
County of Lee, Florida
FY 2007 - Impact Fee
^{FINAL} Cost Allocation Plan

ACTUAL COSTS FOR THE YEAR ENDED

SEPTEMBER 30, 2007

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Section I

INTRODUCTION

A. Background and Purpose

The Lee County Board of County Commissioners has established by ordinance impact fees designed to determine and assess new development a proportionate share of the cost of capital facilities needed to serve such development. At the time this study was conducted, separate impact fee ordinances existed for Parks, Roads, Fire Protection, and Emergency Medical Services. Fire and Emergency Medical Service Impact Fee Funds were established in FY 1990. Each ordinance authorizes the County to retain a maximum of three percent of impact fee funds collected to offset the costs of administering the ordinances. Each district pays 2.30% with the exception of the City of Bonita Springs and the Town of Fort Myers Beach, which pay 3.00%.

This report presents the findings of a study conducted by Maguire Associates of Virginia, Inc., to examine the full cost incurred by various divisions of County government to administer the impact fee ordinances. Specifically, this report addresses administrative costs incurred for the fiscal year ended September 30, 2007 (FY 2007).

The findings contained in this report provide a basis for comparing annual administrative costs to the total amount of administrative fees retained by the County. For most of the departmental sources of administrative support, this report represents aggregate costs to administer all impact fees. This report does not attempt to identify support costs per individual impact fee fund.

B. Methodology and Report Format

The methodology used by Maguire Associates in conducting this study included interviews with principal staff responsible for impact fee administration, analysis of personnel/salary reports and year-end reports of actual expenditures by fund/department/division, depreciation schedules, and extraction of data contained in the County's Full-Cost Central Services Cost Allocation Plan for FY 2007. Official County reports of actual divisional expenditures and approved position salary rates were used as the source of cost data reflected in this report.

Through initial interviews with key County staff, the divisions of government involved in impact fee administration were identified. Managers within each division were then surveyed to determine which positions were responsible for administrative activities and what percentage of each position's total annual workload was related to those duties.

INTRODUCTION

The results of these interviews are shown in a series of **Divisional Salary Analyses**. In these tables, the percentage of each employee's time devoted to impact fee administration was factored against the employee's annual salary to compute divisional salary expense allocable in support of impact fee programs. The ratio of each division's impact fee-related salary expense to total salary expense is identified in Divisional Salary Analysis tables as an **Impact Fee Cost Factor**.

In accompanying **Divisional Cost Summary** tables, this ratio is used as the basis for allocating a portion of each division's fringe benefits and general operating costs to impact fee administration. Certain operating expenses, such as professional fees and other contractual services, have been included as **Direct Costs** of fee administration only when services were identified as being directly related to impact fee ordinances. In each Divisional Cost Summary, the Impact Fee Cost Factor is also used to allocate a portion of each division's **Indirect Costs** to fee administration. Total divisional indirect cost amounts have been derived from depreciation schedules and the Central Services Full Cost Allocation Plan prepared for FY 2007. These documents establish a distribution of County-wide administrative costs to all funds/departments/divisions.

County-wide administrative costs assigned directly to impact fee funds in the full-cost plans are described in a section titled **County-Wide Administrative Costs**. These costs include allocations from Budget Services, Internal Audit, Non-Departmental, Finance, County Manager, County Commissioners, Purchasing and County Attorney.

A summary of total impact fee administrative costs identified by this study are shown in Part II, **Summary of Findings**. Part III of this report provides a more detailed presentation of how **Departmental Allocations** of costs were determined.

Section II

SUMMARY OF FINDINGS

Table 1.00 presents a department/division breakdown of administrative costs devoted to Impact Fee Administration. The determination of departmental administrative costs is compared to the actual 2007 administrative fee transfers made from Impact Fee Funds to the County MSTU Fund.

The fee transferred from the Impact Fee Fund is lower by \$430,137. Cumulatively over the past seventeen (17) years, there is a surplus in the Administrative recovery of \$2,675,693 (See Table 1.11, Page 4).

