	257
ANIMAL CONTROL	43.00	1.505	659	-33	626	33	659
SMART GROWTH	1.40	0.049	21		21	1	22
NAT RES MGMT	43.65	1.527	669		669	33	702
CONST & DESIGN	11.00	0.385	169		169	8	177
MSTBU SVCS	3.05	0.107	47	-66	-19	2	-17
HICKEY CREEK	1.00	0.035	15		15	1	16
PLANNING 138	2.80	0.098	43		43	2	45
FUND 139 OTHER	7.50	0.262	115		115	6	121
CANAL MAINT	24.00	0.840	368		368	18	386
SUR WTR MGMT	13.35	0.467	205		205	10	215
LIBRARIES	282.00	9.867	4,324	-280	4,044	213	4,257
E911 IMPLEMENT	6.25	0.219	96		96	5	101
HEARING EXAMIN	5.00	0.175	77		77	4	81
PKS & REC 155	147.78	5.171	2,266	-325	1,941	112	2,053
COMM DEVT ADM	20.65	0.723	317		317	16	333
PLANNING 155	12.20	0.427	187		187	9	196
DEVT REVIEW	22.00	0.770	337		337	17	354
REZONE & DRI'S	18.30	0.640	281		281	14	295
ENV SCIENCES	16.00	0.560	245		245	12	257
PERMIT ISSUANC	38.90	1.361	596		596	29	625
BUILDING INSP	86.10	3.013	1,320		1,320	65	1,385
CODE ENFORCE	38.35	1.342	588	-32	556	29	585
PLANS REVIEW	27.15	0.950	416		416	21	437

PUB RESOURCES
Detail Allocation of
WEB DESIGN/GRAPHICS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ADM FEE COLLEC	2.00	0.070	31		31	2	33
ZONING REVIEW	11.20	0.392	172		172	8	180
VCB	24.00	0.840	368		368	18	386
SPORTS AUTHOR	3.00	0.105	46		46	2	48
TRANS ADMIN	10.00	0.350	153		153	8	161
LANDSCAPE	18.00	0.630	276		276	14	290
ROADWAY/PIPE	112.00	3.919	1,717	-127	1,590	85	1,675
BRIDGE OPS	18.00	0.630	276		276	14	290
TRAF OPS/SIGNA	26.00	0.910	399		399	20	419
TRAF SIGN/MARK	31.00	1.085	475		475	23	498
TRAFFIC ENGIN	18.00	0.630	276		276	14	290
ENGINEER/PLAN	9.00	0.315	138		138	7	145
ENG/CONSTR	20.50	0.717	314	-1,289	-975	15	-960
ENG/DESIGN	15.00	0.525	230	-297	-67	11	-56
GIS	4.00	0.140	61		61	3	64
HAZ MAT FD 182	4.25	0.149	65		65	3	68
CONSER PKS/REC	10.00	0.350	153		153	8	161
CONSER CTY LAN	1.00	0.035	15		15	1	16
SOLID WASTE	71.00	2.484	1,089		1,089	54	1,143
TOLL FACILITY	124.00	4.339	1,901		1,901	94	1,995
TRANSIT	254.00	8.887	3,895		3,895	192	4,087
UTILITIES	290.50	10.164	4,454		4,454	220	4,674
DATA PROCESS	1.00	0.035	15		15	1	16
GOVT COMMUNICA	3.95	0.138	61		61	3	64
DENTAL	0.55	0.019	8		8		8
GROUP MEDICAL	7.00	0.245	107		107	5	112
GEN LIABILITY	5.74	0.201	88		88	4	92
FLEET MGMT	33.00	1.155	513		513	25	538
Sub-total:	2,858.00	100.000	43,824	-3,164	40,660	2,152	42,812
Reimbursement:				3,164	3,164		3,164
Total:	2,858.00	100.000	43,824		43,824	2,152	45,976

Allocation Basis: NUMBER OF FTE'S PER DEPARTMENT EXCL AIRPORT

Source: POSITION CONTROL MASTER LIST - BUDGET OFFICE

PUB RESOURCES
Detail Allocation of
DUPLICATING SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	1,356.00	2.613	3,304	-1,356	1,948	162	2,110
PUB WKS ADMIN	179.00	0.345	436	-179	257	21	278
CTY ATTORNEY	364.00	0.701	887	-364	523	43	566
PURCHASING	37.00	0.071	90	-37	53	4	57
HUMAN RESOURCE	4,112.00	7.923	10,021	-4,112	5,909	491	6,400
MAINT/REP SVCS	10.00	0.019	24	-10	14	1	15
CONTRACTS ADM	116.00	0.224	283	-116	167	14	181
COUNTY MANAGER	81.00	0.156	197	-81	116	10	126
COMMISSIONERS	140.00	0.270	341	-140	201	17	218
EQUAL EMP OPP	85.00	0.164	207	-85	122	10	132
VETERAN'S SVCS	12.00	0.023	29	-12	17	1	18
CT SVCS-GEN FD	5,236.00	10.088	12,760	-5,236	7,524	626	8,150
HUMAN SERVICES	756.00	1.457	1,842	-756	1,086	90	1,176
INT SVS FISCAL	7.00	0.013	17	-7	10	1	11
COUNTY LANDS	198.00	0.382	483	-198	285	24	309
EMER MGMT OPS	630.00	1.214	1,535	-630	905	75	980
EMER RESPONSE	4,304.00	8.293	10,489	-4,304	6,185	514	6,699
PKS/REC GEN'L	277.00	0.534	675	-277	398	33	431
ECONOMIC DEVT	23.00	0.044	56	-23	33	3	36
ANIMAL CONTROL	142.00	0.274	346	-142	204	17	221
NAT RES MGMT	5,638.00	10.863	13,739	-5,638	8,101	674	8,775
CONST & DESIGN	4.00	0.008	10	-4	6		6
MSTBU SVCS	213.00	0.410	519	-213	306	25	331
SUR WTR MGMT	92.00	0.177	224	-92	132	11	143
LIBRARIES	14,192.00	27.344	34,585	-14,192	20,393	1,696	22,089
E911 IMPLEMENT	2,161.00	4.164	5,266	-2,161	3,105	258	3,363
HEARING EXAMIN	76.00	0.146	185	-76	109	9	118
PKS & REC 155	277.00	0.534	675	-277	398	33	431
PLANNING 155	990.00	1.907	2,413	-990	1,423	118	1,541
DEVT REVIEW	304.00	0.586	741	-304	437	36	473
REZONE & DRI'S	106.00	0.204	258	-106	152	13	165
ENV SCIENCES	134.00	0.258	327	-134	193	16	209
PERMIT ISSUANC	2,484.00	4.786	6,053	-2,484	3,569	297	3,866
BUILDING INSP	516.00	0.994	1,257	-516	741	62	803
CODE ENFORCE	934.00	1.800	2,276	-934	1,342	112	1,454
PLANS REVIEW	175.00	0.337	426	-175	251	21	272
ZONING REVIEW	283.00	0.545	690	-283	407	34	441
VCB	51.00	0.098	124	-51	73	6	79
SPORTS AUTHOR	612.00	1.179	1,491	-612	879	73	952
ROADWAY/PIPE	2,401.00	4.626	5,851	-2,401	3,450	287	3,737
ENG/CONSTR	14.00	0.027	34	-14	20	2	22
ENG/DESIGN	34.00	0.066	83	-34	49	4	53
SOLID WASTE	487.00	0.938	1,187	-487	700	58	758
TOLL FACILITY	115.00	0.222	280	-115	165	14	179
TRANSIT	149.00	0.287	363	-149	214	18	232
UTILITIES	765.00	1.474	1,864	-765	1,099	91	1,190

PUB RESOURCES
 Detail Allocation of
 DUPLICATING SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FLEET MGMT	629.00	1.212	1,536	-629	907	75	982
Sub-total:	51,901.00	100.000	126,479	-51,901	74,578	6,200	80,778

Reimbursement:				51,901	51,901		51,901
Total:	51,901.00	100.000	126,479		126,479	6,200	132,679
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Allocation Basis: DUPLICATE BILLING CHARGES PER DEPARTMENT

Source: PUBLIC RESOURCES DUPLICATE BILLING LISTING

PUB RESOURCES
 Detail Allocation of
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	1,076,741		1,076,741	52,790	1,129,531
Total:	100.00	100.000	1,076,741		1,076,741	52,790	1,129,531
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
ENV SCIENCES	792	326		257	209
PERMIT ISSUANC	4,817	326		625	3,866
BUILDING INSP	2,514	326		1,385	803
CODE ENFORCE	2,365	326		585	1,454
PLANS REVIEW	1,035	326		437	272
ADM FEE COLLEC	33			33	
ZONING REVIEW	947	326		180	441
VCB	939	474		386	79
SPORTS AUTHOR	1,000			48	952
TRANS ADMIN	1,329	1,168		161	
LANDSCAPE	1,458	1,168		290	
ROADWAY/PIPE	6,580	1,168		1,675	3,737
BRIDGE OPS	1,459	1,169		290	
TRAF OPS/SIGNA	1,588	1,169		419	
TRAF SIGN/MARK	498			498	
TRAFFIC ENGIN	1,459	1,169		290	
ENGINEER/PLAN	145			145	
ENG/CONSTR	-938			-960	22
ENG/DESIGN	-3			-56	53
GIS	64			64	
HAZ MAT FD 182	68			68	
CONSER PKS/REC	161			161	
CONSER CTY LAN	16			16	
SOLID WASTE	4,509	2,608		1,143	758
AIRPORT & PORT	296	296			
TOLL FACILITY	2,174			1,995	179
TRANSIT	6,275	1,956		4,087	232
UTILITIES	20,683	14,819		4,674	1,190
DATA PROCESS	372	356		16	
GOVT COMMUNICA	64			64	
DENTAL	8			8	
GROUP MEDICAL	112			112	
GEN LIABILITY	92			92	
FLEET MGMT	1,940	420		538	982
VIDEO/CABLE TV	167,687		167,687		
GENERAL GOVT	1,129,531				
Reimbursement:	55,065			3,164	51,901
Total:	1,583,132	107,259	167,687	45,976	132,679
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PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
CLERK MINUTES	2,539	2,539			
PUB RESOURCES	737	508		229	
BUDGET SVCS	4,028	1,719		199	2,110
PUB WKS ADMIN	708	296		134	278
CTY ATTORNEY	9,929	8,832		531	566
PURCHASING	514	296		161	57
HUMAN RESOURCE	7,828	1,185		243	6,400
MAINT/REP SVCS	2,951	830		2,106	15
CONTRACTS ADM	278			97	181
COUNTY MANAGER	1,210	949		135	126
COMMISSIONERS	4,410	4,031		161	218
CLERK ADMIN	20,451	20,451			
CDBG	121			121	
EQUAL EMP OPP	218			86	132
VETERAN'S SVCS	82			64	18
TAX COLLECTOR	59	59			
PROP APPRAISER	59	59			
ELECTIONS	59	59			
SHERIFF	830	830			
CT SVCS-GEN FD	8,209	59			8,150
HUMAN SERVICES	4,288	2,727		385	1,176
INT SVS FISCAL	296	59		226	11
COUNTY LANDS	8,935	8,417		209	309
EMER MGMT OPS	1,224	119		125	980
EMER RESPONSE	16,053	4,090		5,264	6,699
EMER DISPATCH	533			533	
PS LOGISTICS	164			164	
PS INFO RESOUR	67			67	
PKS/REC GEN'L	3,832	1,808		1,593	431
ECONOMIC DEVT	471	178		257	36
ANIMAL CONTROL	1,058	178		659	221
SMART GROWTH	22			22	
NAT RES MGMT	12,797	3,320		702	8,775
CONST & DESIGN	4,510	4,327		177	6
MSTBU SVCS	1,085	771		-17	331
HICKEY CREEK	16			16	
PLANNING 138	45			45	
FUND 139 OTHER	121			121	
CANAL MAINT	1,554	1,168		386	
SUR WTR MGMT	358			215	143
LIBRARIES	26,880	534		4,257	22,089
E911 IMPLEMENT	3,523	59		101	3,363
HEARING EXAMIN	199			81	118
PKS & REC 155	4,292	1,808		2,053	431
COMM DEVT ADM	2,704	2,371		333	
PLANNING 155	3,812	2,075		196	1,541
DEVT REVIEW	1,153	326		354	473
REZONE & DRI'S	786	326		295	165

PUB RESOURCES

Departmental Cost Allocation Summary

Departments GENERAL GOVERNMENT

CLERK MINUTES
PUB RESOURCES
BUDGET SVCS
PUB WKS ADMIN
CTY ATTORNEY
PURCHASING
HUMAN RESOURCE
MAINT/REP SVCS
CONTRACTS ADM
COUNTY MANAGER
COMMISSIONERS
CLERK ADMIN
CDBG
EQUAL EMP OPP
VETERAN'S SVCS
TAX COLLECTOR
PROP APPRAISER
ELECTIONS
SHERIFF
CT SVCS-GEN FD
HUMAN SERVICES
INT SVS FISCAL
COUNTY LANDS
EMER MGMT OPS
EMER RESPONSE
EMER DISPATCH
PS LOGISTICS
PS INFO RESOUR
PKS/REC GEN'L
ECONOMIC DEVT
ANIMAL CONTROL
SMART GROWTH
NAT RES MGMT
CONST & DESIGN
MSTBU SVCS
HICKEY CREEK
PLANNING 138
FUND 139 OTHER
CANAL MAINT
SUR WTR MGMT
LIBRARIES
E911 IMPLEMENT
HEARING EXAMIN
PKS & REC 155
COMM DEVT ADM
PLANNING 155
DEVT REVIEW
REZONE & DRI'S

PUB RESOURCES

Departmental Cost Allocation Summary

Departments GENERAL GOVERNMENT

ENV SCIENCES
 PERMIT ISSUANC
 BUILDING INSP
 CODE ENFORCE
 PLANS REVIEW
 ADM FEE COLLEC
 ZONING REVIEW
 VCB
 SPORTS AUTHOR
 TRANS ADMIN
 LANDSCAPE
 ROADWAY/PIPE
 BRIDGE OPS
 TRAF OPS/SIGNA
 TRAF SIGN/MARK
 TRAFFIC ENGIN
 ENGINEER/PLAN
 ENG/CONSTR
 ENG/DESIGN
 GIS
 HAZ MAT FD 182
 CONSER PKS/REC
 CONSER CTY LAN
 SOLID WASTE
 AIRPORT & PORT
 TOLL FACILITY
 TRANSIT
 UTILITIES
 DATA PROCESS
 GOVT COMMUNICA
 DENTAL
 GROUP MEDICAL
 GEN LIABILITY
 FLEET MGMT
 VIDEO/CABLE TV
 GENERAL GOVT 1,129,531

Reimbursement:

Total: 1,129,531
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FISCAL 2007
NON-DEPARTMENTAL
NATURE AND EXTENT OF SERVICES

The County's General Fund contains a cost center that pays for a variety of expenses unrelated to a specific cost center. However, the following expenses were found to be allocable.

(1) Annual Audit - The cost of the annual audit was \$473,100. Costs associated with the preparation of Lee County's audit and financial statements have been allocated based upon the total number of accounting transactions processed for each cost center.

(2) Unemployment claims were \$60,006 and have been allocated departmentally based on quarterly state payment vouchers.

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

(4) Other Charges - Consultants, Dues and Memberships and expenses associated with impact fees have been directly assigned.

NON-DEPART'L

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	953,228			953,228
Allocated Additions:				
NON-DEPART'L		2,128	2,128	
CLERK FINANCE		18,124	18,124	
Total Allocated Additions:		20,252	20,252	20,252
Total to be Allocated:	953,228	20,252		973,480
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	473,100		473,100		
UNEMPLOYMENT COMPEN	60,006				60,006
MEMBERSHIPS & DUES	54,615			54,615	
PROFESSIONAL SERVICE	19,500				
CONS/FIN SVC IMP FEE	65,139				
CREDIT CARD FEES	179,225				
FISCAL SUP - IMP FEE	101,643				
Departmental					
Expenditures:	953,228		473,100	54,615	60,006
Functional Cost:	953,228		473,100	54,615	60,006
1st Allocation:	953,228		473,100	54,615	60,006

Additions 2nd					
Others:	20,252	20,252	10,051	1,160	1,279
Reallocate Admin:		-20,252			
2nd Allocation:	20,252		10,051	1,160	1,279

Total Allocated:	973,480		483,151	55,775	61,285
=====					

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

COST/IMPACT FEE PLAN CONS/FIN SVS IMP FEE

Expenses:

ANNUAL AUDIT		
UNEMPLOYMENT COMPEN		
MEMBERSHIPS & DUES		
PROFESSIONAL SERVICE	19,500	
CONS/FIN SVC IMP FEE		65,139
CREDIT CARD FEES		179,225
FISCAL SUP - IMP FEE		101,643
Departmental		
Expenditures:	19,500	346,007
Functional Cost:	19,500	346,007
1st Allocation:	19,500	346,007
	-----	-----
Additions 2nd		
Others:	411	7,351
2nd Allocation:	411	7,351
	-----	-----
Total Allocated:	19,911	353,358
	=====	=====

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,157.00	0.209	991		991		991
NON-DEPART'L	2,485.00	0.450	2,128		2,128		2,128
PUB WKS ADMIN	549.00	0.099	470		470	10	480
CTY ATTORNEY	1,706.00	0.309	1,461		1,461	31	1,492
PURCHASING	619.00	0.112	530		530	11	541
HUMAN RESOURCE	2,001.00	0.362	1,714		1,714	37	1,751
MAINT/REP SVCS	16,078.00	2.911	13,771		13,771	295	14,066
CONTRACTS ADM	549.00	0.099	470		470	10	480
COUNTY MANAGER	2,365.00	0.428	2,026		2,026	43	2,069
COMMISSIONERS	4,155.00	0.752	3,559		3,559	76	3,635
CDBG	2,575.50	0.466	2,206		2,206	47	2,253
TAX COLLECTOR	532.00	0.096	456		456	10	466
PROP APPRAISER	204.00	0.037	175		175	4	179
ELECTIONS	392.00	0.071	336		336	7	343
SHERIFF	2,391.00	0.433	2,048		2,048	44	2,092
CT SVCS-GEN FD	12,151.00	2.200	10,407		10,407	223	10,630
PUB DEFENDER	225.00	0.041	193		193	4	197
STATE ATTORNEY	591.00	0.107	506		506	11	517
MED EXAMINER	1,239.00	0.224	1,061		1,061	23	1,084
HUMAN SERVICES	9,047.00	1.638	7,749		7,749	166	7,915
STATE HEALTH	241.00	0.044	206		206	4	210
INT SVS FISCAL	548.00	0.099	469		469	10	479
COUNTY LANDS	615.00	0.111	527		527	11	538
EMER MGMT OPS	2,548.20	0.461	2,183		2,183	47	2,230
EMER RESPONSE	2,548.20	0.461	2,183		2,183	47	2,230
EMER DISPATCH	2,548.20	0.461	2,183		2,183	47	2,230
PS LOGISTICS	2,548.20	0.461	2,183		2,183	47	2,230
PS INFO RESOUR	2,548.20	0.461	2,183		2,183	47	2,230
PKS/REC GEN'L	13,876.00	2.512	11,885		11,885	254	12,139
ECONOMIC DEVT	922.00	0.167	790		790	17	807
ANIMAL CONTROL	6,369.00	1.153	5,455		5,455	117	5,572
SMART GROWTH	409.00	0.074	350		350	7	357
NAT RES MGMT	4,138.00	0.749	3,544		3,544	76	3,620
CONST & DESIGN	510.00	0.092	437		437	9	446
FIRE IMPACT FE	7,250.00	1.313	6,210		6,210	133	6,343
MSTBU SVCS	24,658.00	4.464	21,119		21,119	452	21,571
SA DISTRICTS	9,363.00	1.695	8,019		8,019	172	8,191
HICKEY CREEK	1,093.00	0.198	936		936	20	956
PLANNING 138	8,753.00	1.585	7,497		7,497	160	7,657
FUND 139 OTHER	2,575.50	0.466	2,206		2,206	47	2,253
CANAL MAINT	1,978.00	0.358	1,694		1,694	36	1,730
SUR WTR MGMT	1,101.00	0.199	943		943	20	963
LIBRARIES	32,645.00	5.910	27,960		27,960	598	28,558
E911 IMPLEMENT	3,255.00	0.589	2,788		2,788	60	2,848
HEARING EXAMIN	615.00	0.111	527		527	11	538
PKS & REC 155	18,406.00	3.332	15,765		15,765	337	16,102

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COMM DEVT ADM	2,297.00	0.416	1,967		1,967	42	2,009
PLANNING 155	1,267.00	0.229	1,085		1,085	23	1,108
DEVT REVIEW	3,042.00	0.551	2,605		2,605	56	2,661
REZONE & DRI'S	1,314.00	0.238	1,125		1,125	24	1,149
ENV SCIENCES	1,890.00	0.342	1,619		1,619	35	1,654
PERMIT ISSUANC	5,380.00	0.974	4,608		4,608	99	4,707
BUILDING INSP	11,907.00	2.156	10,198		10,198	218	10,416
CODE ENFORCE	5,303.00	0.960	4,542		4,542	97	4,639
PLANS REVIEW	3,755.00	0.680	3,216		3,216	69	3,285
ADM FEE COLLEC	276.00	0.050	236		236	5	241
ZONING REVIEW	1,549.00	0.280	1,327		1,327	28	1,355
VCB	6,188.00	1.120	5,300		5,300	113	5,413
SPORTS AUTHOR	834.00	0.151	714		714	15	729
TRANS ADMIN	1,721.00	0.312	1,474		1,474	32	1,506
LANDSCAPE	1,115.00	0.202	955		955	20	975
ROADWAY/PIPE	6,939.00	1.256	5,943		5,943	127	6,070
BRIDGE OPS	1,115.00	0.202	955		955	20	975
TRAF OPS/SIGNA	2,263.00	0.410	1,938		1,938	41	1,979
TRAF SIGN/MARK	2,698.00	0.488	2,311		2,311	49	2,360
TRAFFIC ENGIN	1,567.00	0.284	1,342		1,342	29	1,371
ENGINEER/PLAN	460.00	0.083	394		394	8	402
ENG/CONSTR	1,048.00	0.190	898		898	19	917
ENG/DESIGN	768.00	0.139	658		658	14	672
GIS	301.00	0.054	258		258	6	264
HAZ MAT FD 182	1,865.00	0.338	1,597		1,597	34	1,631
SCHOOL IMP FEE	2,875.00	0.520	2,462		2,462	53	2,515
COM PRK IMP FE	7,696.00	1.393	6,592		6,592	141	6,733
REG PRK IMP FE	1,270.00	0.230	1,088		1,088	23	1,111
ROADS IMP FEE	7,679.00	1.390	6,577		6,577	141	6,718
EMS IMPACT FEE	1,389.00	0.251	1,190		1,190	25	1,215
FUNDS 201-299	3,881.00	0.703	3,324		3,324	71	3,395
FUNDS 301-399	13,992.00	2.533	11,984		11,984	256	12,240
SOLID WASTE	27,655.00	5.007	23,686		23,686	507	24,193
AIRPORT & PORT	38,933.00	7.048	33,346		33,346	713	34,059
TOLL FACILITY	21,080.00	3.816	18,055		18,055	386	18,441
TRANSIT	17,039.00	3.085	14,594		14,594	312	14,906
UTILITIES	72,875.00	13.193	62,417		62,417	1,335	63,752
DATA PROCESS	4,589.00	0.831	3,930		3,930	84	4,014
GOVT COMMUNICA	2,171.00	0.393	1,859		1,859	40	1,899
DENTAL	3,106.00	0.562	2,660		2,660	57	2,717
GROUP MEDICAL	3,106.00	0.562	2,660		2,660	57	2,717
GEN LIABILITY	2,599.00	0.471	2,226		2,226	48	2,274
FLEET MGMT	14,042.00	2.542	12,027		12,027	257	12,284
FMB - IMP FEE	1,451.00	0.263	1,243		1,243	27	1,270
BONITA IMP FEE	2,149.00	0.389	1,841		1,841	39	1,880
BON ROAD IMP F	170.00	0.031	146		146	3	149

NON-DEPART'L
 Detail Allocation of
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
LAW ENF TRUST	1,498.00	0.271	1,283		1,283	27	1,310
FUND 190	865.00	0.157	741		741	16	757
FUND 632	1,137.00	0.206	974		974	21	995
FUND 661	381.00	0.069	326		326	7	333
OTHER FUNDS	112.00	0.020	96		96	2	98
FIXED ASSETS	8,373.00	1.516	7,171		7,171	153	7,324
ALL OTHERS	10,321.00	1.869	8,838		8,838	189	9,027
Total:	552,369.00	100.000	473,100		473,100	10,051	483,151
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L
 Detail Allocation of
 OTHER CHARGES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	100.00	100.000	54,615		54,615	1,160	55,775
Total:	100.00	100.000	54,615		54,615	1,160	55,775
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Allocation Basis: DIRECT ASSIGNMENT

Source: FINANCIAL BUDGET STATUS REPORT

NON-DEPART'L
 Detail Allocation of
 UNEMPLOYMENT CLAIMS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CTY ATTORNEY	6,392.00	8.899	5,340		5,340	113	5,453
MAINT/REP SVCS	733.00	1.021	612		612	13	625
CT SVCS-GEN FD	7,344.00	10.225	6,135		6,135	130	6,265
EMER RESPONSE	1,000.00	1.392	835		835	18	853
PKS/REC GEN'L	6,588.50	9.173	5,504		5,504	117	5,621
ECONOMIC DEVT	833.00	1.160	696		696	15	711
ANIMAL CONTROL	1,888.00	2.629	1,577		1,577	34	1,611
NAT RES MGMT	1,650.00	2.297	1,378		1,378	29	1,407
LIBRARIES	2,020.00	2.812	1,688		1,688	36	1,724
PKS & REC 155	6,588.50	9.173	5,504		5,504	117	5,621
DEVT REVIEW	1,496.00	2.083	1,250		1,250	27	1,277
REZONE & DRI'S	1,496.00	2.083	1,250		1,250	27	1,277
PERMIT ISSUANC	1,496.00	2.083	1,250		1,250	27	1,277
BUILDING INSP	1,496.00	2.083	1,250		1,250	27	1,277
CODE ENFORCE	1,496.00	2.083	1,250		1,250	27	1,277
PLANS REVIEW	1,496.00	2.083	1,250		1,250	27	1,277
ZONING REVIEW	1,496.00	2.083	1,250		1,250	27	1,277
TRANS ADMIN	5,225.00	7.275	4,365		4,365	93	4,458
SOLID WASTE	361.00	0.503	302		302	6	308
TOLL FACILITY	5,394.00	7.510	4,506		4,506	96	4,602
TRANSIT	14,481.00	20.161	12,098		12,098	257	12,355
UTILITIES	652.00	0.908	545		545	12	557
FLEET MGMT	204.00	0.284	171		171	4	175
Total:	71,826.00	100.000	60,006		60,006	1,279	61,285
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	7,500.00	38.462	7,500		7,500	159	7,659
FIRE IMPACT FE	2,000.00	10.256	2,000		2,000	42	2,042
SCHOOL IMP FEE	2,000.00	10.256	2,000		2,000	42	2,042
COM PRK IMP FE	2,000.00	10.256	2,000		2,000	42	2,042
REG PRK IMP FE	2,000.00	10.256	2,000		2,000	42	2,042
ROADS IMP FEE	2,000.00	10.256	2,000		2,000	42	2,042
EMS IMPACT FEE	2,000.00	10.256	2,000		2,000	42	2,042
Total:	19,500.00	100.000	19,500		19,500	411	19,911
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: BUDGET SERVICES

NON-DEPART'L
 Detail Allocation of
 CONS/FIN SVS IMP FEE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	57,668		57,668	1,225	58,893
SCHOOL IMP FEE	1.00	16.667	57,668		57,668	1,225	58,893
COM PRK IMP FE	1.00	16.667	57,668		57,668	1,225	58,893
REG PRK IMP FE	1.00	16.667	57,668		57,668	1,225	58,893
ROADS IMP FEE	1.00	16.667	57,668		57,668	1,225	58,893
EMS IMPACT FEE	1.00	16.667	57,667		57,667	1,226	58,893
Total:	6.00	100.000	346,007		346,007	7,351	353,358
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Allocation Basis: NUMBER OF IMPACT FEE AREAS

Source: MANAGER - INTERNAL SERVICES (FISCAL)

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
PUB RESOURCES	991	991			
NON-DEPART'L	2,128	2,128			
PUB WKS ADMIN	480	480			
CTY ATTORNEY	6,945	1,492		5,453	
PURCHASING	541	541			
HUMAN RESOURCE	1,751	1,751			
MAINT/REP SVCS	14,691	14,066		625	
CONTRACTS ADM	480	480			
COUNTY MANAGER	65,503	2,069	55,775		7,659
COMMISSIONERS	3,635	3,635			
CDBG	2,253	2,253			
TAX COLLECTOR	466	466			
PROP APPRAISER	179	179			
ELECTIONS	343	343			
SHERIFF	2,092	2,092			
CT SVCS-GEN FD	16,895	10,630		6,265	
PUB DEFENDER	197	197			
STATE ATTORNEY	517	517			
MED EXAMINER	1,084	1,084			
HUMAN SERVICES	7,915	7,915			
STATE HEALTH	210	210			
INT SVS FISCAL	479	479			
COUNTY LANDS	538	538			
EMER MGMT OPS	2,230	2,230			
EMER RESPONSE	3,083	2,230		853	
EMER DISPATCH	2,230	2,230			
PS LOGISTICS	2,230	2,230			
PS INFO RESOUR	2,230	2,230			
PKS/REC GEN'L	17,760	12,139		5,621	
ECONOMIC DEVT	1,518	807		711	
ANIMAL CONTROL	7,183	5,572		1,611	
SMART GROWTH	357	357			
NAT RES MGMT	5,027	3,620		1,407	
CONST & DESIGN	446	446			
FIRE IMPACT FE	67,278	6,343			2,042
MSTBU SVCS	21,571	21,571			
SA DISTRICTS	8,191	8,191			
HICKEY CREEK	956	956			
PLANNING 138	7,657	7,657			
FUND 139 OTHER	2,253	2,253			
CANAL MAINT	1,730	1,730			
SUR WTR MGMT	963	963			
LIBRARIES	30,282	28,558		1,724	
E911 IMPLEMENT	2,848	2,848			
HEARING EXAMIN	538	538			
PKS & REC 155	21,723	16,102		5,621	
COMM DEVT ADM	2,009	2,009			
PLANNING 155	1,108	1,108			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
DEVT REVIEW	3,938	2,661		1,277	
REZONE & DRI'S	2,426	1,149		1,277	
ENV SCIENCES	1,654	1,654			
PERMIT ISSUANC	5,984	4,707		1,277	
BUILDING INSP	11,693	10,416		1,277	
CODE ENFORCE	5,916	4,639		1,277	
PLANS REVIEW	4,562	3,285		1,277	
ADM FEE COLLEC	241	241			
ZONING REVIEW	2,632	1,355		1,277	
VCB	5,413	5,413			
SPORTS AUTHOR	729	729			
TRANS ADMIN	5,964	1,506		4,458	
LANDSCAPE	975	975			
ROADWAY/PIPE	6,070	6,070			
BRIDGE OPS	975	975			
TRAF OPS/SIGNA	1,979	1,979			
TRAF SIGN/MARK	2,360	2,360			
TRAFFIC ENGIN	1,371	1,371			
ENGINEER/PLAN	402	402			
ENG/CONSTR	917	917			
ENG/DESIGN	672	672			
GIS	264	264			
HAZ MAT FD 182	1,631	1,631			
SCHOOL IMP FEE	63,450	2,515			2,042
COM PRK IMP FE	67,668	6,733			2,042
REG PRK IMP FE	62,046	1,111			2,042
ROADS IMP FEE	67,653	6,718			2,042
EMS IMPACT FEE	62,150	1,215			2,042
FUNDS 201-299	3,395	3,395			
FUNDS 301-399	12,240	12,240			
SOLID WASTE	24,501	24,193		308	
AIRPORT & PORT	34,059	34,059			
TOLL FACILITY	23,043	18,441		4,602	
TRANSIT	27,261	14,906		12,355	
UTILITIES	64,309	63,752		557	
DATA PROCESS	4,014	4,014			
GOVT COMMUNICA	1,899	1,899			
DENTAL	2,717	2,717			
GROUP MEDICAL	2,717	2,717			
GEN LIABILITY	2,274	2,274			
FLEET MGMT	12,459	12,284		175	
FMB - IMP FEE	1,270	1,270			
BONITA IMP FEE	1,880	1,880			
BON ROAD IMP F	149	149			
LAW ENF TRUST	1,310	1,310			
FUND 190	757	757			
FUND 632	995	995			
FUND 661	333	333			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
OTHER FUNDS	98	98			
FIXED ASSETS	7,324	7,324			
ALL OTHERS	9,027	9,027			
Reimbursement:					
Total:	973,480	483,151	55,775	61,285	19,911
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NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE
PUB RESOURCES	
NON-DEPART'L	
PUB WKS ADMIN	
CTY ATTORNEY	
PURCHASING	
HUMAN RESOURCE	
MAINT/REP SVCS	
CONTRACTS ADM	
COUNTY MANAGER	
COMMISSIONERS	
CDBG	
TAX COLLECTOR	
PROP APPRAISER	
ELECTIONS	
SHERIFF	
CT SVCS-GEN FD	
PUB DEFENDER	
STATE ATTORNEY	
MED EXAMINER	
HUMAN SERVICES	
STATE HEALTH	
INT SVS FISCAL	
COUNTY LANDS	
EMER MGMT OPS	
EMER RESPONSE	
EMER DISPATCH	
PS LOGISTICS	
PS INFO RESOUR	
PKS/REC GEN'L	
ECONOMIC DEVT	
ANIMAL CONTROL	
SMART GROWTH	
NAT RES MGMT	
CONST & DESIGN	
FIRE IMPACT FE	58,893
MSTBU SVCS	
SA DISTRICTS	
HICKEY CREEK	
PLANNING 138	
FUND 139 OTHER	
CANAL MAINT	
SUR WTR MGMT	
LIBRARIES	
E911 IMPLEMENT	
HEARING EXAMIN	
PKS & REC 155	
COMM DEVT ADM	
PLANNING 155	

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE
DEVT REVIEW	
REZONE & DRI'S	
ENV SCIENCES	
PERMIT ISSUANC	
BUILDING INSP	
CODE ENFORCE	
PLANS REVIEW	
ADM FEE COLLEC	
ZONING REVIEW	
VCB	
SPORTS AUTHOR	
TRANS ADMIN	
LANDSCAPE	
ROADWAY/PIPE	
BRIDGE OPS	
TRAF OPS/SIGNA	
TRAF SIGN/MARK	
TRAFFIC ENGIN	
ENGINEER/PLAN	
ENG/CONSTR	
ENG/DESIGN	
GIS	
HAZ MAT FD 182	
SCHOOL IMP FEE	58,893
COM PRK IMP FE	58,893
REG PRK IMP FE	58,893
ROADS IMP FEE	58,893
EMS IMPACT FEE	58,893
FUNDS 201-299	
FUNDS 301-399	
SOLID WASTE	
AIRPORT & PORT	
TOLL FACILITY	
TRANSIT	
UTILITIES	
DATA PROCESS	
GOVT COMMUNICA	
DENTAL	
GROUP MEDICAL	
GEN LIABILITY	
FLEET MGMT	
FMB - IMP FEE	
BONITA IMP FEE	
BON ROAD IMP F	
LAW ENF TRUST	
FUND 190	
FUND 632	
FUND 661	

NON-DEPART'L

Departmental Cost Allocation Summary

Departments CONS/FIN SVS IMP FEE

OTHER FUNDS

FIXED ASSETS

ALL OTHERS

Reimbursement:

Total: 353,358

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FISCAL 2007
BUDGET SERVICES
NATURE AND EXTENT OF SERVICES

The Office of Budget Services is responsible for developing and monitoring the Lee County Comprehensive Budget including Grant Coordination activities. In addition, the department assists in the on-going administration of the budget which entails studies involving budget performance, enhancement of budget management departmentally and maintenance of account code files and position control listings. Costs associated with these activities have been allocated to departmentally on staff time as a percentage of workload analysis.

BUDGET SVCS
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,058,401			1,058,401
Allocated Additions:				
BLDG USE ALLO	2,547		2,547	
PUB RESOURCES	3,774	254	4,028	
CLK INT AUDIT		855	855	
CLERK FINANCE		3,495	3,495	
CTY ATTORNEY		15,890	15,890	
PURCHASING		1,603	1,603	
HUMAN RESOURCE		4,188	4,188	
MAINT/REP SVCS		13,289	13,289	
CONTRACTS ADM		3,091	3,091	
Total Allocated Additions:	6,321	42,665	48,986	48,986
Total to be Allocated:	1,064,722	42,665		1,107,387
	=====	=====		=====

BUDGET SVCS
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	713,820		713,820
FRINGE BENEFITS	250,642		250,642
DATA PROCESS/NETWORK	54,763		54,763
CONTRACTED SERVICES	278		278
TRAVEL	6,606		6,606
TELEPHONE	9,014		9,014
EQUIPMENT RENTAL	1,479		1,479
SELF INSURANCE	2,255		2,255
PRINTING/COPYING	2,786		2,786
SUPPLIES	3,946		3,946
MINOR EQUIPMENT	2,980		2,980
REFERENCE MATERIALS	375		375
MEMBERSHIPS	1,520		1,520
OTHER CHARGES	1,967		1,967
INTERNAL REPAIRS	4,638		4,638
LICENSE FEES	630		630
TRAINING & SEMINARS	702		702
Departmental Expenditures:	1,058,401		1,058,401
Functional Cost:	1,058,401		1,058,401
Additions 1st			
Others:	6,321	6,321	6,321
Reallocate Admin:		-6,321	
1st Allocation:	1,064,722		1,064,722
	-----		-----
Additions 2nd			
Others:	42,665	42,665	42,665
Reallocate Admin:		-42,665	
2nd Allocation:	42,665		42,665
	-----		-----
Total Allocated:	1,107,387		1,107,387
	=====		=====

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	3.00	0.439	4,670		4,670		4,670
CTY ATTORNEY	4.00	0.585	6,226		6,226	251	6,477
PURCHASING	2.00	0.292	3,113		3,113	125	3,238
HUMAN RESOURCE	14.00	2.047	21,793		21,793	877	22,670
MAINT/REP SVCS	21.00	3.070	32,689		32,689	1,316	34,005
CONTRACTS ADM	3.00	0.439	4,670		4,670	188	4,858
COUNTY MANAGER	48.00	7.018	74,717		74,717	3,007	77,724
COMMISSIONERS	6.00	0.877	9,340		9,340	376	9,716
CLERK ADMIN	9.00	1.316	14,010		14,010	564	14,574
CDBG	3.00	0.439	4,670		4,670	188	4,858
VETERAN'S SVCS	3.00	0.439	4,670		4,670	188	4,858
TAX COLLECTOR	4.00	0.585	6,226		6,226	251	6,477
PROP APPRAISER	3.00	0.439	4,670		4,670	188	4,858
ELECTIONS	4.00	0.585	6,226		6,226	251	6,477
SHERIFF	17.00	2.485	26,462		26,462	1,065	27,527
CT SVCS-GEN FD	19.00	2.778	29,576		29,576	1,190	30,766
PUB DEFENDER	7.00	1.023	10,896		10,896	439	11,335
STATE ATTORNEY	7.00	1.023	10,896		10,896	439	11,335
MED EXAMINER	6.00	0.877	9,340		9,340	376	9,716
HUMAN SERVICES	30.00	4.386	46,698		46,698	1,880	48,578
STATE HEALTH	2.00	0.292	3,113		3,113	125	3,238
INT SVS FISCAL	7.00	1.023	10,896		10,896	439	11,335
COUNTY LANDS	3.00	0.439	4,670		4,670	188	4,858
EMER MGMT OPS	4.80	0.702	7,472		7,472	301	7,773
EMER RESPONSE	4.80	0.702	7,472		7,472	301	7,773
EMER DISPATCH	4.80	0.702	7,472		7,472	301	7,773
PS LOGISTICS	4.80	0.702	7,472		7,472	301	7,773
PS INFO RESOUR	4.80	0.702	7,472		7,472	301	7,773
PKS/REC GEN'L	20.00	2.924	31,132		31,132	1,253	32,385
ECONOMIC DEVT	2.00	0.292	3,113		3,113	125	3,238
ANIMAL CONTROL	17.00	2.485	26,462		26,462	1,065	27,527
SMART GROWTH	1.00	0.146	1,557		1,557	63	1,620
NAT RES MGMT	5.00	0.731	7,783		7,783	313	8,096
CONST & DESIGN	2.00	0.292	3,113		3,113	125	3,238
MSTBU SVCS	20.00	2.924	31,132		31,132	1,253	32,385
FUND 139 OTHER	3.00	0.439	4,670		4,670	188	4,858
CANAL MAINT	1.00	0.146	1,557		1,557	63	1,620
SUR WTR MGMT	1.00	0.146	1,557		1,557	63	1,620
LIBRARIES	22.00	3.216	34,245		34,245	1,378	35,623
E911 IMPLEMENT	3.00	0.439	4,670		4,670	188	4,858
HEARING EXAMIN	2.00	0.292	3,113		3,113	125	3,238
PKS & REC 155	15.00	2.193	23,349		23,349	940	24,289
COMM DEVT ADM	1.00	0.146	1,557		1,557	63	1,620
PLANNING 155	9.00	1.316	14,010		14,010	564	14,574
DEVT REVIEW	2.28	0.333	3,549		3,549	143	3,692
REZONE & DRI'S	2.28	0.333	3,549		3,549	143	3,692

BUDGET SVCS
 Detail Allocation of
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENV SCIENCES	1.00	0.146	1,557		1,557	63	1,620
PERMIT ISSUANC	2.28	0.333	3,549		3,549	143	3,692
BUILDING INSP	2.29	0.335	3,565		3,565	143	3,708
CODE ENFORCE	2.29	0.335	3,565		3,565	143	3,708
PLANS REVIEW	2.29	0.335	3,565		3,565	143	3,708
ZONING REVIEW	2.29	0.335	3,565		3,565	143	3,708
VCB	7.00	1.023	10,896		10,896	439	11,335
SPORTS AUTHQR	3.00	0.439	4,670		4,670	188	4,858
TRANS ADMIN	15.00	2.193	23,349		23,349	940	24,289
LANDSCAPE	1.00	0.146	1,557		1,557	63	1,620
ROADWAY/PIPE	5.00	0.731	7,783		7,783	313	8,096
BRIDGE OPS	1.00	0.146	1,557		1,557	63	1,620
TRAF OPS/SIGNA	3.00	0.439	4,670		4,670	188	4,858
TRAFFIC ENGIN	3.00	0.439	4,670		4,670	188	4,858
ENGINEER/PLAN	1.00	0.146	1,557		1,557	63	1,620
ENG/CONSTR	2.00	0.292	3,113		3,113	125	3,238
ENG/DESIGN	1.00	0.146	1,557		1,557	63	1,620
HAZ MAT FD 182	3.00	0.439	4,670		4,670	188	4,858
SCHOOL IMP FEE	1.00	0.146	1,557		1,557	63	1,620
COM PRK IMP FE	11.00	1.608	17,123		17,123	689	17,812
REG PRK IMP FE	4.00	0.585	6,226		6,226	251	6,477
ROADS IMP FEE	11.00	1.608	17,123		17,123	689	17,812
EMS IMPACT FEE	1.00	0.146	1,557		1,557	63	1,620
FUNDS 201-299	68.00	9.942	105,850		105,850	4,260	110,110
FUNDS 301-399	55.00	8.041	85,614		85,614	3,446	89,060
SOLID WASTE	18.00	2.632	28,019		28,019	1,128	29,147
TOLL FACILITY	5.00	0.731	7,783		7,783	313	8,096
TRANSIT	13.00	1.901	20,236		20,236	814	21,050
UTILITIES	13.00	1.901	20,236		20,236	814	21,050
TELEPHONES	8.00	1.170	12,453		12,453	501	12,954
DATA PROCESS	7.00	1.023	10,896		10,896	439	11,335
GOVT COMMUNICA	4.00	0.585	6,226		6,226	251	6,477
DENTAL	3.00	0.439	4,670		4,670	188	4,858
GROUP MEDICAL	7.00	1.023	10,896		10,896	439	11,335
GEN LIABILITY	8.00	1.170	12,453		12,453	501	12,954
FLEET MGMT	10.00	1.462	15,566		15,566	627	16,193
LAW ENF TRUST	1.00	0.146	1,557		1,557	63	1,620
3S DISPOSAL	1.00	0.146	1,551		1,551	56	1,607
Total:	684.00	100.000	1,064,722		1,064,722	42,665	1,107,387
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Allocation Basis: PERCENTAGE OF TIME PER DEPARTMENT SERVED

Source: BUDGET SERVICES ACTIVITIES BY ASSIGNMENT

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PUB RESOURCES	4,670	4,670
CTY ATTORNEY	6,477	6,477
PURCHASING	3,238	3,238
HUMAN RESOURCE	22,670	22,670
MAINT/REP SVCS	34,005	34,005
CONTRACTS ADM	4,858	4,858
COUNTY MANAGER	77,724	77,724
COMMISSIONERS	9,716	9,716
CLERK ADMIN	14,574	14,574
CDBG	4,858	4,858
VETERAN'S SVCS	4,858	4,858
TAX COLLECTOR	6,477	6,477
PROP APPRAISER	4,858	4,858
ELECTIONS	6,477	6,477
SHERIFF	27,527	27,527
CT SVCS-GEN FD	30,766	30,766
PUB DEFENDER	11,335	11,335
STATE ATTORNEY	11,335	11,335
MED EXAMINER	9,716	9,716
HUMAN SERVICES	48,578	48,578
STATE HEALTH	3,238	3,238
INT SVS FISCAL	11,335	11,335
COUNTY LANDS	4,858	4,858
EMER MGMT OPS	7,773	7,773
EMER RESPONSE	7,773	7,773
EMER DISPATCH	7,773	7,773
PS LOGISTICS	7,773	7,773
PS INFO RESOUR	7,773	7,773
PKS/REC GEN'L	32,385	32,385
ECONOMIC DEVT	3,238	3,238
ANIMAL CONTROL	27,527	27,527
SMART GROWTH	1,620	1,620
NAT RES MGMT	8,096	8,096
CONST & DESIGN	3,238	3,238
MSTBU SVCS	32,385	32,385
FUND 139 OTHER	4,858	4,858
CANAL MAINT	1,620	1,620
SUR WTR MGMT	1,620	1,620
LIBRARIES	35,623	35,623
E911 IMPLEMENT	4,858	4,858
HEARING EXAMIN	3,238	3,238
PKS & REC 155	24,289	24,289
COMM DEVT ADM	1,620	1,620
PLANNING 155	14,574	14,574
DEVT REVIEW	3,692	3,692
REZONE & DRI'S	3,692	3,692
ENV SCIENCES	1,620	1,620
PERMIT ISSUANC	3,692	3,692

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
BUILDING INSP	3,708	3,708
CODE ENFORCE	3,708	3,708
PLANS REVIEW	3,708	3,708
ZONING REVIEW	3,708	3,708
VCB	11,335	11,335
SPORTS AUTHOR	4,858	4,858
TRANS ADMIN	24,289	24,289
LANDSCAPE	1,620	1,620
ROADWAY/PIPE	8,096	8,096
BRIDGE OPS	1,620	1,620
TRAF OPS/SIGNA	4,858	4,858
TRAFFIC ENGIN	4,858	4,858
ENGINEER/PLAN	1,620	1,620
ENG/CONSTR	3,238	3,238
ENG/DESIGN	1,620	1,620
HAZ MAT FD 182	4,858	4,858
SCHOOL IMP FEE	1,620	1,620
COM PRK IMP FE	17,812	17,812
REG PRK IMP FE	6,477	6,477
ROADS IMP FEE	17,812	17,812
EMS IMPACT FEE	1,620	1,620
FUNDS 201-299	110,110	110,110
FUNDS 301-399	89,060	89,060
SOLID WASTE	29,147	29,147
TOLL FACILITY	8,096	8,096
TRANSIT	21,050	21,050
UTILITIES	21,050	21,050
TELEPHONES	12,954	12,954
DATA PROCESS	11,335	11,335
GOVT COMMUNICA	6,477	6,477
DENTAL	4,858	4,858
GROUP MEDICAL	11,335	11,335
GEN LIABILITY	12,954	12,954
FLEET MGMT	16,193	16,193
LAW ENF TRUST	1,620	1,620
3S DISPOSAL	1,607	1,607

Reimbursement:

Total:	1,107,387	1,107,387
	=====	=====

FISCAL 2007
PUBLIC WORKS ADMINISTRATION
BUDGET NATURE AND EXTENT OF SERVICES

The Public Works Director is responsible for various capital projects in the County and the supervision of twenty departments. Under the purview of this division is consultant procurement which is responsible for selecting and negotiation of consulting services that have been requested by departments and coordinating departmental capital projects. For plan purposes, a salary and wage analysis was calculated to distribute expenditures to two (2) functions. Costs associated with general administration have been allocated departmentally on the percentage of support time. The Administration Pool support staff which provide support on the 4th floor of the CD/PW Center has been allocated on the percentage of support time.