TABLE 1.00 SUMMARY OF TOTAL IMPACT FEE ADMINISTRATION COSTS	
LEE COUNTY, FLORIDA	
DEPARTMENT/DIVISION	FY 2007
COMMUNITY DEVELOPMENT	
DCD Director's Office	\$ 21,944
Other Divisions	228,533
TRANSPORTATION & ENGINEERING SERVICES	
Engineering Services Planning Section	30,969
CONSTRUCTION SERVICES	
Construction and Design Department	28,551
PUBLIC SAFETY ADMINISTRATION	
Public Safety Director's Office	9,083
COUNTY-WIDE ADMINISTRATION	
Other County-wide Administrative Costs	741,515
PARKS AND RECREATION	
Administration Support Section	61,347
TOTAL IMPACT FEE ADMINISTRATION COSTS	\$1,121,942
2.30% & 3.00% Administrative Fees Retained	<u>\$691,805</u>
Excess Fees over Administrative Cost	<u>\$-430,137</u>

SUMMARY OF FINDINGS

Table 1.11 provides a cumulative comparison of this year's Impact Fee Administrative Cost to the previous sixteen (16) years.

The divisions primarily responsible for impact fee administration continues to be Community Development Divisions, Transportation Planning Division, Construction and Design Division, Internal Services Fiscal and Public Safety Administration.

The reasons for the fluctuation over time are discussed in depth in Section III of this report. The increases regarding indirect costs have been identified from the Central Services Full Cost Allocation Plan and will also be addressed in Section III. Each district pays 2.30% with the exception of the City of Bonita Springs and the Town of Fort Myers Beach, which pay 3.00%.

TABLE 1.11 CUMULATIVE COMPARISON OF ADMINISTRATIVE FEES RETAINED AND ACTUAL COST OF LEE COUNTY'S IMPACT FEE PROGRAMS			
<u>Fiscal Year</u>	<u>Administrative Fees Retained (3.00%) & 2.30%</u>	<u>Actual Administrative Costs</u>	<u>Excess Fees Retained</u>
FY 90-95	\$2,104,733	\$1,923,642	\$181,091
FY 1996	388,263	310,534	77,729
FY 1997	497,478	442,758	54,720
FY 1998	455,645	366,205	89,440
FY 1999	455,584	461,492	-5,908
FY 2000	592,868	424,200	168,668
FY 2001	594,749	433,351	161,398
FY 2002	592,443	375,128	217,315
FY 2003	776,797	655,051	121,746
FY 2004	1,957,369	1,215,008	742,361
FY 2005	2,370,683	1,241,725	1,128,958
FY 2006	1,460,512	1,292,200	168,312
FY 2007	691,805	1,121,942	-430,137
TOTAL	<u>\$12,938,929</u>	<u>\$10,263,236</u>	<u>\$2,675,693</u>

Section III

DEPARTMENTAL ALLOCATIONS

DEPARTMENT OF COMMUNITY DEVELOPMENT

The daily responsibilities of administering Lee County's Impact Fee programs are assigned to various divisions within the Community Development Department as shown in Table 2.00. The majority of impact fee administrative work occurs in this department.

TABLE 2.00 DEPARTMENTAL COST SUMMARY	
COMMUNITY DEVELOPMENT	
	<u>FY 2007</u>
DCD Director's Office	\$ 21,944
Other Divisions	228,533
TOTAL DEPARTMENTAL COSTS	\$250,477

DEPARTMENTAL ALLOCATIONS

COMMUNITY DEVELOPMENT

Director's Office

Table 2.11 reflects the estimated percentage of each position's workload associated with fee administration in the Department of Community Development Director's Office. Surveys of staff time indicated that these duties are limited to the Director. Responsibilities included the supervision and coordination of the activities performed by subordinate divisions. This official participated in policy development, planning activities and also may be called upon to make final determinations of impact fee charges and credits. Corresponding to the percentage of time spent with impact fees is an amount of the total salary of the employee(s). This salary percent is then compared to total divisional salaries in the Director's Office and an impact fee cost factor of 1.1235% is determined.

TABLE 2.11 DIVISIONAL SALARY ANALYSIS			
DCD DIRECTOR'S OFFICE			
Position	FY 2007		
	% of time	total salary	impact fee salary
DCD Director	6.00%	133,223	\$ 7,993
Total Impact Fee Salaries			\$ 7,993
divided by: Total Divisional Salaries			\$711,459
Impact Fee Cost Factor			1.1235%

DEPARTMENTAL ALLOCATIONS

COMMUNITY DEVELOPMENT

Director's Office Cont.

The total allocation of costs from the DCD Director's Office has been calculated by applying the Cost Factor, as determined by the salary devoted to impact fees, to Fringe Benefits, Operating Expenses and Indirect Costs. These proportionate shares of expenses, excluding capital outlay, identified a total impact fee of \$21,944.