PUB WKS ADMIN
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	714,651			714,651
Deductions:				
CAPITAL OUTLAY	-3,277			
Total Deductions:	-3,277			-3,277
Allocated Additions:				
EQUIP USE ALLO	3,733		3,733	
PUB RESOURCES	667	41	708	
NON-DEPART'L	470	10	480	
CLK INT AUDIT		3,314	3,314	
CLERK FINANCE		5,246	5,246	
PURCHASING		1,520	1,520	
HUMAN RESOURCE		2,820	2,820	
MAINT/REP SVCS		514	514	
Total Allocated Additions:	4,870	13,465	18,335	18,335
Total to be Allocated:	716,244	13,465		729,709
	=====	=====		=====

PUB WKS ADMIN
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	441,867		207,677	234,190
FRINGE BENEFITS	164,583		77,354	87,229
DATA PROCESS/NETWORK	39,828		18,719	21,109
TRAVEL	3,703		1,740	1,963
TELEPHONE	8,040		3,779	4,261
FREIGHT AND POSTAGE	11,739		5,517	6,222
RENTALS	1,474		693	781
INSURANCE	1,804		848	956
REPAIRS AND MAINT	140		66	74
ADMINISTRATIVE CHGS	13,623		6,403	7,220
FISCAL SUPPORT	3,683		1,731	1,952
OFFICE SUPPLIES	14,890		6,998	7,892
MINOR EQUIPMENT	2,329		1,095	1,234
OTHER CHARGES	2,104		989	1,115
CAPITAL OUTLAY	3,277	3,277		
EQUIPMENT MAINT	1,567		736	831
Departmental Expenditures:	714,651	3,277	334,345	377,029
Deductions:	-3,277	-3,277		
Functional Cost:	711,374		334,345	377,029
Additions 1st				
Others:	4,870	4,870	2,289	2,581
Reallocate Admin:		-4,870		
1st Allocation:	716,244		336,634	379,610
	-----		-----	-----
Additions 2nd				
Others:	13,465	13,465	6,326	7,139
Reallocate Admin:		-13,465		
2nd Allocation:	13,465		6,326	7,139
	-----		-----	-----
Total Allocated:	729,709		342,960	386,749
	=====		=====	=====

PUB WKS ADMIN
 Detail Allocation of
 DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
MAINT/REP SVCS	16.00	16.000	53,861		53,861	1,013	54,874
CONTRACTS ADM	5.00	5.000	16,832		16,832	316	17,148
INT SVS FISCAL	5.00	5.000	16,832		16,832	316	17,148
NAT RES MGMT	5.00	5.000	16,832		16,832	316	17,148
CONST & DESIGN	41.00	41.000	138,020		138,020	2,595	140,615
CANAL MAINT	1.00	1.000	3,366		3,366	63	3,429
SUR WTR MGMT	3.00	3.000	10,099		10,099	190	10,289
TRANS ADMIN	1.00	1.000	3,366		3,366	63	3,429
LANDSCAPE	1.00	1.000	3,366		3,366	63	3,429
ROADWAY/PIPE	1.00	1.000	3,366		3,366	63	3,429
BRIDGE OPS	1.00	1.000	3,366		3,366	63	3,429
TRAF OPS/SIGNA	1.00	1.000	3,366		3,366	63	3,429
TRAF SIGN/MARK	1.00	1.000	3,366		3,366	63	3,429
TRAFFIC ENGIN	1.00	1.000	3,366		3,366	63	3,429
ENGINEER/PLAN	1.00	1.000	3,366		3,366	63	3,429
ENG/CONSTR	2.00	2.000	6,733		6,733	127	6,860
ENG/DESIGN	2.00	2.000	6,733		6,733	127	6,860
SOLID WASTE	5.00	5.000	16,832		16,832	316	17,148
TOLL FACILITY	1.00	1.000	3,366		3,366	63	3,429
UTILITIES	6.00	6.000	20,200		20,200	380	20,580
Total:	100.00	100.000	336,634		336,634	6,326	342,960
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN
 Detail Allocation of
 ADMIN POOL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
MAINT/REP SVCS	25.00	25.000	94,903		94,903	1,784	96,687
CONTRACTS ADM	25.00	25.000	94,903		94,903	1,784	96,687
INT SVS FISCAL	5.00	5.000	18,981		18,981	357	19,338
COUNTY LANDS	25.00	25.000	94,903		94,903	1,784	96,687
CONST & DESIGN	20.00	20.000	75,920		75,920	1,430	77,350
Total:	100.00	100.000	379,610		379,610	7,139	386,749
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Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	ADMIN POOL
MAINT/REP SVCS	151,561	54,874	96,687
CONTRACTS ADM	113,835	17,148	96,687
INT SVS FISCAL	36,486	17,148	19,338
COUNTY LANDS	96,687		96,687
NAT RES MGMT	17,148	17,148	
CONST & DESIGN	217,965	140,615	77,350
CANAL MAINT	3,429	3,429	
SUR WTR MGMT	10,289	10,289	
TRANS ADMIN	3,429	3,429	
LANDSCAPE	3,429	3,429	
ROADWAY/PIPE	3,429	3,429	
BRIDGE OPS	3,429	3,429	
TRAF OPS/SIGNA	3,429	3,429	
TRAF SIGN/MARK	3,429	3,429	
TRAFFIC ENGIN	3,429	3,429	
ENGINEER/PLAN	3,429	3,429	
ENG/CONSTR	6,860	6,860	
ENG/DESIGN	6,860	6,860	
SOLID WASTE	17,148	17,148	
TOLL FACILITY	3,429	3,429	
UTILITIES	20,580	20,580	

Reimbursement:

Total:	729,709	342,960	386,749
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FISCAL 2007
CLERK - INTERNAL AUDIT
NATURE AND EXTENT OF SERVICES

The Clerk of Circuit Court serves as the ex officio County Auditor. In order to fulfill the constitutional and statutory responsibilities of the office, the Clerk established the Internal Audit Division. Internal Audit is an independent appraisal function established within an organization which, by means of reports and consultation, provides analysis, appraisals, information and recommendations as a service to management to assist in the effective discharge of its responsibilities. Costs associated with audit have been allocated departmentally on the number of manpower months audited per agency.

CLK INT AUDIT

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,000,204			1,000,204
Allocated Additions:				
EQUIP USE ALLO	434		434	
CLERK INFO SYS		256,622	256,622	
CLERK HUM RES		30,339	30,339	
CLERK FINANCE		2,537	2,537	
Total Allocated Additions:	434	289,498	289,932	289,932
Total to be Allocated:	1,000,638	289,498		1,290,136
	=====	=====		=====

CLK INT AUDIT
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	756,987		756,987
FRINGE BENEFITS	203,292		203,292
LEGAL SERVICES	304		304
TRAVEL	15,288		15,288
TELECOMMUNICATIO	5,559		5,559
POSTAGE	2,709		2,709
EQUIPMENT MAINT	6,089		6,089
OFFICE SUPPLIES	1,799		1,799
MEMBERSHIPS	1,280		1,280
EDUCATION	686		686
OTHER CHARGES	1,251		1,251
SEMINAR & TRAINING	4,960		4,960
Departmental			
Expenditures:	1,000,204		1,000,204
Functional Cost:	1,000,204		1,000,204
Additions 1st			
Others:	434	434	434
Reallocate Admin:		-434	
1st Allocation:	1,000,638		1,000,638
	-----		-----
Additions 2nd			
Others:	289,498	289,498	289,498
Reallocate Admin:		-289,498	
2nd Allocation:	289,498		289,498
	-----		-----
Total Allocated:	1,290,136		1,290,136
	=====		=====

CLK INT AUDIT
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	16.00	0.085	855		855		855
PUB WKS ADMIN	62.00	0.331	3,314		3,314		3,314
PURCHASING	93.00	0.497	4,971		4,971	1,444	6,415
HUMAN RESOURCE	54.00	0.288	2,886		2,886	839	3,725
MAINT/REP SVCS	285.00	1.522	15,233		15,233	4,426	19,659
COUNTY MANAGER	124.00	0.662	6,628		6,628	1,926	8,554
COMMISSIONERS	10.00	0.053	535		535	155	690
CLERK ADMIN	2,173.50	11.610	116,174		116,174	33,751	149,925
VETERAN'S SVCS	122.50	0.654	6,548		6,548	1,902	8,450
JAIL	588.50	3.144	31,455		31,455	9,139	40,594
HUMAN SERVICES	166.50	0.889	8,899		8,899	2,586	11,485
COUNTY LANDS	544.50	2.909	29,104		29,104	8,455	37,559
PKS/REC GEN'L	299.00	1.597	15,982		15,982	4,643	20,625
PKS & REC 155	299.00	1.597	15,982		15,982	4,643	20,625
PERMIT ISSUANC	469.50	2.508	25,095		25,095	7,291	32,386
CODE ENFORCE	469.50	2.508	25,095		25,095	7,291	32,386
VCB	360.50	1.926	19,269		19,269	5,598	24,867
BRIDGE OPS	326.00	1.741	17,425		17,425	5,062	22,487
SOLID WASTE	116.50	0.622	6,227		6,227	1,809	8,036
TOLL FACILITY	394.00	2.105	21,059		21,059	6,118	27,177
TRANSIT	101.00	0.540	5,398		5,398	1,568	6,966
UTILITIES	1,344.00	7.179	71,837		71,837	20,870	92,707
DATA PROCESS	91.00	0.486	4,864		4,864	1,413	6,277
DENTAL	73.67	0.394	3,938		3,938	1,144	5,082
GROUP MEDICAL	73.66	0.393	3,937		3,937	1,144	5,081
GEN LIABILITY	73.67	0.394	3,938		3,938	1,144	5,082
CONTRACTS CHG	9,927.50	53.029	530,625	-435,797	94,828	154,159	248,987
LEGAL AID	63.00	0.337	3,365		3,365	978	4,343
Sub-total:	18,721.00	100.000	1,000,638	-435,797	564,841	289,498	854,339
Reimbursement:				435,797	435,797		435,797
Total:	18,721.00	100.000	1,000,638		1,000,638	289,498	1,290,136

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2006-2007

CLK INT AUDIT

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
BUDGET SVCS	855	855
PUB WKS ADMIN	3,314	3,314
PURCHASING	6,415	6,415
HUMAN RESOURCE	3,725	3,725
MAINT/REP SVCS	19,659	19,659
COUNTY MANAGER	8,554	8,554
COMMISSIONERS	690	690
CLERK ADMIN	149,925	149,925
VETERAN'S SVCS	8,450	8,450
JAIL	40,594	40,594
HUMAN SERVICES	11,485	11,485
COUNTY LANDS	37,559	37,559
PKS/REC GEN'L	20,625	20,625
PKS & REC 155	20,625	20,625
PERMIT ISSUANC	32,386	32,386
CODE ENFORCE	32,386	32,386
VCB	24,867	24,867
BRIDGE OPS	22,487	22,487
SOLID WASTE	8,036	8,036
TOLL FACILITY	27,177	27,177
TRANSIT	6,966	6,966
UTILITIES	92,707	92,707
DATA PROCESS	6,277	6,277
DENTAL	5,082	5,082
GROUP MEDICAL	5,081	5,081
GEN LIABILITY	5,082	5,082
CONTRACTS CHG	248,987	248,987
LEGAL AID	4,343	4,343
Reimbursement:	435,797	435,797
Total:	1,290,136	1,290,136
	=====	=====

FISCAL 2007
CLERK - DATA PROCESSING
NATURE AND EXTENT OF SERVICES

The Clerk - Data Processing Division is responsible for systems design, programming, maintenance and implementation of all software application requirements. The department is also responsible for the operation and support of computer hardware, production processing and the remote terminal network.

Costs associated with these activities and services have been allocated to departments based on the percentage of support time for each department.

CLERK INFO SYS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	10,746,193			10,746,193
Deductions:				
EQUIP/PROF SVS CIP	-1,051,189			
ISD713000121	-16,490			
Total Deductions:	-1,067,679			-1,067,679
Allocated Additions:				
BLDG USE ALLO	18,278		18,278	
EQUIP USE ALLO	3,134,319		3,134,319	
CLERK HUM RES		171,918	171,918	
CLERK FINANCE		14,375	14,375	
MAINT/REP SVCS		95,379	95,379	
Total Allocated Additions:	3,152,597	281,672	3,434,269	3,434,269
Total to be Allocated:	12,831,111	281,672		13,112,783
	=====	=====		=====

CLERK INFO SYS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DATA PROCESSING
Expenses:			
SALARIES & WAGES	3,412,566		3,412,566
FRINGE BENEFITS	1,109,461		1,109,461
DP/SOFTWARE SERVICES	231,464		231,464
TRAVEL	82,137		82,137
FREIGHT & POSTAGE	3,740		3,740
MAINTENANCE	998,469		998,469
SUPPLIES	55,329		55,329
EQUIP/PROF SVS CIP	1,051,189	1,051,189	
REFERENCE MATERIALS	5,734		5,734
MINOR PURCHASES	247,025		247,025
MEMBERSHIPS	4,450		4,450
EDUCATION	14,950		14,950
OTHER PROF/CONT SVCS	1,563,728		1,563,728
TELEPHONE	161,390		161,390
OTHER CHARGES	375		375
REVENUE	-6,000		-6,000
OTHER DP PROJECTS	498,898		498,898
RENTAL EXPENSE	19,282		19,282
SEMINAR & TRAINING	33,085		33,085
ISD713000121	1,242,431		1,242,431
ISD713000121	16,490	16,490	
Departmental			
Expenditures:	10,746,193	1,067,679	9,678,514
Deductions:	-1,067,679	-1,067,679	
Functional Cost:	9,678,514		9,678,514
Additions 1st			
Others:	3,152,597	3,152,597	3,152,597
Reallocate Admin:		-3,152,597	
1st Allocation:	12,831,111		12,831,111
	-----		-----
Additions 2nd			
Others:	281,672	281,672	281,672
Reallocate Admin:		-281,672	
2nd Allocation:	281,672		281,672
	-----		-----
Total Allocated:	13,112,783		13,112,783
	=====		=====

CLERK INFO SYS
 Detail Allocation of
 DATA PROCESSING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	2.00	2.000	256,622		256,622		256,622
CLERK HUM RES	5.00	5.000	641,556		641,556	14,371	655,927
CLERK FINANCE	27.00	27.000	3,464,400		3,464,400	77,604	3,542,004
CLK RECORDING	12.00	12.000	1,539,733		1,539,733	34,490	1,574,223
COURT DEPT	54.00	54.000	6,928,800		6,928,800	155,207	7,084,007
Total:	100.00	100.000	12,831,111		12,831,111	281,672	13,112,783
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT BY DEPARTMENT

Source: MANAGER - INFORMATION SYSTEMS

CLERK INFO SYS

Departmental Cost Allocation Summary

Departments	Total	DATA PROCESSING
CLK INT AUDIT	256,622	256,622
CLERK HUM RES	655,927	655,927
CLERK FINANCE	3,542,004	3,542,004
CLK RECORDING	1,574,223	1,574,223
COURT DEPT	7,084,007	7,084,007
Reimbursement:		
Total:	13,112,783	13,112,783
	-----	-----

FISCAL 2007
CLERK - HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

The Human Resource Department within the Clerk's Division was created in FY 2007. The Department provides a variety of services to departments under the Clerk. Activities of this department include recruitment of new employees for new and existing positions within the County, as well as review of all the positions for proper classification and pay. Other responsibilities include maintaining an on-going training program within the Clerk's Division and maintaining all personnel records.

Costs associated with Human Resources have been allocated on the number of employees within the Clerk's Division.

CLERK HUM RES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	694,058			694,058
Deductions:				
ADVERTISING	-4,089			
Total Deductions:	-4,089			-4,089
Allocated Additions:				
CLERK INFO SYS	641,556	14,371	655,927	
CLERK HUM RES		20,226	20,226	
CLERK FINANCE		1,792	1,792	
Total Allocated Additions:	641,556	36,389	677,945	677,945
Total to be Allocated:	1,331,525	36,389		1,367,914
	=====	=====		=====

CLERK HUM RES

Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	415,496		415,496
CONTRACTUAL SVCS	14,355		14,355
TRAVEL	4,372		4,372
FREIGHT & POSTAGE	688		688
EQUIPMENT MAINT	2,487		2,487
SUPPLIES	1,395		1,395
MINOR EQUIPMENT	5,775		5,775
REFERENCE MATERIALS	2,097		2,097
MEMBERSHIPS	1,225		1,225
SEMINAR & EDUCATION	2,528		2,528
ADVERTISING	4,089	4,089	
PERSONAL EXP ALLOC	208,355		208,355
OPERATING EXP ALLOC	29,525		29,525
SMALL EQUIPMENT	1,161		1,161
OTHER CHARGES	514		514
REVENUE	-4		-4
Departmental Expenditures:	694,058	4,089	689,969
Deductions:	-4,089	-4,089	
Functional Cost:	689,969		689,969
Additions 1st			
Others:	641,556	641,556	641,556
Reallocate Admin:		-641,556	
1st Allocation:	1,331,525		1,331,525
	-----		-----
Additions 2nd			
Others:	36,389	36,389	36,389
Reallocate Admin:		-36,389	
2nd Allocation:	36,389		36,389
	-----		-----
Total Allocated:	1,367,914		1,367,914
	=====		=====

CLERK HUM RES
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	6.00	1.519	20,226		20,226		20,226
CLK INT AUDIT	9.00	2.278	30,339		30,339		30,339
CLERK INFO SYS	51.00	12.911	171,918		171,918		171,918
CLERK HUM RES	6.00	1.519	20,226		20,226		20,226
CLERK FINANCE	48.00	12.152	161,806		161,806	5,408	167,214
CLERK ADMIN	6.00	1.519	20,226		20,226	676	20,902
CLK MICROG	4.00	1.013	13,484		13,484	451	13,935
CLK CIVIL CRT	53.00	13.418	178,660		178,660	5,971	184,631
CLK PROBATE	8.00	2.025	26,968		26,968	901	27,869
CLK RECORDING	42.00	10.633	141,580		141,580	4,732	146,312
CLK DEL TAX	7.00	1.772	23,597		23,597	789	24,386
CLK FELONY	28.00	7.089	94,387		94,387	3,154	97,541
CLK JURY	2.00	0.506	6,742		6,742	225	6,967
CLK JUVENILE	12.00	3.038	40,451		40,451	1,352	41,803
CLK CIVIL TRAF	18.00	4.557	60,677		60,677	2,028	62,705
CLK CRIM TRAF	44.00	11.139	148,322		148,322	4,957	153,279
CLK CAPE CORAL	7.00	1.772	23,597		23,597	789	24,386
CLK SUPPORT	6.00	1.519	20,226		20,226	676	20,902
CLK APPEALS	2.00	0.506	6,742		6,742	225	6,967
CLK COURT OPNS	13.00	3.291	43,822		43,822	1,465	45,287
CRIM ADM SVCS	9.00	2.278	30,339		30,339	1,014	31,353
CTS CUST SVC	14.00	3.544	47,190		47,190	1,576	48,766
Total:	395.00	100.000	1,331,525		1,331,525	36,389	1,367,914
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLERK MINUTES	20,226	20,226
CLK INT AUDIT	30,339	30,339
CLERK INFO SYS	171,918	171,918
CLERK HUM RES	20,226	20,226
CLERK FINANCE	167,214	167,214
CLERK ADMIN	20,902	20,902
CLK MICROG	13,935	13,935
CLK CIVIL CRT	184,631	184,631
CLK PROBATE	27,869	27,869
CLK RECORDING	146,312	146,312
CLK DEL TAX	24,386	24,386
CLK FELONY	97,541	97,541
CLK JURY	6,967	6,967
CLK JUVENILE	41,803	41,803
CLK CIVIL TRAF	62,705	62,705
CLK CRIM TRAF	153,279	153,279
CLK CAPE CORAL	24,386	24,386
CLK SUPPORT	20,902	20,902
CLK APPEALS	6,967	6,967
CLK COURT OPNS	45,287	45,287
CRIM ADM SVCS	31,353	31,353
CTS CUST SVC	48,766	48,766

Reimbursement:

Total:	1,367,914	1,367,914
	=====	=====

FISCAL 2007
CLERK - FINANCE
NATURE AND EXTENT OF SERVICES

The Finance department is under the auspices of the Clerk of the Court. However, the responsibilities of this department are directed towards the Board of County Commissioners and its operations. Within the financial records of the Clerk, expenditures of each functional unit are maintained under separate cost centers.

(1) **Accounting** - This function is responsible for the accounting of all funds received by the Board of County Commissioners and the maintenance of all financial records and information systems. Expenses related to accounting have been allocated departmentally on the number of accounting transactions.

(2) **Payroll** - This function prepares the payroll and maintains necessary wage records. Costs associated with payroll are allocated on the number of full time employees.

(3) **Accounts Payable** - Costs associated with this function have been allocated departmentally on the number of accounts payable transactions processed.

(4) **Revenue** - Costs associated with Revenue have been allocated on the number of revenue and receipt transactions processed per department.

CLERK FINANCE
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	3,081,989			3,081,989
Allocated Additions:				
BLDG USE ALLO	12,576		12,576	
EQUIP USE ALLO	15,096		15,096	
CLERK INFO SYS	3,464,400	77,604	3,542,004	
CLERK HUM RES	161,806	5,408	167,214	
CLERK FINANCE		13,664	13,664	
MAINT/REP SVCS		65,623	65,623	
Total Allocated Additions:	3,653,878	162,299	3,816,177	3,816,177
Total to be Allocated:	6,735,867	162,299		6,898,166
	=====	=====		=====

CLERK FINANCE
Schedule of Costs to be
Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,362,305		745,576	763,570	463,123
PERSONAL EXP ALLOC	50,635		25,120		
OPERATING EXP ALLOC	3,133		2,135		
FINANCE EXPENSE	393,539		393,539		
FINANCE OPERATIONS	272,377		272,377		
Departmental Expenditures:	3,081,989		1,438,747	763,570	463,123
Functional Cost:	3,081,989		1,438,747	763,570	463,123
Additions 1st					
Others:	3,653,878	3,653,878	1,705,719	905,257	549,059
Reallocate Admin:		-3,653,878			
1st Allocation:	6,735,867		3,144,466	1,668,827	1,012,182
	-----		-----	-----	-----
Additions 2nd					
Others:	162,299	162,299	75,765	40,206	24,390
Reallocate Admin:		-162,299			
2nd Allocation:	162,299		75,765	40,206	24,390
	-----		-----	-----	-----
Total Allocated:	6,898,166		3,220,231	1,709,033	1,036,572
	=====		=====	=====	=====

CLERK FINANCE
Schedule of Costs to be
Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	390,036
PERSONAL EXP ALLOC	25,515
OPERATING EXP ALLOC	998
FINANCE EXPENSE	
FINANCE OPERATIONS	
Departmental	
Expenditures:	416,549
Functional Cost:	416,549
Additions 1st	
Others:	493,843
1st Allocation:	910,392

Additions 2nd	
Others:	21,938
2nd Allocation:	21,938

Total Allocated:	932,330
	=====

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,157.00	0.098	3,072		3,072		3,072
NON-DEPART'L	2,485.00	0.210	6,598		6,598		6,598
PUB WKS ADMIN	549.00	0.046	1,458		1,458		1,458
CLERK HUM RES	38.00	0.003	101		101		101
CLERK FINANCE	51.00	0.004	135		135		135
CTY ATTORNEY	1,706.00	0.144	4,530		4,530	110	4,640
PURCHASING	619.00	0.052	1,644		1,644	40	1,684
HUMAN RESOURCE	2,001.00	0.169	5,313		5,313	128	5,441
MAINT/REP SVCS	16,078.00	1.358	42,691		42,691	1,032	43,723
CONTRACTS ADM	549.00	0.046	1,458		1,458	35	1,493
COUNTY MANAGER	2,365.00	0.200	6,280		6,280	152	6,432
COMMISSIONERS	4,155.00	0.351	11,033		11,033	267	11,300
CLERK ADMIN	225,321.00	19.026	598,281		598,281	14,468	612,749
CDBG	2,575.50	0.217	6,839		6,839	165	7,004
TAX COLLECTOR	532.00	0.045	1,413		1,413	34	1,447
CLK MICROG	10.00	0.001	27		27	1	28
CLK CIVIL CRT	17,795.00	1.503	47,250		47,250	1,143	48,393
CLK PROBATE	2,666.00	0.225	7,079		7,079	171	7,250
CLK RECORDING	24.00	0.002	64		64	2	66
CLK DEL TAX	2.00	0.000	5		5		5
CLK FELONY	4,094.00	0.346	10,871		10,871	263	11,134
CLK JURY	285.00	0.024	757		757	18	775
CLK JUVENILE	1,008.00	0.085	2,676		2,676	65	2,741
CLK CIVIL TRAF	11,996.00	1.013	31,852		31,852	770	32,622
CLK CRIM TRAF	19,910.00	1.681	52,866		52,866	1,278	54,144
CLK DEPOSITORY	1,399.00	0.118	3,715		3,715	90	3,805
CLK COURT OPNS	488.00	0.041	1,296		1,296	31	1,327
FUNDS 2 - 673	346,794.00	29.284	920,821		920,821	22,267	943,088
PROP APPRAISER	204.00	0.017	542		542	13	555
ELECTIONS	392.00	0.033	1,041		1,041	25	1,066
SHERIFF	2,391.00	0.202	6,349		6,349	154	6,503
CT SVCS-GEN FD	12,151.00	1.026	32,264		32,264	780	33,044
PUB DEFENDER	225.00	0.019	597		597	14	611
STATE ATTORNEY	591.00	0.050	1,569		1,569	38	1,607
MED EXAMINER	1,239.00	0.105	3,290		3,290	80	3,370
HUMAN SERVICES	9,047.00	0.764	24,022		24,022	581	24,603
STATE HEALTH	241.00	0.020	640		640	15	655
INT SVS FISCAL	548.00	0.046	1,455		1,455	35	1,490
COUNTY LANDS	615.00	0.052	1,633		1,633	39	1,672
EMER MGMT OPS	2,548.20	0.215	6,766		6,766	164	6,930
EMER RESPONSE	2,548.20	0.215	6,766		6,766	164	6,930
EMER DISPATCH	2,548.20	0.215	6,766		6,766	164	6,930
PS LOGISTICS	2,548.20	0.215	6,766		6,766	164	6,930
PS INFO RESOUR	2,548.20	0.215	6,766		6,766	164	6,930
PKS/REC GEN'L	13,876.00	1.172	36,844		36,844	891	37,735
ECONOMIC DEVT	922.00	0.078	2,448		2,448	59	2,507

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ANIMAL CONTROL	6,369.00	0.538	16,911		16,911	409	17,320
SMART GROWTH	409.00	0.035	1,086		1,086	26	1,112
NAT RES MGMT	4,138.00	0.349	10,987		10,987	266	11,253
CONST & DESIGN	510.00	0.043	1,354		1,354	33	1,387
FIRE IMPACT FE	7,250.00	0.612	19,250		19,250	466	19,716
MSTBU SVCS	24,658.00	2.082	65,473		65,473	1,583	67,056
SA DISTRICTS	9,363.00	0.791	24,861		24,861	601	25,462
HICKEY CREEK	1,093.00	0.092	2,902		2,902	70	2,972
PLANNING 138	8,753.00	0.739	23,241		23,241	562	23,803
FUND 139 OTHER	2,575.50	0.217	6,839		6,839	165	7,004
CANAL MAINT	1,978.00	0.167	5,252		5,252	127	5,379
SUR WTR MGMT	1,101.00	0.093	2,923		2,923	71	2,994
LIBRARIES	32,645.00	2.757	86,680		86,680	2,096	88,776
E911 IMPLEMENT	3,255.00	0.275	8,643		8,643	209	8,852
HEARING EXAMIN	615.00	0.052	1,633		1,633	39	1,672
PKS & REC 155	18,406.00	1.554	48,872		48,872	1,182	50,054
COMM DEVT ADM	2,297.00	0.194	6,099		6,099	147	6,246
PLANNING 155	1,267.00	0.107	3,364		3,364	81	3,445
DEVT REVIEW	3,042.00	0.257	8,077		8,077	195	8,272
REZONE & DRI'S	1,314.00	0.111	3,489		3,489	84	3,573
ENV SCIENCES	1,890.00	0.160	5,018		5,018	121	5,139
PERMIT ISSUANC	5,380.00	0.454	14,285		14,285	345	14,630
BUILDING INSP	11,907.00	1.005	31,616		31,616	765	32,381
CODE ENFORCE	5,303.00	0.448	14,081		14,081	341	14,422
PLANS REVIEW	3,755.00	0.317	9,970		9,970	241	10,211
ADM FEE COLLEC	276.00	0.023	733		733	18	751
ZONING REVIEW	1,549.00	0.131	4,113		4,113	99	4,212
VCB	6,188.00	0.523	16,431		16,431	397	16,828
SPORTS AUTHOR	834.00	0.070	2,214		2,214	54	2,268
TRANS ADMIN	1,721.00	0.145	4,570		4,570	111	4,681
LANDSCAPE	1,115.00	0.094	2,961		2,961	72	3,033
ROADWAY/PIPE	6,939.00	0.586	18,425		18,425	446	18,871
BRIDGE OPS	1,115.00	0.094	2,961		2,961	72	3,033
TRAF OPS/SIGNA	2,263.00	0.191	6,009		6,009	145	6,154
TRAF SIGN/MARK	2,698.00	0.228	7,164		7,164	173	7,337
TRAFFIC ENGIN	1,567.00	0.132	4,161		4,161	101	4,262
ENGINEER/PLAN	460.00	0.039	1,221		1,221	30	1,251
ENG/CONSTR	1,048.00	0.088	2,783		2,783	67	2,850
ENG/DESIGN	768.00	0.065	2,039		2,039	49	2,088
GIS	301.00	0.025	799		799	19	818
HAZ MAT FD 182	1,865.00	0.157	4,952		4,952	120	5,072
SCHOOL IMP FEE	2,875.00	0.243	7,634		7,634	185	7,819
COM PRK IMP FE	7,696.00	0.650	20,435		20,435	494	20,929
REG PRK IMP FE	1,270.00	0.107	3,372		3,372	82	3,454
ROADS IMP FEE	7,679.00	0.648	20,390		20,390	493	20,883
EMS IMPACT FEE	1,389.00	0.117	3,688		3,688	89	3,777

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUNDS 201-299	3,881.00	0.328	10,305		10,305	249	10,554
FUNDS 301-399	13,992.00	1.182	37,152		37,152	898	38,050
SOLID WASTE	27,655.00	2.335	73,431		73,431	1,776	75,207
AIRPORT & PORT	38,933.00	3.288	103,376		103,376	2,500	105,876
TOLL FACILITY	21,080.00	1.780	55,972		55,972	1,354	57,326
TRANSIT	17,039.00	1.439	45,243		45,243	1,094	46,337
UTILITIES	72,875.00	6.154	193,500		193,500	4,679	198,179
DATA PROCESS	4,589.00	0.388	12,185		12,185	295	12,480
GOVT COMMUNICA	2,171.00	0.183	5,765		5,765	139	5,904
DENTAL	3,106.00	0.262	8,247		8,247	199	8,446
GROUP MEDICAL	3,106.00	0.262	8,247		8,247	199	8,446
GEN LIABILITY	2,599.00	0.219	6,901		6,901	167	7,068
FLEET MGMT	14,042.00	1.186	37,285		37,285	902	38,187
FMB - IMP FEE	1,451.00	0.123	3,853		3,853	93	3,946
BONITA IMP FEE	2,149.00	0.181	5,706		5,706	138	5,844
BON ROAD IMP F	170.00	0.014	451		451	11	462
LAW ENF TRUST	1,498.00	0.126	3,978		3,978	96	4,074
FUND 190	865.00	0.073	2,297		2,297	56	2,353
FUND 632	1,137.00	0.096	3,019		3,019	73	3,092
FUND 661	381.00	0.032	1,012		1,012	24	1,036
OTHER FUNDS	112.00	0.009	297		297	7	304
FIXED ASSETS	8,373.00	0.707	22,232		22,232	538	22,770
ALL OTHERS	10,321.00	0.872	27,402		27,402	663	28,065
Total:	1,184,250.00	100.000	3,144,466		3,144,466	75,765	3,220,231
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS REPORT

CLERK FINANCE

Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	611.00	0.226	3,767		3,767		3,767
NON-DEPART'L	1,756.00	0.649	10,826		10,826		10,826
PUB WKS ADMIN	223.00	0.082	1,375		1,375		1,375
CTY ATTORNEY	846.00	0.313	5,216		5,216	127	5,343
PURCHASING	241.00	0.089	1,486		1,486	36	1,522
HUMAN RESOURCE	614.00	0.227	3,785		3,785	92	3,877
MAINT/REP SVCS	13,227.00	4.886	81,546		81,546	1,984	83,530
CONTRACTS ADM	223.00	0.082	1,375		1,375	33	1,408
COUNTY MANAGER	735.00	0.272	4,531		4,531	110	4,641
COMMISSIONERS	1,885.00	0.696	11,621		11,621	283	11,904
CLERK ADMIN	3,630.00	1.341	22,380		22,380	544	22,924
CDBG	456.50	0.169	2,814		2,814	68	2,882
TAX COLLECTOR	281.00	0.104	1,732		1,732	42	1,774
CLK CIVIL CRT	1,096.00	0.405	6,757		6,757	164	6,921
CLK PROBATE	53.00	0.020	327		327	8	335
CLK FELONY	181.00	0.067	1,116		1,116	27	1,143
CLK JURY	24.00	0.009	148		148	4	152
CLK JUVENILE	84.00	0.031	518		518	13	531
CLK CIVIL TRAF	663.00	0.245	4,087		4,087	99	4,186
CLK CRIM TRAF	212.00	0.078	1,307		1,307	32	1,339
CLK DEPOSITORY	68.00	0.025	419		419	10	429
CLK COURT OPNS	82.00	0.030	506		506	12	518
FUNDS 2 - 673	72,522.00	26.792	447,109		447,109	10,877	457,986
PROP APPRAISER	44.00	0.016	271		271	7	278
ELECTIONS	171.00	0.063	1,054		1,054	26	1,080
SHERIFF	2,149.00	0.794	13,249		13,249	322	13,571
CT SVCS-GEN FD	3,207.00	1.185	19,772		19,772	481	20,253
PUB DEFENDER	184.00	0.068	1,134		1,134	28	1,162
STATE ATTORNEY	525.00	0.194	3,237		3,237	79	3,316
MED EXAMINER	776.00	0.287	4,784		4,784	116	4,900
HUMAN SERVICES	4,773.00	1.763	29,426		29,426	716	30,142
STATE HEALTH	187.00	0.069	1,153		1,153	28	1,181
INT SVS FISCAL	223.00	0.082	1,375		1,375	33	1,408
COUNTY LANDS	251.00	0.093	1,547		1,547	38	1,585
EMER MGMT OPS	1,582.40	0.585	9,756		9,756	237	9,993
EMER RESPONSE	1,582.40	0.585	9,756		9,756	237	9,993
EMER DISPATCH	1,582.40	0.585	9,756		9,756	237	9,993
PS LOGISTICS	1,582.40	0.585	9,756		9,756	237	9,993
PS INFO RESOUR	1,582.40	0.585	9,756		9,756	237	9,993
PKS/REC GEN'L	7,197.00	2.659	44,371		44,371	1,079	45,450
ECONOMIC DEVT	546.00	0.202	3,366		3,366	82	3,448
ANIMAL CONTROL	1,950.00	0.720	12,022		12,022	292	12,314
SMART GROWTH	81.00	0.030	499		499	12	511
NAT RES MGMT	1,842.00	0.680	11,356		11,356	276	11,632
CONST & DESIGN	199.00	0.074	1,227		1,227	30	1,257
FIRE IMPACT FE	195.00	0.072	1,202		1,202	29	1,231

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
MSTBU SVCS	1,306.00	0.482	8,052		8,052	196	8,248
SA DISTRICTS	526.00	0.194	3,243		3,243	79	3,322
HICKEY CRBEK	70.00	0.026	432		432	10	442
PLANNING 138	895.00	0.331	5,518		5,518	134	5,652
FUND 139 OTHER	456.50	0.169	2,814		2,814	68	2,882
CANAL MAINT	573.00	0.212	3,533		3,533	86	3,619
SUR WTR MGMT	318.00	0.117	1,961		1,961	48	2,009
LIBRARIES	18,006.00	6.652	111,010		111,010	2,701	113,711
E911 IMPLEMENT	461.00	0.170	2,842		2,842	69	2,911
HEARING EXAMIN	279.00	0.103	1,720		1,720	42	1,762
PKS & REC 155	12,196.00	4.506	75,190		75,190	1,829	77,019
COMM DEVT ADM	438.00	0.162	2,700		2,700	66	2,766
PLANNING 155	402.00	0.149	2,478		2,478	60	2,538
DEVT REVIEW	393.00	0.145	2,423		2,423	59	2,482
REZONE & DRI'S	296.00	0.109	1,825		1,825	44	1,869
ENV SCIENCES	232.00	0.086	1,430		1,430	35	1,465
PERMIT ISSUANC	696.00	0.257	4,291		4,291	104	4,395
BUILDING INSP	1,538.00	0.568	9,482		9,482	231	9,713
CODE ENFORCE	686.00	0.253	4,229		4,229	103	4,332
PLANS REVIEW	486.00	0.180	2,996		2,996	73	3,069
ADM FEE COLLEC	35.00	0.013	216		216	5	221
ZONING REVIEW	200.00	0.074	1,233		1,233	30	1,263
VCB	2,049.00	0.757	12,632		12,632	307	12,939
SPORTS AUTHOR	505.00	0.187	3,113		3,113	76	3,189
TRANS ADMIN	5.00	0.002	31		31	1	32
LANDSCAPE	721.00	0.266	4,445		4,445	108	4,553
ROADWAY/PIPE	4,488.00	1.658	27,669		27,669	673	28,342
BRIDGE OPS	721.00	0.266	4,445		4,445	108	4,553
TRAF OPS/SIGNA	1,685.00	0.622	10,388		10,388	253	10,641
TRAF SIGN/MARK	2,010.00	0.743	12,392		12,392	301	12,693
TRAFFIC ENGIN	1,167.00	0.431	7,195		7,195	175	7,370
ENGINEER/PLAN	160.00	0.059	986		986	24	1,010
ENG/CONSTR	364.00	0.134	2,244		2,244	55	2,299
ENG/DESIGN	266.00	0.098	1,640		1,640	40	1,680
HAZ MAT FD 182	260.00	0.096	1,603		1,603	39	1,642
SCHOOL IMP FEE	252.00	0.093	1,554		1,554	38	1,592
COM PRK IMP FE	288.00	0.106	1,776		1,776	43	1,819
REG PRK IMP FE	254.00	0.094	1,566		1,566	38	1,604
ROADS IMP FEE	943.00	0.348	5,814		5,814	141	5,955
EMS IMPACT FEE	59.00	0.022	364		364	9	373
FUNDS 201-299	28.00	0.010	173		173	4	177
FUNDS 301-399	4,124.00	1.524	25,425		25,425	619	26,044
SOLID WASTE	6,646.00	2.455	40,974		40,974	997	41,971
AIRPORT & PORT	14,991.00	5.538	92,422		92,422	2,248	94,670
TOLL FACILITY	2,511.00	0.928	15,481		15,481	377	15,858
TRANSIT	5,694.00	2.104	35,104		35,104	854	35,958

CLERK FINANCE
 Detail Allocation of
 ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
UTILITIES	35,258.00	13.025	217,371		217,371	5,288	222,659
DATA PROCESS	1,544.00	0.570	9,519		9,519	232	9,751
GOVT COMMUNICA	339.00	0.125	2,090		2,090	51	2,141
DENTAL	94.00	0.035	580		580	14	594
GROUP MEDICAL	94.00	0.035	580		580	14	594
GEN LIABILITY	372.00	0.137	2,293		2,293	56	2,349
FLEET MGMT	9,020.00	3.332	55,610		55,610	1,353	56,963
FMB - IMP FEE	4.00	0.001	25		25	1	26
BONITA IMP FEE	39.00	0.014	240		240	6	246
BON ROAD IMP F	70.00	0.026	432		432	10	442
LAW ENF TRUST	9.00	0.003	55		55	1	56
FUND 190	18.00	0.007	111		111	3	114
FUND 632	11.00	0.004	68		68	2	70
FUND 661	55.00	0.020	339		339	8	347
ALL OTHERS	955.00	0.353	5,887		5,887	143	6,030
Total:	270,687.00	100.000	1,668,827		1,668,827	40,206	1,709,033
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Allocation Basis: ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	117.00	0.053	536		536		536
NON-DEPART'L	153.00	0.069	700		700		700
PUB WKS ADMIN	13.00	0.006	60		60		60
CTY ATTORNEY	434.00	0.196	1,987		1,987	48	2,035
PURCHASING	98.00	0.044	449		449	11	460
HUMAN RESOURCE	18.00	0.008	82		82	2	84
MAINT/REP SVCS	550.00	0.249	2,518		2,518	61	2,579
CONTRACTS ADM	13.00	0.006	60		60	1	61
COUNTY MANAGER	108.00	0.049	494		494	12	506
COMMISSIONERS	672.00	0.304	3,076		3,076	74	3,150
CLERK ADMIN	90,126.00	40.760	412,567		412,567	9,953	422,520
CDBG	109.00	0.049	499		499	12	511
TAX COLLECTOR	1.00	0.000	5		5		5
CLK MICROG	9.00	0.004	41		41	1	42
CLK CIVIL CRT	776.00	0.351	3,552		3,552	86	3,638
CLK FELONY	413.00	0.187	1,891		1,891	46	1,937
CLK CIVIL TRAF	776.00	0.351	3,552		3,552	86	3,638
CLK CRIM TRAF	3,461.00	1.565	15,843		15,843	382	16,225
CLK DEPOSITORY	248.00	0.112	1,135		1,135	27	1,162
CLK COURT OPNS	21,854.00	9.884	100,040		100,040	2,414	102,454
PROP APPRAISER	3.00	0.001	14		14		14
ELECTIONS	2.00	0.001	9		9		9
SHERIFF	137.00	0.062	627		627	15	642
CT SVCS-GEN FD	774.00	0.350	3,543		3,543	85	3,628
STATE ATTORNEY	6.00	0.003	27		27	1	28
MED EXAMINER	368.00	0.166	1,685		1,685	41	1,726
HUMAN SERVICES	388.00	0.175	1,776		1,776	43	1,819
STATE HEALTH	4.00	0.002	18		18		18
INT SVS FISCAL	13.00	0.006	60		60	1	61
COUNTY LANDS	22.00	0.010	101		101	2	103
EMER MGMT OPS	96.20	0.044	440		440	11	451
EMER RESPONSE	96.20	0.044	440		440	11	451
EMER DISPATCH	96.20	0.044	440		440	11	451
PS LOGISTICS	96.20	0.044	440		440	11	451
PS INFO RESOUR	96.20	0.044	440		440	11	451
PKS/REC GEN'L	5,379.00	2.433	24,623		24,623	594	25,217
ECONOMIC DEVT	2.00	0.001	9		9		9
ANIMAL CONTROL	3,180.00	1.438	14,557		14,557	351	14,908
SMART GROWTH	1.00	0.000	5		5		5
NAT RES MGMT	806.00	0.365	3,690		3,690	89	3,779
FIRE IMPACT FE	1,112.00	0.503	5,090		5,090	123	5,213
MSTBU SVCS	886.00	0.401	4,056		4,056	98	4,154
SA DISTRICTS	635.00	0.287	2,907		2,907	70	2,977
PLANNING 138	262.00	0.118	1,199		1,199	29	1,228
FUND 139 OTHER	109.00	0.049	499		499	12	511
CANAL MAINT	16.00	0.007	73		73	2	75