TABLE 2.12 DIVISIONAL COST SUMMARY		
DCD DIRECTOR'S OFFICE		
Description	FY 2007	
	TOTAL	IMPACT FEE COSTS
Salaries (from TABLE 2.11)		\$ 7,993
Benefits/Other	\$ 490,751	5,514*
Operating Expense	510,947	5,740*
Capital Outlay	64,669	
DIRECT COSTS		\$ 19,247
INDIRECT COSTS	240,075	2,697
TOTAL IMPACT FEE COSTS		\$ 21,944

* Impact Fee Cost = Total Costs x Impact Fee Cost Factor (from TABLE 2.11)

** Source of Indirect Cost: FY 2007 Full Cost Plan/Depreciation Report

DEPARTMENTAL ALLOCATIONS

COMMUNITY DEVELOPMENT

Table 2.31 reflects the remaining workload activities within the Department of Community Development. Surveys of staff indicated that these duties included the positions of a Director, Building Official, a full time Impact Fee Coordinator, Permit Supervisor and two Permit Representatives. Duties included the assessment of fees in conjunction with building permits, monitoring of zoning changes to determine their affect on previously assessed fees and providing information to the public regarding impact fee requirements. The percentage of each staff member's time is compared to divisional salaries and an impact fee cost factor of 2.2167% is determined.

TABLE 2.31		DIVISIONAL SALARY ANALYSIS	
DEVELOPMENT SERVICES DIVISION			
Position	FY 2007		
	% of time	total salary	impact fee salary
Development Services Director	1%	\$89,860	\$ 899
Building Official	3%	115,237	3,457
Impact Fee Coordinator	50%	48,634	24,317
Permit Representative	75%	32,978	24,734
Permitting Supervisor	5%	104,824	5,241
Permit Representative	60%	42,260	25,356
Total Impact Fee Salaries			\$ 84,004
divided by: Total Divisional Salaries			\$3,789,594
Impact Fee Cost Factor			2.2167%

DEPARTMENTAL ALLOCATIONS
COMMUNITY DEVELOPMENT
Other Divisions (Cont.)

The total allocation of costs from the Development Services Division is computed by applying the cost factor to Salaries (from Table 2.31), Fringe Benefits, Operating Costs and Indirect Costs below in Table 2.32. The proportionate share of these costs excluding Capital Outlay is \$228,533.

TABLE 2.32 DIVISIONAL COST SUMMARY		
OTHER DIVISIONS		
Description	FY 2007	
	TOTAL	IMPACT FEE COSTS
Salaries (from TABLE 2.31)		\$ 84,004
Benefits/Other	2,567,924	56,923*
Other Operating	2,909,636	64,498*
Capital Outlay	49,788	
DIRECT COSTS		\$205,425
INDIRECT COSTS**	1,042,429	23,108
TOTAL IMPACT FEE COSTS		\$228,533

* Impact Fee Cost = Total Costs x Impact Fee Cost Factor (from TABLE 2.31)

** Source of Indirect Costs: FY 2007 Full Cost Allocation Plan/Depreciation Report

DEPARTMENTAL ALLOCATIONS

DEPARTMENT OF TRANSPORTATION SERVICES

Various responsibilities of administering Lee County's Impact Fee in relation to the County's Road Impact Fee programs are assigned to one division within the Department of Transportation Services. This division is the Engineering Services Planning Section. The following Table (3.00) summarizes the allocation of administrative impact fee costs to the Department of Transportation Services.

TABLE 3.00 DEPARTMENTAL COST SUMMARY	
TRANSPORTATION SERVICES	
	<u>FY 2007</u>
Engineering Services Planning Section	\$30,969
TOTAL DEPARTMENTAL COSTS	\$30,969

DEPARTMENTAL ALLOCATIONS

TRANSPORTATION SERVICES

Engineering Services Planning Section

Table 3.21 reflects the bulk of the workload activities within the Department of Transportation Services as performed by staff in the Engineering Services Planning Section. Surveys indicated that these duties are maintained by the Director, a Program Division Manager and Senior Engineer. The responsibilities included the determination of fee amounts and the approving and processing of fee credits and the computing of proportionate shares of fees for the Development of Regional Impact Analyses. The percentage of each staff person's time is factored against total divisional salaries to identify an impact fee cost factor of 3.2893%.

TABLE 3.21 DIVISIONAL SALARY ANALYSIS			
ENGINEERING SERVICES PLANNING SECTION			
Position	% of time	FY 2007	
		total salary	impact fee salary
Senior Engineer	14.5%	\$89,705	\$ 13,007
ENG Program Division Manager	1%	105,470	1,055
DOT Director	1%	130,377	1,304
Total Impact Fee Salaries			\$ 15,366
divided by: Total Divisional Salaries			\$467,158
Impact Fee Cost Factor			3.2893%

DEPARTMENTAL ALLOCATIONS

TRANSPORTATION SERVICES

Engineering Services Planning Section (Cont.)