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SUR WTR MGMT	9.00	0.004	41		41	1	42
LIBRARIES	5,706.00	2.581	26,120		26,120	630	26,750
E911 IMPLEMENT	299.00	0.135	1,369		1,369	33	1,402
HEARING EXAMIN	7.00	0.003	32		32	1	33
PKS & REC 155	5,122.00	2.316	23,447		23,447	566	24,013
COMM DEVT ADM	1,197.00	0.541	5,479		5,479	132	5,611
PLANNING 155	309.00	0.140	1,414		1,414	34	1,448
DEVT REVIEW	2,060.00	0.932	9,430		9,430	228	9,658
REZONE & DRI'S	441.00	0.199	2,019		2,019	49	2,068
ENV SCIENCES	1,100.00	0.497	5,035		5,035	121	5,156
PERMIT ISSUANC	3,642.00	1.647	16,672		16,672	402	17,074
BUILDING INSP	8,063.00	3.647	36,910		36,910	890	37,800
CODE ENFORCE	3,590.00	1.624	16,434		16,434	396	16,830
PLANS REVIEW	2,542.00	1.150	11,636		11,636	281	11,917
ADM FEE COLLEC	187.00	0.085	856		856	21	877
ZONING REVIEW	1,048.00	0.474	4,797		4,797	116	4,913
VCB	349.00	0.158	1,598		1,598	39	1,637
SPORTS AUTHOR	16.00	0.007	73		73	2	75
TRANS ADMIN	6.00	0.003	27		27	1	28
LANDSCAPE	107.00	0.048	490		490	12	502
ROADWAY/PIPE	669.00	0.303	3,062		3,062	74	3,136
BRIDGE OPS	107.00	0.048	490		490	12	502
TRAF OPS/SIGNA	79.00	0.036	362		362	9	371
TRAF SIGN/MARK	94.00	0.043	430		430	10	440
TRAFFIC ENGIN	55.00	0.025	252		252	6	258
ENGINEER/PLAN	1.00	0.000	5		5		5
ENG/CONSTR	3.00	0.001	14		14		14
ENG/DESIGN	1.00	0.000	5		5		5
HAZ MAT FD 182	40.00	0.018	183		183	4	187
SCHOOL IMP FEE	829.00	0.375	3,795		3,795	92	3,887
COM PRK IMP FE	934.00	0.422	4,276		4,276	103	4,379
REG PRK IMP FE	476.00	0.215	2,179		2,179	53	2,232
ROADS IMP FEE	853.00	0.386	3,905		3,905	94	3,999
EMS IMPACT FEE	456.00	0.206	2,087		2,087	50	2,137
FUNDS 201-299	207.00	0.094	948		948	23	971
FUNDS 301-399	715.00	0.323	3,273		3,273	79	3,352
SOLID WASTE	10,170.00	4.599	46,555		46,555	1,123	47,678
AIRPORT & PORT	7,495.00	3.390	34,310		34,310	828	35,138
TOLL FACILITY	5,511.00	2.492	25,228		25,228	609	25,837
TRANSIT	5,752.00	2.601	26,331		26,331	635	26,966
UTILITIES	8,007.00	3.621	36,653		36,653	884	37,537
DATA PROCESS	17.00	0.008	78		78	2	80
GOVT COMMUNICA	235.00	0.106	1,076		1,076	26	1,102
DENTAL	713.00	0.322	3,264		3,264	79	3,343
GROUP MEDICAL	713.00	0.322	3,264		3,264	79	3,343
GEN LIABILITY	163.00	0.074	746		746	18	764

CLERK FINANCE
 Detail Allocation of
 REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FLEET MGMT	158.00	0.071	723		723	17	740
FMB - IMP FEE	37.00	0.017	169		169	4	173
BONITA IMP FEE	396.00	0.179	1,813		1,813	44	1,857
BON ROAD IMP F	26.00	0.012	119		119	3	122
LAW ENF TRUST	41.00	0.019	188		188	5	193
FUND 190	426.00	0.193	1,950		1,950	47	1,997
FUND 661	40.00	0.018	183		183	4	187
ALL OTHERS	5,359.00	2.424	24,532		24,532	592	25,124
Total:	221,113.00	100.000	1,012,182		1,012,182	24,390	1,036,572
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Allocation Basis: REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	6.00	0.186	1,691		1,691		1,691
PUB RESOURCES	14.95	0.463	4,214		4,214		4,214
BUDGET SVCS	12.40	0.384	3,495		3,495		3,495
PUB WKS ADMIN	8.35	0.259	2,353		2,353		2,353
CLK INT AUDIT	9.00	0.279	2,537		2,537		2,537
CLERK INFO SYS	51.00	1.579	14,375		14,375		14,375
CLERK HUM RES	6.00	0.186	1,691		1,691		1,691
CLERK FINANCE	48.00	1.486	13,529		13,529		13,529
CTY ATTORNEY	33.00	1.022	9,301		9,301	235	9,536
PURCHASING	10.00	0.310	2,819		2,819	71	2,890
HUMAN RESOURCE	15.15	0.469	4,270		4,270	108	4,378
MAINT/REP SVCS	135.00	4.180	38,050		38,050	963	39,013
CONTRACTS ADM	6.00	0.186	1,691		1,691	43	1,734
COUNTY MANAGER	8.40	0.260	2,368		2,368	60	2,428
COMMISSIONERS	10.00	0.310	2,819		2,819	71	2,890
CLERK ADMIN	6.00	0.186	1,691		1,691	43	1,734
CDBG	7.50	0.232	2,114		2,114	54	2,168
EQUAL EMP OPP	5.36	0.166	1,511		1,511	38	1,549
VETERAN'S SVCS	4.00	0.124	1,127		1,127	29	1,156
CLK MICROG	4.00	0.124	1,127		1,127	29	1,156
CLK CIVIL CRT	53.00	1.641	14,938		14,938	378	15,316
CLK PROBATE	8.00	0.248	2,255		2,255	57	2,312
CLK RECORDING	42.00	1.300	11,838		11,838	300	12,138
CLK DEL TAX	7.00	0.217	1,973		1,973	50	2,023
CLK FELONY	28.00	0.867	7,892		7,892	200	8,092
CLK JURY	2.00	0.062	564		564	14	578
CLK JUVENILE	12.00	0.372	3,382		3,382	86	3,468
CLK CIVIL TRAF	18.00	0.557	5,073		5,073	128	5,201
CLK CRIM TRAF	44.00	1.362	12,402		12,402	314	12,716
CLK CAPE CORAL	7.00	0.217	1,973		1,973	50	2,023
CLK SUPPORT	6.00	0.186	1,691		1,691	43	1,734
CLK APPEALS	2.00	0.062	564		564	14	578
CLK COURT OPNS	13.00	0.402	3,664		3,664	93	3,757
HUMAN SERVICES	40.00	1.238	11,274		11,274	285	11,559
INT SVS FISCAL	14.00	0.433	3,946		3,946	100	4,046
COUNTY LANDS	13.00	0.402	3,664		3,664	93	3,757
EMER MGMT OPS	7.75	0.240	2,184		2,184	55	2,239
EMER RESPONSE	331.30	10.257	93,379		93,379	2,364	95,743
EMER DISPATCH	33.10	1.025	9,329		9,329	236	9,565
PS LOGISTICS	10.20	0.316	2,875		2,875	73	2,948
PS INFO RESOUR	4.20	0.130	1,184		1,184	30	1,214
PKS/REC GEN'L	119.22	3.691	33,603		33,603	851	34,454
ECONOMIC DEVT	16.00	0.495	4,510		4,510	114	4,624
ANIMAL CONTROL	43.00	1.331	12,120		12,120	307	12,427
SMART GROWTH	1.40	0.043	395		395	10	405
NAT RES MGMT	43.65	1.351	12,303		12,303	311	12,614

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONST & DESIGN	11.00	0.341	3,100		3,100	78	3,178
MSTBU SVCS	3.05	0.094	860		860	22	882
HICKEY CREEK	1.00	0.031	282		282	7	289
PLANNING 138	2.80	0.087	789		789	20	809
FUND 139 OTHER	7.50	0.232	2,114		2,114	54	2,168
CANAL MAINT	24.00	0.743	6,765		6,765	171	6,936
SUR WTR MGMT	13.35	0.413	3,763		3,763	95	3,858
LIBRARIES	282.00	8.731	79,483		79,483	2,012	81,495
E911 IMPLEMENT	6.25	0.194	1,762		1,762	45	1,807
HEARING EXAMIN	5.00	0.155	1,409		1,409	36	1,445
PKS & REC 155	147.78	4.575	41,653		41,653	1,054	42,707
COMM DEVT ADM	20.65	0.639	5,820		5,820	147	5,967
PLANNING 155	12.20	0.378	3,439		3,439	87	3,526
DEVT REVIEW	22.00	0.681	6,201		6,201	157	6,358
REZONE & DRI'S	18.30	0.567	5,158		5,158	131	5,289
ENV SCIENCES	16.00	0.495	4,510		4,510	114	4,624
PERMIT ISSUANC	38.90	1.204	10,964		10,964	278	11,242
BUILDING INSP	86.10	2.666	24,268		24,268	614	24,882
CODE ENFORCE	38.35	1.187	10,809		10,809	274	11,083
PLANS REVIEW	27.15	0.841	7,652		7,652	194	7,846
ADM FEE COLLEC	2.00	0.062	564		564	14	578
ZONING REVIEW	11.20	0.347	3,157		3,157	80	3,237
VCB	24.00	0.743	6,765		6,765	171	6,936
SPORTS AUTHOR	3.00	0.093	846		846	21	867
TRANS ADMIN	10.00	0.310	2,819		2,819	71	2,890
LANDSCAPE	18.00	0.557	5,073		5,073	128	5,201
ROADWAY/PIPE	112.00	3.467	31,568		31,568	799	32,367
BRIDGE OPS	18.00	0.557	5,073		5,073	128	5,201
TRAF OPS/SIGNA	26.00	0.805	7,328		7,328	186	7,514
TRAF SIGN/MARK	31.00	0.960	8,738		8,738	221	8,959
TRAFFIC ENGIN	18.00	0.557	5,073		5,073	128	5,201
ENGINEER/PLAN	9.00	0.279	2,537		2,537	64	2,601
ENG/CONSTR	20.50	0.635	5,778		5,778	146	5,924
ENG/DESIGN	15.00	0.464	4,228		4,228	107	4,335
GIS	4.00	0.124	1,127		1,127	29	1,156
HAZ MAT FD 182	4.25	0.132	1,198		1,198	30	1,228
CONSER PKS/REC	10.00	0.310	2,819		2,819	71	2,890
CONSER CTY LAN	1.00	0.031	282		282	7	289
SOLID WASTE	71.00	2.198	20,012		20,012	507	20,519
TOLL FACILITY	124.00	3.839	34,950		34,950	885	35,835
TRANSIT	254.00	7.864	71,591		71,591	1,812	73,403
UTILITIES	290.50	8.994	81,879		81,879	2,073	83,952
DATA PROCESS	1.00	0.031	282		282	7	289
GOVT COMMUNICA	3.95	0.122	1,113		1,113	28	1,141
DENTAL	0.55	0.017	155		155	4	159
GROUP MEDICAL	7.00	0.217	1,973		1,973	50	2,023

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GEN LIABILITY	5.74	0.178	1,618		1,618	41	1,659
FLEET MGMT	33.00	1.022	9,297		9,297	240	9,537
Total:	3,230.00	100.000	910,392		910,392	21,938	932,330
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Allocation Basis: FULL TIME EMPLOYEES PER DEPARTMENT

Source: POSITION CONTROL MASTER LIST - BUDGET OFFICE

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
CLERK MINUTES	1,691				1,691
PUB RESOURCES	11,589	3,072	3,767	536	4,214
NON-DEPART'L	18,124	6,598	10,826	700	
BUDGET SVCS	3,495				3,495
PUB WKS ADMIN	5,246	1,458	1,375	60	2,353
CLK INT AUDIT	2,537				2,537
CLERK INFO SYS	14,375				14,375
CLERK HUM RES	1,792	101			1,691
CLERK FINANCE	13,664	135			13,529
CTY ATTORNEY	21,554	4,640	5,343	2,035	9,536
PURCHASING	6,556	1,684	1,522	460	2,890
HUMAN RESOURCE	13,780	5,441	3,877	84	4,378
MAINT/REP SVCS	168,845	43,723	83,530	2,579	39,013
CONTRACTS ADM	4,696	1,493	1,408	61	1,734
COUNTY MANAGER	14,007	6,432	4,641	506	2,428
COMMISSIONERS	29,244	11,300	11,904	3,150	2,890
CLERK ADMIN	1,059,927	612,749	22,924	422,520	1,734
CDBG	12,565	7,004	2,882	511	2,168
EQUAL EMP OPP	1,549				1,549
VETERAN'S SVCS	1,156				1,156
TAX COLLECTOR	3,226	1,447	1,774	5	
CLK MICROG	1,226	28		42	1,156
CLK CIVIL CRT	74,268	48,393	6,921	3,638	15,316
CLK PROBATE	9,897	7,250	335		2,312
CLK RECORDING	12,204	66			12,138
CLK DEL TAX	2,028	5			2,023
CLK FELONY	22,306	11,134	1,143	1,937	8,092
CLK JURY	1,505	775	152		578
CLK JUVENILE	6,740	2,741	531		3,468
CLK CIVIL TRAF	45,647	32,622	4,186	3,638	5,201
CLK CRIM TRAF	84,424	54,144	1,339	16,225	12,716
CLK CAPE CORAL	2,023				2,023
CLK DEPOSITORY	5,396	3,805	429	1,162	
CLK SUPPORT	1,734				1,734
CLK APPEALS	578				578
CLK COURT OPNS	108,056	1,327	518	102,454	3,757
FUNDS 2 - 673	1,401,074	943,088	457,986		
PROP APPRAISER	847	555	278	14	
ELECTIONS	2,155	1,066	1,080	9	
SHERIFF	20,716	6,503	13,571	642	
CT SVCS-GEN FD	56,925	33,044	20,253	3,628	
PUB DEFENDER	1,773	611	1,162		
STATE ATTORNEY	4,951	1,607	3,316	28	
MED EXAMINER	9,996	3,370	4,900	1,726	
HUMAN SERVICES	68,123	24,603	30,142	1,819	11,559
STATE HEALTH	1,854	655	1,181	18	
INT SVS FISCAL	7,005	1,490	1,408	61	4,046
COUNTY LANDS	7,117	1,672	1,585	103	3,757

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
EMER MGMT OPS	19,613	6,930	9,993	451	2,239
EMER RESPONSE	113,117	6,930	9,993	451	95,743
EMER DISPATCH	26,939	6,930	9,993	451	9,565
PS LOGISTICS	20,322	6,930	9,993	451	2,948
PS INFO RESOUR	18,588	6,930	9,993	451	1,214
PKS/REC GEN'L	142,856	37,735	45,450	25,217	34,454
ECONOMIC DEVT	10,588	2,507	3,448	9	4,624
ANIMAL CONTROL	56,969	17,320	12,314	14,908	12,427
SMART GROWTH	2,033	1,112	511	5	405
NAT RES MGMT	39,278	11,253	11,632	3,779	12,614
CONST & DESIGN	5,822	1,387	1,257		3,178
FIRE IMPACT FE	26,160	19,716	1,231	5,213	
MSTBU SVCS	80,340	67,056	8,248	4,154	882
SA DISTRICTS	31,761	25,462	3,322	2,977	
HICKEY CREEK	3,703	2,972	442		289
PLANNING 138	31,492	23,803	5,652	1,228	809
FUND 139 OTHER	12,565	7,004	2,882	511	2,168
CANAL MAINT	16,009	5,379	3,619	75	6,936
SUR WTR MGMT	8,903	2,994	2,009	42	3,858
LIBRARIES	310,732	88,776	113,711	26,750	81,495
E911 IMPLEMENT	14,972	8,852	2,911	1,402	1,807
HEARING EXAMIN	4,912	1,672	1,762	33	1,445
PKS & REC 155	193,793	50,054	77,019	24,013	42,707
COMM DEVT ADM	20,590	6,246	2,766	5,611	5,967
PLANNING 155	10,957	3,445	2,538	1,448	3,526
DEVT REVIEW	26,770	8,272	2,482	9,658	6,358
REZONE & DRI'S	12,799	3,573	1,869	2,068	5,289
ENV SCIENCES	16,384	5,139	1,465	5,156	4,624
PERMIT ISSUANC	47,341	14,630	4,395	17,074	11,242
BUILDING INSP	104,776	32,381	9,713	37,800	24,882
CODE ENFORCE	46,667	14,422	4,332	16,830	11,083
PLANS REVIEW	33,043	10,211	3,069	11,917	7,846
ADM FBE COLLEC	2,427	751	221	877	578
ZONING REVIEW	13,625	4,212	1,263	4,913	3,237
VCB	38,340	16,828	12,939	1,637	6,936
SPORTS AUTHOR	6,399	2,268	3,189	75	867
TRANS ADMIN	7,631	4,681	32	28	2,890
LANDSCAPE	13,289	3,033	4,553	502	5,201
ROADWAY/PIPE	82,716	18,871	28,342	3,136	32,367
BRIDGE OPS	13,289	3,033	4,553	502	5,201
TRAF OPS/SIGNA	24,680	6,154	10,641	371	7,514
TRAF SIGN/MARK	29,429	7,337	12,693	440	8,959
TRAFFIC ENGIN	17,091	4,262	7,370	258	5,201
ENGINEER/PLAN	4,867	1,251	1,010	5	2,601
ENG/CONSTR	11,087	2,850	2,299	14	5,924
ENG/DESIGN	8,108	2,088	1,680	5	4,335
GIS	1,974	818			1,156
HAZ MAT FD 182	8,129	5,072	1,642	187	1,228

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
SCHOOL IMP FEE	13,298	7,819	1,592	3,887	
COM PRK IMP FE	27,127	20,929	1,819	4,379	
REG PRK IMP FE	7,290	3,454	1,604	2,232	
ROADS IMP FEE	30,837	20,883	5,955	3,999	
EMS IMPACT FEE	6,287	3,777	373	2,137	
FUNDS 201-299	11,702	10,554	177	971	
CONSER PKS/REC	2,890				2,890
CONSER CTY LAN	289				289
FUNDS 301-399	67,446	38,050	26,044	3,352	
SOLID WASTE	185,375	75,207	41,971	47,678	20,519
AIRPORT & PORT	235,684	105,876	94,670	35,138	
TOLL FACILITY	134,856	57,326	15,858	25,837	35,835
TRANSIT	182,664	46,337	35,958	26,966	73,403
UTILITIES	542,327	198,179	222,659	37,537	83,952
DATA PROCESS	22,600	12,480	9,751	80	289
GOVT COMMUNICA	10,288	5,904	2,141	1,102	1,141
DENTAL	12,542	8,446	594	3,343	159
GROUP MEDICAL	14,406	8,446	594	3,343	2,023
GEN LIABILITY	11,840	7,068	2,349	764	1,659
FLEET MGMT	105,427	38,187	56,963	740	9,537
FMB - IMP FEE	4,145	3,946	26	173	
BONITA IMP FEE	7,947	5,844	246	1,857	
BON ROAD IMP F	1,026	462	442	122	
LAW ENF TRUST	4,323	4,074	56	193	
FUND 190	4,464	2,353	114	1,997	
FUND 632	3,162	3,092	70		
FUND 661	1,570	1,036	347	187	
OTHER FUNDS	304	304			
FIXED ASSETS	22,770	22,770			
ALL OTHERS	59,219	28,065	6,030	25,124	

Reimbursement:

Total:	6,898,166	3,220,231	1,709,033	1,036,572	932,330
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FISCAL 2007
COUNTY ATTORNEY
NATURE AND EXTENT OF SERVICES

The County Attorney is responsible for providing legal advice to the Board of Commissioners and to all County departments. Responsibilities include preparing ordinances; representing the government in local, state and Federal courts; reviewing contracts; and advising and consulting on administrative matters.

Expenditures associated with Legal Counsel have been allocated based on the percentage of staff time devoted to user departments excluding port. Costs associated with impact fees have been directly assigned.

Expenditures have been adjusted by \$167,217 to account for revenues directly billed services including the Port Authority.

CTY ATTORNEY

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	4,002,283			4,002,283
Deductions:				
ADVERTISING	-95			
DISCHARGES	-343,058			
GLADES POWER PARK	-50,389			
Total Deductions:	-393,542			-393,542
Allocated Additions:				
BLDG USE ALLO	18,381		18,381	
EQUIP USE ALLO	12,104		12,104	
PUB RESOURCES	9,436	493	9,929	
NON-DEPART'L	6,801	144	6,945	
BUDGET SVCS	6,226	251	6,477	
CLERK FINANCE	21,034	520	21,554	
PURCHASING		8,890	8,890	
HUMAN RESOURCE		13,217	13,217	
MAINT/REP SVCS		98,718	98,718	
CONTRACTS ADM		1,546	1,546	
Total Allocated Additions:	73,982	123,779	197,761	197,761
Total to be Allocated:	3,682,723	123,779		3,806,502
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CTY ATTORNEY

Schedule of Costs to be
Allocated by Function

	Total	G & A	LEGAL COUNSEL	IMPACT FEE SUPPORT
Expenses:				
SALARIES & WAGES	2,391,495		2,356,323	35,172
FRINGE BENEFITS	783,946		772,416	11,530
DATA PROCESS/NETWORK	179,225		179,225	
LEGAL SERVICES	168,669		165,752	2,917
TRAVEL	22,537		22,537	
TELEPHONE	27,575		27,575	
FREIGHT & POSTAGE	3,388		3,388	
EQUIPMENT RENTAL	14,615		14,615	
SELF INSURANCE	11,706		11,706	
PRINTING & BINDING	10,303		10,303	
SUPPLIES	29,620		29,620	
REFERENCE MATERIALS	71,839		71,839	
MEMBERSHIPS	9,530		9,530	
REVENUES	-34,588		-34,588	
SALARY & BENEFITS	-167,217		-167,217	
ADVERTISING	95	95		
DISCHARGES	343,058	343,058		
MISC FURNITURE	13,281		13,281	
INTERNAL REPAIRS	11,633		11,633	
COURT REPORTER FEES	8,967		8,967	
SERVICE PROCESS FEES	2,232		2,232	
OTHER CHARGES	1,992		1,992	
WITNESS FEES	15,804		15,804	
GLADES POWER PARK	50,389	50,389		
MINOR EQUIPMENT	17,780		17,780	
TRAINING & SEMINARS	8,108		8,108	
CONTRACTED SERVICES	4,584		4,584	
FEES	1,717		1,717	
Departmental				
Expenditures:	4,002,283	393,542	3,559,122	49,619
Deductions:	-393,542	-393,542		
Functional Cost:	3,608,741		3,559,122	49,619
Additions 1st				
Others:	73,982	73,982	72,965	1,017
Reallocate Admin:		-73,982		
1st Allocation:	3,682,723		3,632,087	50,636

Additions 2nd				
Others:	123,779	123,779	122,082	1,697
Reallocate Admin:		-123,779		
2nd Allocation:	123,779		122,082	1,697

Total Allocated:	3,806,502		3,754,169	52,333
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CTY ATTORNEY

Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	3.00	0.188	6,810		6,810		6,810
BUDGET SVCS	7.00	0.438	15,890		15,890		15,890
PURCHASING	6.00	0.375	13,620		13,620	461	14,081
HUMAN RESOURCE	60.00	3.750	136,203		136,203	4,607	140,810
MAINT/REP SVCS	15.00	0.938	34,051		34,051	1,152	35,203
CONTRACTS ADM	11.00	0.688	24,971		24,971	845	25,816
COUNTY MANAGER	13.00	0.813	29,511		29,511	998	30,509
COMMISSIONERS	204.00	12.750	463,091		463,091	15,663	478,754
CLERK ADMIN	20.00	1.250	45,401		45,401	1,536	46,937
EQUAL EMP OPP	2.00	0.125	4,540		4,540	154	4,694
TAX COLLECTOR	3.00	0.188	6,810		6,810	230	7,040
PROP APPRAISER	2.00	0.125	4,540		4,540	154	4,694
SHERIFF	3.00	0.188	6,810		6,810	230	7,040
CT SVCS-GEN FD	2.00	0.125	4,540		4,540	154	4,694
STATE ATTORNEY	2.00	0.125	4,540		4,540	154	4,694
MED EXAMINER	1.00	0.063	2,270		2,270	77	2,347
HUMAN SERVICES	15.00	0.938	34,051		34,051	1,152	35,203
STATE HEALTH	2.00	0.125	4,540		4,540	154	4,694
COUNTY LANDS	75.00	4.688	170,254		170,254	5,758	176,012
EMER MGMT OPS	4.00	0.250	9,080		9,080	307	9,387
EMER RESPONSE	14.00	0.875	31,781		31,781	1,075	32,856
EMER DISPATCH	1.00	0.063	2,270		2,270	77	2,347
PKS/REC GEN'L	24.00	1.500	54,481		54,481	1,843	56,324
ECONOMIC DEVT	1.00	0.063	2,270		2,270	77	2,347
ANIMAL CONTROL	16.00	1.000	36,321		36,321	1,228	37,549
SMART GROWTH	3.00	0.188	6,810		6,810	230	7,040
NAT RES MGMT	49.00	3.063	111,233		111,233	3,762	114,995
CONST & DESIGN	7.00	0.438	15,890		15,890	537	16,427
FIRE IMPACT FE	2.00	0.125	4,540		4,540	154	4,694
MSTBU SVCS	14.00	0.875	31,781		31,781	1,075	32,856
COMM RED AGEN	1.00	0.063	2,270		2,270	77	2,347
PLANNING 138	25.50	1.594	57,886		57,886	1,958	59,844
LIBRARIES	10.00	0.625	22,701		22,701	768	23,469
E911 IMPLEMENT	1.00	0.063	2,270		2,270	77	2,347
HEARING EXAMIN	78.00	4.875	177,064		177,064	5,989	183,053
PKS & REC 155	24.00	1.500	54,481		54,481	1,843	56,324
COMM DEVT ADM	59.00	3.688	133,933		133,933	4,530	138,463
PLANNING 155	25.50	1.594	57,886		57,886	1,958	59,844
DEVT REVIEW	68.00	4.250	154,364		154,364	5,221	159,585
REZONE & DRI'S	136.00	8.500	308,727		308,727	10,442	319,169
ENV SCIENCES	13.00	0.813	29,511		29,511	998	30,509
PERMIT ISSUANC	3.33	0.208	7,559		7,559	256	7,815
BUILDING INSP	3.34	0.209	7,582		7,582	256	7,838
CODE ENFORCE	90.00	5.625	204,305		204,305	6,910	211,215
PLANS REVIEW	3.33	0.208	7,559		7,559	256	7,815
VCB	8.00	0.500	18,160		18,160	614	18,774

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SPORTS AUTHOR	4.00	0.250	9,080		9,080	307	9,387
TRANS ADMIN	26.00	1.625	59,021		59,021	1,996	61,017
ROADWAY/PIPE	38.00	2.375	86,262		86,262	2,918	89,180
TRAF OPS/SIGNA	8.00	0.500	18,160		18,160	614	18,774
ENG/CONSTR	88.00	5.500	199,765		199,765	6,756	206,521
SCHOOL IMP FEE	13.00	0.813	29,511		29,511	998	30,509
COM PRK IMP FE	7.00	0.438	15,890		15,890	537	16,427
ROADS IMP FEE	8.00	0.500	18,160		18,160	614	18,774
BMS IMPACT FEE	1.00	0.063	2,270		2,270	77	2,347
SOLID WASTE	23.00	1.438	52,211		52,211	1,766	53,977
TOLL FACILITY	6.00	0.375	13,620		13,620	461	14,081
TRANSIT	11.00	0.688	24,971		24,971	845	25,816
UTILITIES	64.00	4.000	145,283		145,283	4,914	150,197
DATA PROCESS	1.00	0.063	2,270		2,270	77	2,347
GEN LIABILITY	12.00	0.750	27,241		27,241	921	28,162
FLEET MGMT	4.00	0.250	9,080		9,080	307	9,387
CONTRACTS CHG	156.00	9.750	354,134		354,134	11,977	366,111
Total:	1,600.00	100.000	3,632,087		3,632,087	122,082	3,754,169
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Allocation Basis: PERCENTAGE OF TIME SPENT EXCLUDING PORT

Source: ATTORNEY'S TIME SHEETS (16 ATTORNEY'S)

CTY ATTORNEY
 Detail Allocation of
 IMPACT FEE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	2,110.00	5.540	2,805		2,805	94	2,899
SCHOOL IMP FEE	18,198.00	47.778	24,193		24,193	813	25,006
COM PRK IMP FE	3,430.50	9.007	4,561		4,561	153	4,714
REG PRK IMP FE	3,430.50	9.007	4,561		4,561	153	4,714
ROADS IMP FEE	9,488.00	24.910	12,613		12,613	424	13,037
EMS IMPACT FEE	1,432.00	3.760	1,903		1,903	60	1,963
Total:	38,089.00	100.000	50,636		50,636	1,697	52,333
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Allocation Basis: DOLLAR AMOUNT OF CHARGES FOR IMPACT FEES

Source: COUNTY ATTORNEY - SCHEDULE OF CHARGES

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL	IMPACT FEE SUPPORT
PUB RESOURCES	6,810	6,810	
BUDGET SVCS	15,890	15,890	
PURCHASING	14,081	14,081	
HUMAN RESOURCE	140,810	140,810	
MAINT/REP SVCS	35,203	35,203	
CONTRACTS ADM	25,816	25,816	
COUNTY MANAGER	30,509	30,509	
COMMISSIONERS	478,754	478,754	
CLERK ADMIN	46,937	46,937	
EQUAL EMP OPP	4,694	4,694	
TAX COLLECTOR	7,040	7,040	
PROP APPRAISER	4,694	4,694	
SHERIFF	7,040	7,040	
CT SVCS-GEN FD	4,694	4,694	
STATE ATTORNEY	4,694	4,694	
MED EXAMINER	2,347	2,347	
HUMAN SERVICES	35,203	35,203	
STATE HEALTH	4,694	4,694	
COUNTY LANDS	176,012	176,012	
EMER MGMT OPS	9,387	9,387	
EMER RESPONSE	32,856	32,856	
EMER DISPATCH	2,347	2,347	
PKS/REC GEN'L	56,324	56,324	
ECONOMIC DEVT	2,347	2,347	
ANIMAL CONTROL	37,549	37,549	
SMART GROWTH	7,040	7,040	
NAT RES MGMT	114,995	114,995	
CONST & DESIGN	16,427	16,427	
FIRE IMPACT FE	7,593	4,694	2,899
MSTBU SVCS	32,856	32,856	
COMM RED AGEN	2,347	2,347	
PLANNING 138	59,844	59,844	
LIBRARIES	23,469	23,469	
E911 IMPLEMENT	2,347	2,347	
HEARING EXAMIN	183,053	183,053	
PKS & REC 155	56,324	56,324	
COMM DEVT ADM	138,463	138,463	
PLANNING 155	59,844	59,844	
DEVT REVIEW	159,585	159,585	
REZONE & DRI'S	319,169	319,169	
ENV SCIENCES	30,509	30,509	
PERMIT ISSUANC	7,815	7,815	
BUILDING INSP	7,838	7,838	
CODE ENFORCE	211,215	211,215	
PLANS REVIEW	7,815	7,815	
VCB	18,774	18,774	
SPORTS AUTHOR	9,387	9,387	
TRANS ADMIN	61,017	61,017	

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL	IMPACT FEE SUPPORT
ROADWAY/PIPE	89,180	89,180	
TRAF OPS/SIGNA	18,774	18,774	
ENG/CONSTR	206,521	206,521	
SCHOOL IMP FEE	55,515	30,509	25,006
COM PRK IMP FE	21,141	16,427	4,714
REG PRK IMP FE	4,714		4,714
ROADS IMP FEE	31,811	18,774	13,037
EMS IMPACT FEE	4,310	2,347	1,963
SOLID WASTE	53,977	53,977	
TOLL FACILITY	14,081	14,081	
TRANSIT	25,816	25,816	
UTILITIES	150,197	150,197	
DATA PROCESS	2,347	2,347	
GEN LIABILITY	28,162	28,162	
FLEET MGMT	9,387	9,387	
CONTRACTS CHG	366,111	366,111	
Reimbursement:			
Total:	3,806,502	3,754,169	52,333
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FISCAL 2007
PURCHASING SERVICES
NATURE AND EXTENT OF SERVICES

The Purchasing department is responsible for the administration of a central purchasing system for all items and services purchased by the County. Procurement includes all purchasing activities which applies to all departments under the Board of County Commissioners as well as some agencies. Services provided include processing requisitions and purchase orders, preparing bid requests and administering all bidding procedures for goods and services. A salary and wage analysis was performed to functionalize and distribute expenditures within this cost center. Central procurement costs have been allocated departmentally on the number of centralized purchase orders processed. Costs associated with formal bids and request for proposals have been allocated departmentally on the number of projects processed. The credit card program was established in 1999 to assist with small purchases. Costs associated with this function are allocated departmentally on the number of cards.

PURCHASING
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	815,921			815,921
Deductions:				
ADVERTISING	-625			
Total Deductions:	-625			-625
Allocated Additions:				
EQUIP USE ALLO	2,447		2,447	
PUB RESOURCES	488	26	514	
NON-DEPART'L	530	11	541	
BUDGET SVCS	3,113	125	3,238	
CLK INT AUDIT	4,971	1,444	6,415	
CLERK FINANCE	6,398	158	6,556	
CTY ATTORNEY	13,620	461	14,081	
PURCHASING		3,701	3,701	
HUMAN RESOURCE		3,377	3,377	
MAINT/REP SVCS		354	354	
Total Allocated Additions:	31,567	9,657	41,224	41,224
Total to be Allocated:	846,863	9,657		856,520
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PURCHASING
Schedule of Costs to be
Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
Expenses:					
SALARIES & WAGES	459,567		59,744	174,635	225,188
FRINGE BENEFITS	174,406		22,673	66,274	85,459
DATA PROCESS/NETWORK	71,145		9,249	27,035	34,861
CONTRACTED SERVICES	6,535		850	2,483	3,202
TRAVEL	11,082		1,441	4,211	5,430
TELEPHONE	10,326		1,342	3,924	5,060
POSTAGE AND FREIGHT	13,391		1,740	5,089	6,562
RENTALS	16,786		2,182	6,379	8,225
SELF INSURANCE	2,706		352	1,028	1,326
HENDRY ST BLDG	29,157		3,790	11,080	14,287
PRINTING	167		22	63	82
SUPPLIES	6,165		801	2,343	3,021
MINOR PURCHASES	2,527		329	960	1,238
REFERENCE MATERIALS	89		11	34	44
MEMBERSHIPS	1,935		252	735	948
OTHER CHARGES	2,468		321	938	1,209
EQUIPMENT MAINT	2,553		332	970	1,251
REVENUES	-11,270		-1,465	-4,283	-5,522
ADVERTISING	625	625			
TRAINING & SEMINARS	2,625		341	998	1,286
PROMOTIONAL FEES	12,936		1,681	4,916	6,339
Departmental Expenditures:	815,921	625	105,988	309,812	399,496
Deductions:	-625	-625			
Functional Cost:	815,296		105,988	309,812	399,496
Additions 1st					
Others:	31,567	31,567	4,104	11,995	15,468
Reallocate Admin:		-31,567			
1st Allocation:	846,863		110,092	321,807	414,964
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Additions 2nd					
Others:	9,657	9,657	1,259	3,667	4,731
Reallocate Admin:		-9,657			
2nd Allocation:	9,657		1,259	3,667	4,731
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Total Allocated:	856,520		111,351	325,474	419,695
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PURCHASING

Detail Allocation of
CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	4.00	0.803	884		884		884
BUDGET SVCS	6.00	1.205	1,326		1,326		1,326
PUB WKS ADMIN	2.00	0.402	442		442		442
CTY ATTORNEY	16.00	3.213	3,537		3,537		3,537
PURCHASING	7.00	1.406	1,547		1,547		1,547
HUMAN RESOURCE	8.00	1.606	1,769		1,769	22	1,791
MAINT/REP SVCS	29.00	5.823	6,411		6,411	79	6,490
CONTRACTS ADM	1.00	0.201	221		221	3	224
COUNTY MANAGER	14.00	2.811	3,095		3,095	38	3,133
COMMISSIONERS	5.00	1.004	1,105		1,105	14	1,119
VETERAN'S SVCS	3.00	0.602	663		663	8	671
HUMAN SERVICES	4.00	0.803	884		884	11	895
INT SVS FISCAL	14.00	2.811	3,095		3,095	38	3,133
COUNTY LANDS	13.00	2.610	2,874		2,874	35	2,909
EMER MGMT OPS	1.00	0.201	221		221	3	224
EMER RESPONSE	29.00	5.823	6,411		6,411	79	6,490
EMER DISPATCH	1.00	0.201	221		221	3	224
PS LOGISTICS	1.00	0.201	221		221	3	224
PS INFO RESOUR	1.00	0.201	221		221	3	224
PKS/REC GEN'L	72.50	14.558	16,027		16,027	197	16,224
ECONOMIC DEVT	4.00	0.803	884		884	11	895
ANIMAL CONTROL	8.00	1.606	1,769		1,769	22	1,791
NAT RES MGMT	9.00	1.807	1,990		1,990	24	2,014
CONST & DESIGN	10.00	2.008	2,211		2,211	27	2,238
CANAL MAINT	1.00	0.201	221		221	3	224
SUR WTR MGMT	1.00	0.201	221		221	3	224
LIBRARIES	34.00	6.827	7,516		7,516	92	7,608
E911 IMPLEMENT	1.00	0.201	221		221	3	224
HEARING EXAMIN	2.00	0.402	442		442	5	447
PKS & REC 155	72.50	14.558	16,027		16,027	197	16,224
COMM DEVT ADM	1.00	0.201	221		221	3	224
VCB	19.00	3.815	4,200		4,200	52	4,252
SPORTS AUTHOR	3.00	0.602	663		663	8	671
TRANS ADMIN	3.00	0.602	663		663	8	671
LANDSCAPE	2.00	0.402	442		442	5	447
ROADWAY/PIPE	8.00	1.606	1,769		1,769	22	1,791
BRIDGE OPS	2.00	0.402	442		442	5	447
TRAF SIGN/MARK	5.00	1.004	1,105		1,105	14	1,119
ENG/CONSTR	2.00	0.402	442		442	5	447
HAZ MAT FD 182	1.00	0.201	221		221	3	224
SOLID WASTE	6.00	1.205	1,326		1,326	16	1,342
TOLL FACILITY	13.00	2.610	2,874		2,874	35	2,909
TRANSIT	22.00	4.418	4,864		4,864	60	4,924
UTILITIES	33.00	6.627	7,295		7,295	89	7,384
GROUP MEDICAL	1.00	0.201	221		221	3	224
GEN LIABILITY	1.00	0.201	221		221	3	224

PURCHASING
 Detail Allocation of
 CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FLEET MGMT	2.00	0.402	446		446	5	451
Total:	498.00	100.000	110,092		110,092	1,259	111,351
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Allocation Basis: NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT

Source: CREDIT CARD LOG LISTING

PURCHASING

Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	116.00	1.249	4,020		4,020		4,020
BUDGET SVCS	8.00	0.086	277		277		277
PUB WKS ADMIN	10.00	0.108	347		347		347
CTY ATTORNEY	28.00	0.302	970		970		970
PURCHASING	20.00	0.215	693		693		693
HUMAN RESOURCE	28.00	0.302	970		970	11	981
MAINT/REP SVCS	726.00	7.819	25,162		25,162	293	25,455
CONTRACTS ADM	11.00	0.118	381		381	4	385
COUNTY MANAGER	12.00	0.129	416		416	5	421
COMMISSIONERS	13.00	0.140	451		451	5	456
CLERK ADMIN	1.00	0.011	35		35		35
CDBG	76.00	0.819	2,634		2,634	31	2,665
VETERAN'S SVCS	3.00	0.032	104		104	1	105
TAX COLLECTOR	3.00	0.032	104		104	1	105
PROP APPRAISER	1.00	0.011	35		35		35
ELECTIONS	4.00	0.043	139		139	2	141
SHERIFF	104.00	1.120	3,605		3,605	42	3,647
CT SVCS-GEN FD	520.00	5.600	18,023		18,023	210	18,233
PUB DEFENDER	33.00	0.355	1,144		1,144	13	1,157
STATE ATTORNEY	63.00	0.679	2,184		2,184	25	2,209
MED EXAMINER	53.00	0.571	1,837		1,837	21	1,858
HUMAN SERVICES	138.00	1.486	4,783		4,783	56	4,839
STATE HEALTH	9.00	0.097	312		312	4	316
INT SVS FISCAL	12.00	0.129	416		416	5	421
COUNTY LANDS	5.00	0.054	173		173	2	175
EMER MGMT OPS	92.00	0.991	3,189		3,189	37	3,226
EMER OPS PLAN	3.00	0.032	104		104	1	105
EMER RESPONSE	355.00	3.823	12,304		12,304	143	12,447
EMER DISPATCH	22.00	0.237	762		762	9	771
PS LOGISTICS	191.00	2.057	6,620		6,620	77	6,697
PS INFO RESOUR	49.00	0.528	1,698		1,698	20	1,718
PKS/REC GEN'L	589.00	6.344	20,414		20,414	237	20,651
ECONOMIC DEVT	16.00	0.172	555		555	6	561
ANIMAL CONTROL	83.00	0.894	2,877		2,877	33	2,910
SMART GROWTH	3.00	0.032	104		104	1	105
NAT RES MGMT	118.00	1.271	4,090		4,090	48	4,138
CONST & DESIGN	4.00	0.043	139		139	2	141
MSTBU SVCS	29.00	0.312	1,005		1,005	12	1,017
SA DISTRICTS	1.00	0.011	35		35		35
PLANNING 138	46.00	0.495	1,594		1,594	19	1,613
CANAL MAINT	43.00	0.463	1,490		1,490	17	1,507
LIBRARIES	440.00	4.739	15,250		15,250	177	15,427
E911 IMPLEMENT	50.00	0.539	1,733		1,733	20	1,753
HEARING EXAMIN	5.00	0.054	173		173	2	175
PKS & REC 155	589.00	6.344	20,414		20,414	237	20,651
COMM DEVT ADM	11.00	0.118	381		381	4	385

PURCHASING
 Detail Allocation of
 CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANNING 155	36.00	0.388	1,248		1,248	15	1,263
DEVT REVIEW	35.00	0.377	1,213		1,213	14	1,227
REZONE & DRI'S	25.00	0.269	866		866	10	876
ENV SCIENCES	28.00	0.302	970		970	11	981
PERMIT ISSUANC	32.00	0.345	1,109		1,109	13	1,122
BUILDING INSP	42.00	0.452	1,456		1,456	17	1,473
CODE ENFORCE	70.00	0.754	2,426		2,426	28	2,454
PLANS REVIEW	15.00	0.162	520		520	6	526
ZONING REVIEW	7.00	0.075	243		243	3	246
VCB	96.00	1.034	3,327		3,327	39	3,366
SPORTS AUTHOR	33.00	0.355	1,144		1,144	13	1,157
LANDSCAPE	80.00	0.862	2,773		2,773	32	2,805
ROADWAY/PIPE	222.00	2.391	7,694		7,694	89	7,783
BRIDGE OPS	56.00	0.603	1,941		1,941	23	1,964
TRAF OPS/SIGNA	99.00	1.066	3,431		3,431	40	3,471
TRAF SIGN/MARK	125.00	1.346	4,332		4,332	50	4,382
TRAFFIC ENGIN	43.00	0.463	1,490		1,490	17	1,507
ENGINEER/PLAN	49.00	0.528	1,698		1,698	20	1,718
ENG/CONSTR	24.00	0.258	832		832	10	842
ENG/DESIGN	9.00	0.097	312		312	4	316
HAZ MAT FD 182	14.00	0.151	485		485	6	491
FUNDS 301-399	410.00	4.416	14,210		14,210	165	14,375
SOLID WASTE	386.00	4.157	13,378		13,378	156	13,534
TOLL FACILITY	217.00	2.337	7,521		7,521	87	7,608
TRANSIT	250.00	2.693	8,665		8,665	101	8,766
UTILITIES	1,866.00	20.097	64,673		64,673	752	65,425
DATA PROCESS	71.00	0.765	2,461		2,461	29	2,490
GOVT COMMUNICA	35.00	0.377	1,213		1,213	14	1,227
DENTAL	2.00	0.022	69		69	1	70
GROUP MEDICAL	2.00	0.022	69		69	1	70
GEN LIABILITY	8.00	0.086	277		277	3	280
FLEET MGMT	162.00	1.745	5,615		5,615	65	5,680
Total:	9,285.00	100.000	321,807		321,807	3,667	325,474
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Allocation Basis: NUMBER OF CENTRALIZED PO'S PROCESSED

Source: PURCHASE ORDER REPORT

PURCHASING
Detail Allocation of
FORMAL BIDS/RFP'S

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	5.00	0.880	3,653		3,653		3,653
PUB WKS ADMIN	1.00	0.176	731		731		731
CTY ATTORNEY	6.00	1.056	4,383		4,383		4,383
PURCHASING	2.00	0.352	1,461		1,461		1,461
HUMAN RESOURCE	1.00	0.176	731		731	9	740
MAINT/REP SVCS	36.00	6.338	26,301		26,301	307	26,608
CONTRACTS ADM	2.00	0.352	1,461		1,461	17	1,478
COUNTY MANAGER	3.00	0.528	2,192		2,192	26	2,218
COMMISSIONERS	5.00	0.880	3,653		3,653	43	3,696
EQUAL EMP OPP	1.00	0.176	731		731	9	740
PUB DEFENDER	4.00	0.704	2,922		2,922	34	2,956
STATE ATTORNEY	5.00	0.880	3,653		3,653	43	3,696
MED EXAMINER	1.00	0.176	731		731	9	740
HUMAN SERVICES	20.00	3.521	14,611		14,611	171	14,782
INT SVS FISCAL	4.00	0.704	2,922		2,922	34	2,956
EMER MGMT OPS	27.25	4.798	19,908		19,908	233	20,141
EMER RESPONSE	27.25	4.798	19,908		19,908	233	20,141
PS LOGISTICS	1.00	0.176	731		731	9	740
PKS/REC GEN'L	22.00	3.873	16,073		16,073	188	16,261
ECONOMIC DEVT	5.00	0.880	3,653		3,653	43	3,696
ANIMAL CONTROL	33.00	5.810	24,109		24,109	282	24,391
NAT RES MGMT	10.50	1.849	7,671		7,671	90	7,761
CONST & DESIGN	1.50	0.264	1,096		1,096	13	1,109
MSTBU SVCS	1.00	0.176	731		731	9	740
LIBRARIES	46.00	8.099	33,606		33,606	393	33,999
HEARING EXAMIN	1.00	0.176	731		731	9	740
PKS & REC 155	22.00	3.873	16,073		16,073	188	16,261
COMM DEVT ADM	15.50	2.729	11,324		11,324	132	11,456
PLANNING 155	1.00	0.176	731		731	9	740
ENV SCIENCES	2.00	0.352	1,461		1,461	17	1,478
BUILDING INSP	1.00	0.176	731		731	9	740
CODE ENFORCE	5.50	0.968	4,018		4,018	47	4,065
VCB	5.00	0.880	3,653		3,653	43	3,696
TRANS ADMIN	45.00	7.923	32,876		32,876	384	33,260
TRAF OPS/SIGNA	3.00	0.528	2,192		2,192	26	2,218
TRAF SIGN/MARK	3.00	0.528	2,192		2,192	26	2,218
TRAFFIC ENGIN	3.00	0.528	2,192		2,192	26	2,218
ENG/CONSTR	1.00	0.176	731		731	9	740
GIS	1.00	0.176	731		731	9	740
SOLID WASTE	8.00	1.408	5,845		5,845	68	5,913
TOLL FACILITY	10.50	1.849	7,671		7,671	90	7,761
TRANSIT	15.00	2.641	10,959		10,959	128	11,087
UTILITIES	63.00	11.092	46,026		46,026	538	46,564
DATA PROCESS	49.00	8.627	35,798		35,798	419	36,217
FLEET MGMT	43.00	7.570	31,407		31,407	359	31,766
Total:	568.00	100.000	414,964		414,964	4,731	419,695
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Allocation Basis: NUMBER OF PROJECTS PROCESSED