The total allocation of costs from the Engineering Services Planning Section has been calculated by applying the cost factor to Fringe Benefits, Operating Costs and Indirect Costs. This proportionate share of expenses including Salaries (from Table 3.21) and excluding capital outlay, grants and aids have operating costs of \$30,969.

TABLE 3.22 DIVISIONAL COST SUMMARY		
ENGINEERING SERVICES PLANNING SECTION		
Description	FY 2007	
	TOTAL	IMPACT FEE COSTS
Salaries (from TABLE 3.21)		\$15,366
Benefits/Other	\$269,245	8,856*
Other Operating	66,818	2,198*
Capital Outlay/Grants	35,552	
DIRECT COSTS		\$26,420
INDIRECT COSTS**	\$ 138,284	4,549
TOTAL IMPACT FEE COSTS		\$30,969

* Impact Fee Cost = Total Costs x Impact Fee Cost Factor (from TABLE 3.21)

** Source of Indirect Costs: FY 2007 Full Cost Plan/Depreciation Report

DEPARTMENTAL ALLOCATIONS

CONSTRUCTION SERVICES

Routine duties relating to Lee County's Impact Fee Administration are assigned to the Department of Construction and Design and accomplished by the Construction and Design Division. The following Table (4.00) summarizes the allocation of administrative costs in fulfilling impact fee tasks.

TABLE 4.00 DEPARTMENTAL COST SUMMARY	
CONSTRUCTION SERVICES	
Construction and Design Division	<div style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></div> FY 2007 \$28,551
TOTAL DEPARTMENTAL COSTS	\$28,551

DEPARTMENTAL ALLOCATIONS

CONSTRUCTION SERVICES Construction and Design Division

Table 4.11 reflects the percentage of time that the Department Director devoted to impact fee duties. Activities include forecast the needs and delineate budgetary requirements for the Parks and Recreation, Library and general government elements for approximately 40-50 projects of the Lee County Capital Improvement Program through use of community and regional park impact fees. The information from the salary survey is factored against the staff person's salary and total divisional salaries to formulate an impact fee cost factor of 2.1228%.

TABLE 4.11 DIVISIONAL SALARY ANALYSIS			
CONSTRUCTION AND DESIGN DIVISION			
Position	FY 2007		
	% of time	total salary	impact fee salary
Division Director	10%	139,415	\$ 13,942
Total Impact Fee Salaries			\$ 13,942
divided by: Total Divisional Salaries			\$656,769
Impact Fee Cost Factor			2.1228%

DEPARTMENT ALLOCATIONS

CONSTRUCTION SERVICES

Construction and Design Division (Cont.)

The full cost of administering Lee County's impact fees has been determined by applying the Impact Fee Cost Factor (derived in Table 4.11) to Fringe Benefits, Operating Costs and Indirect Costs. This proportionate share of costs including Salaries and excluding Capital Outlay items is \$28,551.

TABLE 4.12 DIVISIONAL COST SUMMARY		
CONSTRUCTION AND DESIGN DIVISION		
Description	FY 2007	
	TOTAL	IMPACT FEE COSTS
Salaries (from TABLE 4.21)		\$13,942
Benefits/Other	\$349,428	7,418*
DIRECT COSTS		\$21,360
INDIRECT COSTS**	\$338,734	7,191
TOTAL IMPACT FEE COSTS		\$28,551
* Impact Fee Cost = Total Costs x Impact Fee Cost Factor (from TABLE 4.11)		
** Source of Indirect Costs: FY 2007 Full Cost Allocation Plan/Depreciation Report		

DEPARTMENTAL ALLOCATIONS

DIVISION OF PUBLIC SAFETY

Responsibility for the administrative functions related to the Fire Impact Fee and Emergency Medical Service Impact Fee ordinances are assigned to the Public Safety Division and specifically to the Public Safety Administration Program. Table 5.00 summarizes the total costs related to impact fee activities in the Public Safety Division.

TABLE 5.00 DEPARTMENTAL COST SUMMARY	
PUBLIC SAFETY ADMINISTRATION	
	FY 2007
Public Safety Administration	\$9,083
TOTAL DEPARTMENTAL COSTS	\$9,083

DEPARTMENTAL ALLOCATION

DIVISION OF PUBLIC SAFETY Public Safety Administration

Table 5.11 represents the estimated percentage of each positions' workload associated with fee administration in the Public Safety Administration Program. Division surveys of staff time indicated that duties are shared by the Fiscal Officer and an Administrative Specialist position. The duties included the determination of fee amounts and the processing and approval of credits. The percentage of time identified by the two staff positions are factored against their salaries and total divisional salaries to formulate an impact fee cost factor of .3825%.