PURCHASING

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
PUB RESOURCES	8,557	884	4,020	3,653
BUDGET SVCS	1,603	1,326	277	
PUB WKS ADMIN	1,520	442	347	731
CTY ATTORNEY	8,890	3,537	970	4,383
PURCHASING	3,701	1,547	693	1,461
HUMAN RESOURCE	3,512	1,791	981	740
MAINT/REP SVCS	58,553	6,490	25,455	26,608
CONTRACTS ADM	2,087	224	385	1,478
COUNTY MANAGER	5,772	3,133	421	2,218
COMMISSIONERS	5,271	1,119	456	3,696
CLERK ADMIN	35		35	
CDBG	2,665		2,665	
EQUAL EMP OPP	740			740
VETERAN'S SVCS	776	671	105	
TAX COLLECTOR	105		105	
PROP APPRAISER	35		35	
ELECTIONS	141		141	
SHERIFF	3,647		3,647	
CT SVCS-GEN FD	18,233		18,233	
PUB DEFENDER	4,113		1,157	2,956
STATE ATTORNEY	5,905		2,209	3,696
MED EXAMINER	2,598		1,858	740
HUMAN SERVICES	20,516	895	4,839	14,782
STATE HEALTH	316		316	
INT SVS FISCAL	6,510	3,133	421	2,956
COUNTY LANDS	3,084	2,909	175	
EMER MGMT OPS	23,591	224	3,226	20,141
EMER OPS PLAN	105		105	
EMER RESPONSE	39,078	6,490	12,447	20,141
EMER DISPATCH	995	224	771	
PS LOGISTICS	7,661	224	6,697	740
PS INFO RESOUR	1,942	224	1,718	
PKS/REC GEN'L	53,136	16,224	20,651	16,261
ECONOMIC DEVT	5,152	895	561	3,696
ANIMAL CONTROL	29,092	1,791	2,910	24,391
SMART GROWTH	105		105	
NAT RES MGMT	13,913	2,014	4,138	7,761
CONST & DESIGN	3,488	2,238	141	1,109
MSTBU SVCS	1,757		1,017	740
SA DISTRICTS	35		35	
PLANNING 138	1,613		1,613	
CANAL MAINT	1,731	224	1,507	
SUR WTR MGMT	224	224		
LIBRARIES	57,034	7,608	15,427	33,999
E911 IMPLEMENT	1,977	224	1,753	
HEARING EXAMIN	1,362	447	175	740
PKS & REC 155	53,136	16,224	20,651	16,261
COMM DEVT ADM	12,065	224	385	11,456

PURCHASING

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
PLANNING 155	2,003		1,263	740
DEVT REVIEW	1,227		1,227	
REZONE & DRI'S	876		876	
ENV SCIENCES	2,459		981	1,478
PERMIT ISSUANC	1,122		1,122	
BUILDING INSP	2,213		1,473	740
CODE ENFORCE	6,519		2,454	4,065
PLANS REVIEW	526		526	
ZONING REVIEW	246		246	
VCB	11,314	4,252	3,366	3,696
SPORTS AUTHOR	1,828	671	1,157	
TRANS ADMIN	33,931	671		33,260
LANDSCAPE	3,252	447	2,805	
ROADWAY/PIPE	9,574	1,791	7,783	
BRIDGE OPS	2,411	447	1,964	
TRAF OPS/SIGNA	5,689		3,471	2,218
TRAF SIGN/MARK	7,719	1,119	4,382	2,218
TRAFFIC ENGIN	3,725		1,507	2,218
ENGINEER/PLAN	1,718		1,718	
ENG/CONSTR	2,029	447	842	740
ENG/DESIGN	316		316	
GIS	740			740
HAZ MAT FD 182	715	224	491	
FUNDS 301-399	14,375		14,375	
SOLID WASTE	20,789	1,342	13,534	5,913
TOLL FACILITY	18,278	2,909	7,608	7,761
TRANSIT	24,777	4,924	8,766	11,087
UTILITIES	119,373	7,384	65,425	46,564
DATA PROCESS	38,707		2,490	36,217
GOVT COMMUNICA	1,227		1,227	
DENTAL	70		70	
GROUP MEDICAL	294	224	70	
GEN LIABILITY	504	224	280	
FLEET MGMT	37,897	451	5,680	31,766

Reimbursement:

Total:	856,520	111,351	325,474	419,695
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FISCAL 2007
HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

The Personnel Department of Lee County provides a variety of services to departments under the Board of County Commissioners and other elected officials. Activities of this department include recruitment of new employees for new and existing positions within the County, as well as review of all the positions for proper classification and pay. Other responsibilities include maintaining an on-going training program within the County, maintaining all personnel records, administering employee benefit programs, publication and awards program, and counseling employees as to rights and responsibilities. A salary and wage analysis was performed to allocated expenses to four areas. Costs associated with recruitment have been allocated departmentally on the number of applications processed. Benefits and employee service costs have been allocated based on the number of covered BCC full time employees, the Port Authority, Property Appraiser, Tax Collector, Supervisor of Elections and Mosquito Control. The Wellness function has been directly assigned.

HUMAN RESOURCE
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,297,946			1,297,946
Deductions:				
CAPITAL OUTLAY	-9,453			
Total Deductions:	-9,453			-9,453
Allocated Additions:				
BLDG USE ALLO	8,094		8,094	
EQUIP USE ALLO	15,110		15,110	
PUB RESOURCES	7,269	559	7,828	
NON-DEPART'L	1,714	37	1,751	
BUDGET SVCS	21,793	877	22,670	
CLK INT AUDIT	2,886	839	3,725	
CLERK FINANCE	13,450	330	13,780	
CTY ATTORNEY	136,203	4,607	140,810	
PURCHASING	3,470	42	3,512	
HUMAN RESOURCE		11,486	11,486	
MAINT/REP SVCS		44,450	44,450	
CONTRACTS ADM		12,365	12,365	
Total Allocated Additions:	209,989	75,592	285,581	285,581
Total to be Allocated:	1,498,482	75,592		1,574,074
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HUMAN RESOURCE
Schedule of Costs to be
Allocated by Function

	Total	G & A	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
Expenses:					
PERSONNEL SERVICES	909,814		109,178	254,748	418,514
OPERATING EXPENSES	288,604		34,632	80,809	132,758
REVENUE	-67,969		-8,156	-19,031	-31,266
CAPITAL OUTLAY	9,453	9,453			
TRAINING	158,044		18,966	44,252	72,700
Departmental Expenditures:	1,297,946	9,453	154,620	360,778	592,706
Deductions:	-9,453	-9,453			
Functional Cost:	1,288,493		154,620	360,778	592,706
Additions 1st					
Others:	209,989	209,989	25,199	58,797	96,595
Reallocate Admin:		-209,989			
1st Allocation:	1,498,482		179,819	419,575	689,301

Additions 2nd					
Others:	75,592	75,592	9,067	21,167	34,773
Reallocate Admin:		-75,592			
2nd Allocation:	75,592		9,067	21,167	34,773

Total Allocated:	1,574,074		188,886	440,742	724,074
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HUMAN RESOURCE
Schedule of Costs to be
Allocated by Function

	WELLNESS
Expenses:	
PERSONNEL SERVICES	127,374
OPERATING EXPENSES	40,405
REVENUE	-9,516
CAPITAL OUTLAY	
TRAINING	22,126
Departmental Expenditures:	180,389
Functional Cost:	180,389
Additions 1st Others:	29,398
1st Allocation:	209,787

Additions 2nd Others:	10,585
2nd Allocation:	10,585

Total Allocated:	220,372
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HUMAN RESOURCE
Detail Allocation of
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	73.00	0.236	425		425		425
CTY ATTORNEY	356.00	1.151	2,071		2,071		2,071
HUMAN RESOURCE	1,095.00	3.542	6,369		6,369		6,369
MAINT/REP SVCS	1,025.00	3.315	5,962		5,962	316	6,278
COUNTY MANAGER	1,145.00	3.703	6,660		6,660	353	7,013
COMMISSIONERS	232.00	0.750	1,349		1,349	72	1,421
HUMAN SERVICES	101.00	0.327	587		587	31	618
INT SVS FISCAL	211.00	0.682	1,227		1,227	65	1,292
EMER MGMT OPS	40.00	0.129	233		233	12	245
EMER RESPONSE	1,730.00	5.596	10,062		10,062	534	10,596
EMER DISPATCH	173.00	0.560	1,006		1,006	53	1,059
PS LOGISTICS	53.00	0.171	308		308	16	324
PS INFO RESOUR	22.00	0.071	128		128	7	135
PKS/REC GEN'L	1,955.00	6.323	11,371		11,371	603	11,974
ANIMAL CONTROL	2,537.00	8.206	14,756		14,756	783	15,539
NAT RES MGMT	906.00	2.930	5,269		5,269	280	5,549
CONST & DESIGN	80.00	0.259	465		465	25	490
CANAL MAINT	302.00	0.977	1,756		1,756	93	1,849
LIBRARIES	2,361.00	7.637	13,732		13,732	729	14,461
E911 IMPLEMENT	33.00	0.107	192		192	10	202
HEARING EXAMIN	442.00	1.430	2,571		2,571	136	2,707
PKS & REC 155	1,955.00	6.323	11,371		11,371	603	11,974
COMM DEVT ADM	101.00	0.327	587		587	31	618
PLANNING 155	454.00	1.468	2,641		2,641	140	2,781
DEVT REVIEW	81.00	0.262	471		471	25	496
REZONE & DRI'S	68.00	0.220	396		396	21	417
ENV SCIENCES	345.00	1.116	2,007		2,007	106	2,113
PERMIT ISSUANC	144.00	0.466	838		838	44	882
BUILDING INSP	317.00	1.025	1,844		1,844	98	1,942
CODE ENFORCE	141.00	0.456	820		820	44	864
PLANS REVIEW	100.00	0.323	582		582	31	613
ZONING REVIEW	121.00	0.391	704		704	37	741
VCB	480.00	1.553	2,792		2,792	148	2,940
LANDSCAPE	226.00	0.731	1,314		1,314	70	1,384
ROADWAY/PIPE	1,407.00	4.551	8,183		8,183	434	8,617
BRIDGE OPS	226.00	0.731	1,314		1,314	70	1,384
TRAF OPS/SIGNA	338.00	1.093	1,966		1,966	104	2,070
TRAF SIGN/MARK	403.00	1.303	2,344		2,344	124	2,468
TRAFFIC ENGIN	233.00	0.754	1,355		1,355	72	1,427
ENGINEER/PLAN	33.00	0.107	192		192	10	202
ENG/CONSTR	76.00	0.246	442		442	23	465
ENG/DESIGN	55.00	0.178	320		320	17	337
HAZ MAT FD 182	22.00	0.071	128		128	7	135
SOLID WASTE	492.00	1.591	2,862		2,862	152	3,014
TOLL FACILITY	3,561.00	11.518	20,711		20,711	1,099	21,810
TRANSIT	2,289.00	7.404	13,313		13,313	706	14,019

HUMAN RESOURCE
 Detail Allocation of
 RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
UTILITIES	1,783.00	5.767	10,370		10,370	550	10,920
FLEET MGMT	594.00	1.921	3,453		3,453	183	3,636
Total:	30,917.00	100.000	179,819		179,819	9,067	188,886
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Allocation Basis: NUMBER OF APPLICATIONS PROCESSED BY DEPT.

Source: HUMAN RESOURCE REPORTS OF UNITS OF SERVICE

HUMAN RESOURCE
Detail Allocation of
INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	14.95	0.523	2,195		2,195		2,195
BUDGET SVCS	12.40	0.434	1,820		1,820		1,820
PUB WKS ADMIN	8.35	0.292	1,226		1,226		1,226
CTY ATTORNEY	33.00	1.155	4,845		4,845		4,845
PURCHASING	10.00	0.350	1,468		1,468		1,468
HUMAN RESOURCE	15.15	0.530	2,224		2,224		2,224
MAINT/REP SVCS	135.00	4.724	19,819		19,819	1,034	20,853
CONTRACTS ADM	6.00	0.210	881		881	46	927
COUNTY MANAGER	8.40	0.294	1,233		1,233	64	1,297
COMMISSIONERS	10.00	0.350	1,468		1,468	77	1,545
CDBG	7.50	0.262	1,101		1,101	57	1,158
EQUAL EMP OPP	5.36	0.188	787		787	41	828
VETERAN'S SVCS	4.00	0.140	587		587	31	618
HUMAN SERVICES	40.00	1.400	5,872		5,872	306	6,178
INT SVS FISCAL	14.00	0.490	2,055		2,055	107	2,162
COUNTY LANDS	13.00	0.455	1,908		1,908	100	2,008
EMER MGMT OPS	7.75	0.271	1,138		1,138	59	1,197
EMER RESPONSE	331.30	11.592	48,637		48,637	2,537	51,174
EMER DISPATCH	33.10	1.158	4,859		4,859	253	5,112
PS LOGISTICS	10.20	0.357	1,497		1,497	78	1,575
PS INFO RESOUR	4.20	0.147	617		617	32	649
PKS/REC GEN'L	119.22	4.171	17,502		17,502	913	18,415
ECONOMIC DEVT	16.00	0.560	2,349		2,349	123	2,472
ANIMAL CONTROL	43.00	1.505	6,313		6,313	329	6,642
SMART GROWTH	1.40	0.049	206		206	11	217
NAT RES MGMT	43.65	1.527	6,408		6,408	334	6,742
CONST & DESIGN	11.00	0.385	1,615		1,615	84	1,699
MSTBU SVCS	3.05	0.107	448		448	23	471
HICKEY CREEK	1.00	0.035	147		147	8	155
PLANNING 138	2.80	0.098	411		411	21	432
FUND 139 OTHER	7.50	0.262	1,101		1,101	57	1,158
CANAL MAINT	24.00	0.840	3,523		3,523	184	3,707
SUR WTR MGMT	13.35	0.467	1,960		1,960	102	2,062
LIBRARIES	282.00	9.867	41,400		41,400	2,159	43,559
E911 IMPLEMENT	6.25	0.219	918		918	48	966
HEARING EXAMIN	5.00	0.175	734		734	38	772
PKS & REC 155	147.78	5.171	21,695		21,695	1,132	22,827
COMM DEVT ADM	20.65	0.723	3,032		3,032	158	3,190
PLANNING 155	12.20	0.427	1,791		1,791	93	1,884
DEVT REVIEW	22.00	0.770	3,230		3,230	168	3,398
REZONE & DRI'S	18.30	0.640	2,687		2,687	140	2,827
ENV SCIENCES	16.00	0.560	2,349		2,349	123	2,472
PERMIT ISSUANC	38.90	1.361	5,711		5,711	298	6,009
BUILDING INSP	86.10	3.013	12,640		12,640	659	13,299
CODE ENFORCE	38.35	1.342	5,630		5,630	294	5,924
PLANS REVIEW	27.15	0.950	3,986		3,986	208	4,194

HUMAN RESOURCE
 Detail Allocation of
 INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ADM FEE COLLEC	2.00	0.070	294		294	15	309
ZONING REVIEW	11.20	0.392	1,644		1,644	86	1,730
VCB	24.00	0.840	3,523		3,523	184	3,707
SPORTS AUTHOR	3.00	0.105	440		440	23	463
TRANS ADMIN	10.00	0.350	1,468		1,468	77	1,545
LANDSCAPE	18.00	0.630	2,643		2,643	138	2,781
ROADWAY/PIPE	112.00	3.919	16,442		16,442	858	17,300
BRIDGE OPS	18.00	0.630	2,643		2,643	138	2,781
TRAF OPS/SIGNA	26.00	0.910	3,817		3,817	199	4,016
TRAF SIGN/MARK	31.00	1.085	4,551		4,551	237	4,788
TRAFFIC ENGIN	18.00	0.630	2,643		2,643	138	2,781
ENGINEER/PLAN	9.00	0.315	1,321		1,321	69	1,390
ENG/CONSTR	20.50	0.717	3,010		3,010	157	3,167
ENG/DESIGN	15.00	0.525	2,202		2,202	115	2,317
GIS	4.00	0.140	587		587	31	618
HAZ MAT FD 182	4.25	0.149	624		624	33	657
CONSER PKS/REC	10.00	0.350	1,468		1,468	77	1,545
CONSER CTY LAN	1.00	0.035	147		147	8	155
SOLID WASTE	71.00	2.484	10,423		10,423	544	10,967
TOLL FACILITY	124.00	4.339	18,204		18,204	949	19,153
TRANSIT	254.00	8.887	37,289		37,289	1,945	39,234
UTILITIES	290.50	10.164	42,647		42,647	2,224	44,871
DATA PROCESS	1.00	0.035	147		147	8	155
GOVT COMMUNICA	3.95	0.138	580		580	30	610
DENTAL	0.55	0.019	81		81	4	85
GROUP MEDICAL	7.00	0.245	1,028		1,028	54	1,082
GEN LIABILITY	5.74	0.201	843		843	44	887
FLEET MGMT	33.00	1.155	4,843		4,843	253	5,096
Total:	2,858.00	100.000	419,575		419,575	21,167	440,742
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Allocation Basis: NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	14.95	0.414	2,855		2,855		2,855
BUDGET SVCS	12.40	0.343	2,368		2,368		2,368
PUB WKS ADMIN	8.35	0.231	1,594		1,594		1,594
CTY ATTORNEY	33.00	0.914	6,301		6,301		6,301
PURCHASING	10.00	0.277	1,909		1,909		1,909
HUMAN RESOURCE	15.15	0.420	2,893		2,893		2,893
MAINT/REP SVCS	135.00	3.740	25,777		25,777	1,335	27,112
CONTRACTS ADM	6.00	0.166	1,146		1,146	59	1,205
COUNTY MANAGER	8.40	0.233	1,604		1,604	83	1,687
COMMISSIONERS	10.00	0.277	1,909		1,909	99	2,008
CDBG	7.50	0.208	1,432		1,432	74	1,506
EQUAL EMP OPP	5.36	0.148	1,023		1,023	53	1,076
VETERAN'S SVCS	4.00	0.111	764		764	40	804
TAX COLLECTOR	204.00	5.651	38,952		38,952	2,017	40,969
PROP APPRAISER	147.00	4.072	28,068		28,068	1,454	29,522
ELECTIONS	31.00	0.859	5,919		5,919	307	6,226
HUMAN SERVICES	40.00	1.108	7,638		7,638	396	8,034
INT SVS FISCAL	14.00	0.388	2,673		2,673	138	2,811
COUNTY LANDS	13.00	0.360	2,482		2,482	129	2,611
EMER MGMT OPS	7.75	0.215	1,480		1,480	77	1,557
EMER RESPONSE	331.30	9.177	63,259		63,259	3,276	66,535
EMER DISPATCH	33.10	0.917	6,320		6,320	327	6,647
PS LOGISTICS	10.20	0.283	1,948		1,948	101	2,049
PS INFO RESOUR	4.20	0.116	802		802	42	844
PKS/REC GEN'L	119.22	3.302	22,764		22,764	1,179	23,943
ECONOMIC DEVT	16.00	0.443	3,055		3,055	158	3,213
ANIMAL CONTROL	43.00	1.191	8,211		8,211	425	8,636
SMART GROWTH	1.40	0.039	267		267	14	281
NAT RES MGMT	43.65	1.209	8,335		8,335	432	8,767
CONST & DESIGN	11.00	0.305	2,100		2,100	109	2,209
MSTBU SVCS	3.05	0.084	582		582	30	612
HICKEY CREEK	1.00	0.028	191		191	10	201
PLANNING 138	2.80	0.078	535		535	28	563
FUND 139 OTHER	7.50	0.208	1,432		1,432	74	1,506
CANAL MAINT	24.00	0.665	4,583		4,583	237	4,820
SUR WTR MGMT	13.35	0.370	2,549		2,549	132	2,681
LIBRARIES	282.00	7.812	53,846		53,846	2,789	56,635
E911 IMPLEMENT	6.25	0.173	1,193		1,193	62	1,255
HEARING EXAMIN	5.00	0.139	955		955	49	1,004
PKS & REC 155	147.78	4.094	28,217		28,217	1,461	29,678
COMM DEVT ADM	20.65	0.572	3,943		3,943	204	4,147
PLANNING 155	12.20	0.338	2,329		2,329	121	2,450
DEVT REVIEW	22.00	0.609	4,201		4,201	218	4,419
REZONE & DRI'S	18.30	0.507	3,494		3,494	181	3,675
ENV SCIENCES	16.00	0.443	3,055		3,055	158	3,213
PERMIT ISSUANC	38.90	1.078	7,428		7,428	385	7,813

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUILDING INSP	86.10	2.385	16,440		16,440	851	17,291
CODE ENFORCE	38.35	1.062	7,323		7,323	379	7,702
PLANS REVIEW	27.15	0.752	5,184		5,184	268	5,452
ADM FEE COLLEC	2.00	0.055	382		382	20	402
ZONING REVIEW	11.20	0.310	2,139		2,139	111	2,250
VCB	24.00	0.665	4,583		4,583	237	4,820
SPORTS AUTHOR	3.00	0.083	573		573	30	603
TRANS ADMIN	10.00	0.277	1,909		1,909	99	2,008
LANDSCAPE	18.00	0.499	3,437		3,437	178	3,615
ROADWAY/PIPE	112.00	3.102	21,386		21,386	1,108	22,494
BRIDGE OPS	18.00	0.499	3,437		3,437	178	3,615
TRAF OPS/SIGNA	26.00	0.720	4,964		4,964	257	5,221
TRAF SIGN/MARK	31.00	0.859	5,919		5,919	307	6,226
TRAFFIC ENGIN	18.00	0.499	3,437		3,437	178	3,615
ENGINEER/PLAN	9.00	0.249	1,718		1,718	89	1,807
ENG/CONSTR	20.50	0.568	3,914		3,914	203	4,117
ENG/DESIGN	15.00	0.416	2,864		2,864	148	3,012
GIS	4.00	0.111	764		764	40	804
HAZ MAT FD 182	4.25	0.118	812		812	42	854
CONSER PKS/REC	10.00	0.277	1,909		1,909	99	2,008
CONSER CTY LAN	1.00	0.028	191		191	10	201
SOLID WASTE	71.00	1.967	13,557		13,557	702	14,259
AIRPORT & PORT	370.00	10.249	70,649		70,649	3,659	74,308
TOLL FACILITY	124.00	3.435	23,677		23,677	1,226	24,903
TRANSIT	254.00	7.036	48,499		48,499	2,512	51,011
UTILITIES	290.50	8.047	55,469		55,469	2,873	58,342
DATA PROCESS	1.00	0.028	191		191	10	201
GOVT COMMUNICA	3.95	0.109	754		754	39	793
DENTAL	0.55	0.015	105		105	5	110
GROUP MEDICAL	7.00	0.194	1,337		1,337	69	1,406
GEN LIABILITY	5.74	0.159	1,096		1,096	57	1,153
FLEET MGMT	33.00	0.914	6,301		6,301	326	6,627
Total:	3,610.00	100.000	689,301		689,301	34,773	724,074
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Allocation Basis: NUMBER OF COVERED EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE
 Detail Allocation of
 WELLNESS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GEN LIABILITY	100.00	100.000	209,787		209,787	10,585	220,372
Total:	100.00	100.000	209,787		209,787	10,585	220,372
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Allocation Basis: DIRECT ASSIGNMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS	WELLNESS
PUB RESOURCES	5,475	425	2,195	2,855	
BUDGET SVCS	4,188		1,820	2,368	
PUB WKS ADMIN	2,820		1,226	1,594	
CTY ATTORNEY	13,217	2,071	4,845	6,301	
PURCHASING	3,377		1,468	1,909	
HUMAN RESOURCE	11,486	6,369	2,224	2,893	
MAINT/REP SVCS	54,243	6,278	20,853	27,112	
CONTRACTS ADM	2,132		927	1,205	
COUNTY MANAGER	9,997	7,013	1,297	1,687	
COMMISSIONERS	4,974	1,421	1,545	2,008	
CDBG	2,664		1,158	1,506	
EQUAL EMP OPP	1,904		828	1,076	
VETERAN'S SVCS	1,422		618	804	
TAX COLLECTOR	40,969			40,969	
PROP APPRAISER	29,522			29,522	
ELECTIONS	6,226			6,226	
HUMAN SERVICES	14,830	618	6,178	8,034	
INT SVS FISCAL	6,265	1,292	2,162	2,811	
COUNTY LANDS	4,619		2,008	2,611	
EMER MGMT OPS	2,999	245	1,197	1,557	
EMER RESPONSE	128,305	10,596	51,174	66,535	
EMER DISPATCH	12,818	1,059	5,112	6,647	
PS LOGISTICS	3,948	324	1,575	2,049	
PS INFO RESOUR	1,628	135	649	844	
PKS/REC GEN'L	54,332	11,974	18,415	23,943	
ECONOMIC DEVT	5,685		2,472	3,213	
ANIMAL CONTROL	30,817	15,539	6,642	8,636	
SMART GROWTH	498		217	281	
NAT RES MGMT	21,058	5,549	6,742	8,767	
CONST & DESIGN	4,398	490	1,699	2,209	
MSTBU SVCS	1,083		471	612	
HICKEY CREEK	356		155	201	
PLANNING 138	995		432	563	
FUND 139 OTHER	2,664		1,158	1,506	
CANAL MAINT	10,376	1,849	3,707	4,820	
SUR WTR MGMT	4,743		2,062	2,681	
LIBRARIES	114,655	14,461	43,559	56,635	
E911 IMPLEMENT	2,423	202	966	1,255	
HEARING EXAMIN	4,483	2,707	772	1,004	
PKS & REC 155	64,479	11,974	22,827	29,678	
COMM DEVT ADM	7,955	618	3,190	4,147	
PLANNING 155	7,115	2,781	1,884	2,450	
DEVT REVIEW	8,313	496	3,398	4,419	
REZONE & DRI'S	6,919	417	2,827	3,675	
ENV SCIENCES	7,798	2,113	2,472	3,213	
PERMIT ISSUANC	14,704	882	6,009	7,813	
BUILDING INSP	32,532	1,942	13,299	17,291	
CODE ENFORCE	14,490	864	5,924	7,702	

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS	WELLNESS
PLANS REVIEW	10,259	613	4,194	5,452	
ADM FEE COLLEC	711		309	402	
ZONING REVIEW	4,721	741	1,730	2,250	
VCB	11,467	2,940	3,707	4,820	
SPORTS AUTHOR	1,066		463	603	
TRANS ADMIN	3,553		1,545	2,008	
LANDSCAPE	7,780	1,384	2,781	3,615	
ROADWAY/PIPE	48,411	8,617	17,300	22,494	
BRIDGE OPS	7,780	1,384	2,781	3,615	
TRAF OPS/SIGNA	11,307	2,070	4,016	5,221	
TRAF SIGN/MARK	13,482	2,468	4,788	6,226	
TRAFFIC ENGIN	7,823	1,427	2,781	3,615	
ENGINEER/PLAN	3,399	202	1,390	1,807	
ENG/CONSTR	7,749	465	3,167	4,117	
ENG/DESIGN	5,666	337	2,317	3,012	
GIS	1,422		618	804	
HAZ MAT FD 182	1,646	135	657	854	
CONSER PKS/REC	3,553		1,545	2,008	
CONSER CTY LAN	356		155	201	
SOLID WASTE	28,240	3,014	10,967	14,259	
AIRPORT & PORT	74,308			74,308	
TOLL FACILITY	65,866	21,810	19,153	24,903	
TRANSIT	104,264	14,019	39,234	51,011	
UTILITIES	114,133	10,920	44,871	58,342	
DATA PROCESS	356		155	201	
GOVT COMMUNICA	1,403		610	793	
DENTAL	195		85	110	
GROUP MEDICAL	2,488		1,082	1,406	
GEN LIABILITY	222,412		887	1,153	220,372
FLEET MGMT	15,359	3,636	5,096	6,627	
Reimbursement:					
Total:	1,574,074	188,886	440,742	724,074	220,372
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FISCAL 2007
MAINTENANCE AND REPAIR SERVICES
NATURE AND EXTENT OF SERVICES

The Facility Management Division is responsible for the maintenance and operations of County facilities. General maintenance is provided by department personnel who repair HVAC systems, sanitary and plumbing systems, lighting, roofing, flooring and ground maintenance.

These costs have been allocated based upon job order, labor and materials cost per user. Departmental expenses listing under "cost by project" and "other buildings" have been directly assigned. In the case of the Administration Building, Justice Center and Courthouse, the costs are assigned based on departmental billings.

MAINT/REP SVCS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	12,910,535			12,910,535
Deductions:				
CAPITAL OUTLAY	-375,601			
Total Deductions:	-375,601			-375,601
Allocated Additions:				
EQUIP USE ALLO	635,687		635,687	
PUB RESOURCES	2,808	143	2,951	
NON-DEPART'L	14,383	308	14,691	
BUDGET SVCS	32,689	1,316	34,005	
PUB WKS ADMIN	148,764	2,797	151,561	
CLK INT AUDIT	15,233	4,426	19,659	
CLERK FINANCE	164,805	4,040	168,845	
CTY ATTORNEY	34,051	1,152	35,203	
PURCHASING	57,874	679	58,553	
HUMAN RESOURCE	51,558	2,685	54,243	
MAINT/REP SVCS		942,656	942,656	
CONTRACTS ADM		7,728	7,728	
Total Allocated Additions:	1,157,852	967,930	2,125,782	2,125,782
Total to be Allocated:	13,692,786	967,930		14,660,716
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MAINT/REP SVCS

Schedule of Costs to be
Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
Expenses:					
OPERATING EXPENSES	15,895,629		10,955,776	677,542	4,262,311
OTHER REVENUE	-392,764		-270,706	-16,741	-105,317
CAPITAL OUTLAY	375,601	375,601			
INTERDEPT'L REIMBURS	-2,393,402		-2,393,402		
RENTS	-217,681		-217,681		
RECORDS WAREHOUSE	-293,619		-293,619		
INT PEST CONTROL	-63,229		-63,229		
Departmental Expenditures:	12,910,535	375,601	7,717,139	660,801	4,156,994
Deductions:	-375,601	-375,601			
Functional Cost:	12,534,934		7,717,139	660,801	4,156,994
Additions 1st					
Others:	1,157,852	1,157,852	712,832	61,038	383,982
Reallocate Admin:		-1,157,852			
1st Allocation:	13,692,786		8,429,971	721,839	4,540,976

Additions 2nd					
Others:	967,930	967,930	595,907	51,024	320,999
Reallocate Admin:		-967,930			
2nd Allocation:	967,930		595,907	51,024	320,999

Total Allocated:	14,660,716		9,025,878	772,863	4,861,975
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MAINT/REP SVCS
 Detail Allocation of
 OTHER BUILDINGS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	8,429,971		8,429,971	595,907	9,025,878
Total:	100.00	100.000	8,429,971		8,429,971	595,907	9,025,878
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Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	2,436.00	2.352	16,975		16,975		16,975
PUB RESOURCES	4,630.00	4.470	32,264		32,264		32,264
BUDGET SVCS	1,907.00	1.841	13,289		13,289		13,289
CLERK INFO SYS	13,687.00	13.213	95,379		95,379		95,379
CLERK FINANCE	9,417.00	9.091	65,623		65,623		65,623
CTY ATTORNEY	13,764.00	13.288	95,915		95,915		95,915
HUMAN RESOURCE	6,061.00	5.851	42,236		42,236		42,236
COUNTY MANAGER	12,109.00	11.690	84,382		84,382	11,955	96,337
COMMISSIONERS	20,081.00	19.386	139,936		139,936	19,826	159,762
CLERK ADMIN	4,248.00	4.101	29,602		29,602	4,194	33,796
EQUAL EMP OPP	360.00	0.348	2,509		2,509	355	2,864
CLK RECORDING	12,256.00	11.832	85,407		85,407	12,100	97,507
DENTAL	200.00	0.193	1,394		1,394	197	1,591
GROUP MEDICAL	200.00	0.193	1,394		1,394	197	1,591
GEN LIABILITY	200.00	0.193	1,394		1,394	197	1,591
ALL OTHERS	2,029.00	1.959	14,140		14,140	2,003	16,143
Total:	103,585.00	100.000	721,839		721,839	51,024	772,863
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Allocation Basis: MAINTENANCE CHARGES PER DEPARTMENT

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

MAINT/REP SVCS
Detail Allocation of
COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,275.00	0.030	1,358		1,358		1,358
PUB WKS ADMIN	482.00	0.011	514		514		514
CTY ATTORNEY	2,631.00	0.062	2,803		2,803		2,803
PURCHASING	332.00	0.008	354		354		354
HUMAN RESOURCE	2,078.00	0.049	2,214		2,214		2,214
MAINT/REP SVCS	884,808.00	20.759	942,656		942,656		942,656
COUNTY MANAGER	3,548.00	0.083	3,780		3,780	338	4,118
COMMISSIONERS	8,496.00	0.199	9,051		9,051	809	9,860
CLERK ADMIN	31,430.00	0.737	33,485		33,485	2,993	36,478
TAX COLLECTOR	36,697.00	0.861	39,096		39,096	3,495	42,591
FUNDS 2 - 673	64,965.00	1.524	69,212		69,212	6,187	75,399
PROP APPRAISER	9,880.00	0.232	10,526		10,526	941	11,467
ELECTIONS	17,649.00	0.414	18,803		18,803	1,681	20,484
SHERIFF	980,976.00	23.015	1,045,111		1,045,111	93,420	1,138,531
PUB DEFENDER	8,321.00	0.195	8,865		8,865	792	9,657
STATE ATTORNEY	13,053.00	0.306	13,906		13,906	1,243	15,149
MED EXAMINER	24,205.00	0.568	25,787		25,787	2,305	28,092
HUMAN SERVICES	44,676.00	1.048	47,597		47,597	4,255	51,852
STATE HEALTH	65,223.00	1.530	69,487		69,487	6,211	75,698
COUNTY LANDS	441.00	0.010	470		470	42	512
EMER MGMT OPS	48,941.00	1.148	52,141		52,141	4,661	56,802
EMER RESPONSE	8,356.50	0.196	8,903		8,903	796	9,699
EMER DISPATCH	8,356.50	0.196	8,903		8,903	796	9,699
PS LOGISTICS	8,356.50	0.196	8,903		8,903	796	9,699
PS INFO RESOUR	8,356.50	0.196	8,903		8,903	796	9,699
PKS/REC GEN'L	761,644.50	17.869	811,440		811,440	72,533	883,973
ANIMAL CONTROL	13,295.00	0.312	14,164		14,164	1,266	15,430
NAT RES MGMT	8,194.00	0.192	8,730		8,730	780	9,510
SUR WTR MGMT	7,539.00	0.177	8,032		8,032	718	8,750
LIBRARIES	203,049.00	4.764	216,324		216,324	19,337	235,661
HEARING EXAMIN	161.00	0.004	172		172	15	187
PKS & REC 155	761,644.50	17.869	811,440		811,440	72,533	883,973
DEVT REVIEW	1,154.63	0.027	1,230		1,230	110	1,340
REZONE & DRI'S	1,154.63	0.027	1,230		1,230	110	1,340
ENV SCIENCES	1,154.63	0.027	1,230		1,230	110	1,340
PERMIT ISSUANC	1,154.63	0.027	1,230		1,230	110	1,340
BUILDING INSP	1,154.62	0.027	1,230		1,230	110	1,340
CODE ENFORCE	1,154.62	0.027	1,230		1,230	110	1,340
PLANS REVIEW	1,154.62	0.027	1,230		1,230	110	1,340
ZONING REVIEW	1,154.62	0.027	1,230		1,230	110	1,340
VCB	171.00	0.004	182		182	16	198
SPORTS AUTHOR	92.00	0.002	98		98	9	107
ROADWAY/PIPE	17,974.00	0.422	19,149		19,149	1,712	20,861
BRIDGE OPS	7,852.00	0.184	8,365		8,365	748	9,113
TRAFFIC ENGIN	33,817.00	0.793	36,028		36,028	3,220	39,248
ENGINEER/PLAN	1,495.00	0.035	1,593		1,593	142	1,735

MAINT/REP SVCS
 Detail Allocation of
 COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENG/CONSTR	1,482.00	0.035	1,579		1,579	141	1,720
TOLL FACILITY	61,396.00	1.440	65,410		65,410	5,847	71,257
TRANSIT	43,521.00	1.021	46,366		46,366	4,145	50,511
UTILITIES	630.00	0.015	671		671	60	731
DATA PROCESS	4,369.00	0.103	4,655		4,655	416	5,071
FLEET MGMT	19,780.00	0.464	21,073		21,073	1,884	22,957
ALL OTHERS	21,435.00	0.503	22,837		22,837	2,040	24,877
Total:	4,262,311.00	100.000	4,540,976		4,540,976	320,999	4,861,975
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Allocation Basis: MAINTENANCE AND REPAIR SERVICE CHARGES

Source: COST SUMMARY REPORT BY DEPARTMENT & FACILITY

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
CLERK MINUTES	16,975		16,975	
PUB RESOURCES	33,622		32,264	1,358
BUDGET SVCS	13,289		13,289	
PUB WKS ADMIN	514			514
CLERK INFO SYS	95,379		95,379	
CLERK FINANCE	65,623		65,623	
CTY ATTORNEY	98,718		95,915	2,803
PURCHASING	354			354
HUMAN RESOURCE	44,450		42,236	2,214
MAINT/REP SVCS	942,656			942,656
COUNTY MANAGER	100,455		96,337	4,118
COMMISSIONERS	169,622		159,762	9,860
CLERK ADMIN	70,274		33,796	36,478
EQUAL EMP OPP	2,864		2,864	
TAX COLLECTOR	42,591			42,591
CLK RECORDING	97,507		97,507	
FUNDS 2 - 673	75,399			75,399
PROP APPRAISER	11,467			11,467
ELECTIONS	20,484			20,484
SHERIFF	1,138,531			1,138,531
PUB DEFENDER	9,657			9,657
STATE ATTORNEY	15,149			15,149
MED EXAMINER	28,092			28,092
HUMAN SERVICES	51,852			51,852
STATE HEALTH	75,698			75,698
COUNTY LANDS	512			512
EMER MGMT OPS	56,802			56,802
EMER RESPONSE	9,699			9,699
EMER DISPATCH	9,699			9,699
PS LOGISTICS	9,699			9,699
PS INFO RESOUR	9,699			9,699
PKS/REC GEN'L	883,973			883,973
ANIMAL CONTROL	15,430			15,430
NAT RES MGMT	9,510			9,510
SUR WTR MGMT	8,750			8,750
LIBRARIES	235,661			235,661
HEARING EXAMIN	187			187
PKS & REC 155	883,973			883,973
DEVT REVIEW	1,340			1,340
REZONE & DRI'S	1,340			1,340
ENV SCIENCES	1,340			1,340
PERMIT ISSUANC	1,340			1,340
BUILDING INSP	1,340			1,340
CODE ENFORCE	1,340			1,340
PLANS REVIEW	1,340			1,340
ZONING REVIEW	1,340			1,340
VCB	198			198
SPORTS AUTHOR	107			107

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
ROADWAY/PIPE	20,861			20,861
BRIDGE OPS	9,113			9,113
TRAFFIC ENGIN	39,248			39,248
ENGINEER/PLAN	1,735			1,735
ENG/CONSTR	1,720			1,720
TOLL FACILITY	71,257			71,257
TRANSIT	50,511			50,511
UTILITIES	731			731
DATA PROCESS	5,071			5,071
DENTAL	1,591		1,591	
GROUP MEDICAL	1,591		1,591	
GEN LIABILITY	1,591		1,591	
FLEET MGMT	22,957			22,957
CONTRACTS CHG	9,025,878	9,025,878		
ALL OTHERS	41,020		16,143	24,877
Reimbursement:				
Total:	14,660,716	9,025,878	772,863	4,861,975
	=====	=====	=====	=====

FISCAL 2007
CONTRACTS ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Public Works Division of Contract Management provides technical assistance in writing specifications and ensuring compliance to the awarded contract throughout a contract history. The division reviews CN's RFP's and RFQ's depending upon their sophistication and need for management.

Two functions have been established to distribute expenses between non CIP contracts and CIP projects. Costs associated with non CIP projects have been allocated based on the percentage of support per department. CIP project costs have been directly assigned.

CONTRACTS ADM
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	500,318			500,318
Deductions:				
ADVERTISING	-28,739			
DEPUTY CLERK FEES	-4,117			
Total Deductions:	-32,856			-32,856
Allocated Additions:				
PUB RESOURCES	259	19	278	
NON-DEPART'L	470	10	480	
BUDGET SVCS	4,670	188	4,858	
PUB WKS ADMIN	111,735	2,100	113,835	
CLERK FINANCE	4,584	112	4,696	
CTY ATTORNEY	24,971	845	25,816	
PURCHASING	2,063	24	2,087	
HUMAN RESOURCE	2,027	105	2,132	
Total Allocated Additions:	150,779	3,403	154,182	154,182
Total to be Allocated:	618,241	3,403		621,644
	=====	=====		=====

CONTRACTS ADM
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	CONTRACT SUPPORT	CIP PROJECTS
Expenses:				
SALARIES AND WAGES	207,980		51,995	155,985
BENEFITS	136,815		34,204	102,611
DATA PROCESS/NTWK	39,828		9,957	29,871
CONTRACTED SERVICES	8,401		2,100	6,301
TRAVEL	8,112		2,028	6,084
ADVERTISING	28,739	28,739		
TELEPHONE	7,252		1,813	5,439
EQUIPMENT RENTAL	16,555		4,139	12,416
PRINTING	284		71	213
ADMIN/FISCAL SUPPORT	28,636		7,159	21,477
REFERENCE MATERIALS	58		14	44
MEMBERSHIPS	698		174	524
OTHER CHARGES	4,123		1,031	3,092
REVENUE	-433		-108	-325
REPAIRS	3,218		804	2,414
DEPUTY CLERK FEES	4,117	4,117		
TRAINING & SEMINARS	3,489		872	2,617
SMALL EQUIPMENT	2,446		611	1,835
Departmental Expenditures:	500,318	32,856	116,864	350,598
Deductions:	-32,856	-32,856		
Functional Cost:	467,462		116,864	350,598
Additions 1st				
Others:	150,779	150,779	37,694	113,085
Reallocate Admin:		-150,779		
1st Allocation:	618,241		154,558	463,683
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Additions 2nd				
Others:	3,403	3,403	842	2,561
Reallocate Admin:		-3,403		
2nd Allocation:	3,403		842	2,561
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Total Allocated:	621,644		155,400	466,244
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CONTRACTS ADM
Detail Allocation of
CONTRACT SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1.00	1.000	1,546		1,546		1,546
BUDGET SVCS	2.00	2.000	3,091		3,091		3,091
CTY ATTORNEY	1.00	1.000	1,546		1,546		1,546
HUMAN RESOURCE	8.00	8.000	12,365		12,365		12,365
MAINT/REP SVCS	5.00	5.000	7,728		7,728		7,728
COUNTY MANAGER	1.00	1.000	1,546		1,546	10	1,556
MED EXAMINER	1.00	1.000	1,546		1,546	10	1,556
HUMAN SERVICES	8.00	8.000	12,365		12,365	82	12,447
COUNTY LANDS	2.00	2.000	3,091		3,091	20	3,111
EMER MGMT OPS	2.00	2.000	3,091		3,091	20	3,111
EMER RESPONSE	2.00	2.000	3,091		3,091	20	3,111
EMER DISPATCH	2.00	2.000	3,091		3,091	20	3,111
PS LOGISTICS	1.00	1.000	1,546		1,546	10	1,556
PS INFO RESOUR	1.00	1.000	1,546		1,546	10	1,556
PKS/REC GEN'L	5.00	5.000	7,728		7,728	51	7,779
ANIMAL CONTROL	1.00	1.000	1,546		1,546	10	1,556
SMART GROWTH	2.00	2.000	3,091		3,091	20	3,111
NAT RES MGMT	2.00	2.000	3,091		3,091	20	3,111
LIBRARIES	1.00	1.000	1,546		1,546	10	1,556
HEARING EXAMIN	1.00	1.000	1,546		1,546	10	1,556
PKS & REC 155	5.00	5.000	7,728		7,728	51	7,779
VCB	10.00	10.000	15,456		15,456	102	15,558
SPORTS AUTHOR	1.00	1.000	1,546		1,546	10	1,556
TRANS ADMIN	2.00	2.000	3,091		3,091	20	3,111
TRAF OPS/SIGNA	1.00	1.000	1,546		1,546	10	1,556
TRAF SIGN/MARK	1.00	1.000	1,546		1,546	10	1,556
SOLID WASTE	10.00	10.000	15,456		15,456	102	15,558
TOLL FACILITY	2.00	2.000	3,091		3,091	20	3,111
TRANSIT	10.00	10.000	15,456		15,456	102	15,558
UTILITIES	3.00	3.000	4,637		4,637	31	4,668
DATA PROCESS	1.00	1.000	1,546		1,546	10	1,556
GEN LIABILITY	5.00	5.000	7,722		7,722	51	7,773
Total:	100.00	100.000	154,558		154,558	842	155,400
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Allocation Basis: PERCENTAGE OF SUPPORT BY DEPARTMENT

Source: CONTRACTS MANAGER

CONTRACTS ADM
 Detail Allocation of
 CIP PROJECTS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	463,683		463,683	2,561	466,244
Total:	100.00	100.000	463,683		463,683	2,561	466,244
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Allocation Basis: DIRECT ASSIGNMENT

Source: CONTRACTS MANAGER

CONTRACTS ADM

Departmental Cost Allocation Summary

Departments	Total	CONTRACT SUPPORT	CIP PROJECTS
PUB RESOURCES	1,546	1,546	
BUDGET SVCS	3,091	3,091	
CTY ATTORNEY	1,546	1,546	
HUMAN RESOURCE	12,365	12,365	
MAINT/REP SVCS	7,728	7,728	
COUNTY MANAGER	1,556	1,556	
MED EXAMINER	1,556	1,556	
HUMAN SERVICES	12,447	12,447	
COUNTY LANDS	3,111	3,111	
EMER MGMT OPS	3,111	3,111	
EMER RESPONSE	3,111	3,111	
EMER DISPATCH	3,111	3,111	
PS LOGISTICS	1,556	1,556	
PS INFO RESOUR	1,556	1,556	
PKS/REC GEN'L	7,779	7,779	
ANIMAL CONTROL	1,556	1,556	
SMART GROWTH	3,111	3,111	
NAT RES MGMT	3,111	3,111	
LIBRARIES	1,556	1,556	
HEARING EXAMIN	1,556	1,556	
PKS & REC 155	7,779	7,779	
VCB	15,558	15,558	
SPORTS AUTHOR	1,556	1,556	
TRANS ADMIN	3,111	3,111	
TRAF OPS/SIGNA	1,556	1,556	
TRAF SIGN/MARK	1,556	1,556	
SOLID WASTE	15,558	15,558	
TOLL FACILITY	3,111	3,111	
TRANSIT	15,558	15,558	
UTILITIES	4,668	4,668	
DATA PRÓCESS	1,556	1,556	
GEN LIABILITY	7,773	7,773	
CONTRACTS CHG	466,244		466,244
Reimbursement:			
Total:	621,644	155,400	466,244
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