TABLE 5.11 DIVISIONAL SALARY ANALYSIS			
PUBLIC SAFETY ADMINISTRATION			
Position	FY 2007		
	% of time	total salary	impact fee salary
Admin Specialist	1%	\$53,013	\$ 530
Sr Fiscal Officer	1%	57,980	580
Total Impact Fee Salaries			\$ 1,110
divided by: Total Divisional Salaries			\$290,222
Impact Fee Cost Factor			.3825%

DEPARTMENTAL ALLOCATION

DIVISION OF PUBLIC SAFETY
Public Safety Administration (Cont.)

The Impact Fee Cost Factor identified in Table 5.11 is applied to Fringe Benefits, Operating Expenses and Indirect Costs. This proportionate share of costs which includes the divisional Salaries is \$9,083.

TABLE 5.12 DIVISIONAL COST SUMMARY		
PUBLIC SAFETY ADMINISTRATION		
Description	FY 2007	
	TOTAL	IMPACT FEE COSTS
Salaries (from TABLE 5.11)		\$1,110
Benefits/Other	\$172,420	660*
Other Operating	734,553	2,810*
DIRECT COSTS		\$4,580
INDIRECT COSTS**	1,177,234	4,503
TOTAL IMPACT FEE COSTS		\$9,083
* Impact Fee Cost = Total Costs x Impact Fee Cost Factor (from TABLE 5.11)		
** Source of Indirect Costs: Maguire Associates FY 2007 Full Cost Allocation Plan		

DEPARTMENTAL ALLOCATIONS

COUNTY-WIDE INDIRECT COSTS

In addition to the allocable costs derived from each of the three departments and one division discussed in preceding sections of this report, Lee County also incurs costs for more generalized administrative support of impact fee programs. This section of the report (Table 6.00) addresses costs of management activities performed by staff of Budget Services, Non-Departmental, Internal Audit, Public Resources, Finance, Purchasing, County Commissioners, County Manager and the County Attorney's Office.

TABLE 6.00 DEPARTMENTAL COST SUMMARY	
COUNTY-WIDE INDIRECT COSTS	
	<u>FY 2007</u>
Budget/Non-Departmental/Purchasing	\$ 440,070
County Attorney/Internal Audit	129,097
Finance/Commissioners/County Manager	172,348
TOTAL DEPARTMENTAL COSTS	\$741,515

DEPARTMENTAL ALLOCATIONS

COUNTY-WIDE INDIRECT COSTS Other County-Wide Indirect Costs

The remaining impact fee administration costs identified by this study are derived from the Central Services Full Cost Allocation Plan prepared for the County 2007 fiscal period. These costs represent shares of operating costs of the County Attorney, Internal Audit, Finance, Non-Departmental, Purchasing, County Commissioners, County Manager and Budget Services.

Distribution of Budget Services, Internal Audit, County Manager, Commissioners and the County Attorney's Office are based upon percentage estimates of time devoted to Impact Fee Funds. Finance and Non-Departmental costs were allocated on the number of accounting transactions per department. Costs associated with Purchasing were based on purchase order processing. Detailed information regarding these costs was included in the FY 2007 Central Services Full Cost Allocation Plan. Table 6.11 provides a breakdown of the fiscal year's cost allocations by the departmental source of costs and each Impact Fee Fund.

TABLE 6.11 ALLOCATED COSTS ANALYSIS				
COUNTY-WIDE INDIRECT COSTS - FY 2007				
Fund #	Fund Title	Sources of Indirect Costs		FY 2007 TOTALS
		Bud/Pur Non-Dept	Atty/Com Fin/Oth	
101	Fire Impact Fees	\$67,278	\$ 42,361	\$109,639
186	Comm Park Impact Fees	85,946	57,371	143,317
187	Regional Park Impact Fees	68,692	19,388	88,080
188	Road Impact Fees	85,931	72,316	158,247
189	EMS Impact Fees	63,812	17,920	81,732
TOTALS		\$371,659	\$209,356	\$581,015

DEPARTMENTAL ALLOCATIONS

COUNTY-WIDE INDIRECT COSTS Other County-Wide Indirect Costs(Cont.)

The following four (4) areas of impact fee administration were included starting in FY 2002 and derive from the FY 2007 Central Services Full Cost Allocation Plan. These costs represent shares of operating costs of the County Attorney, Internal Audit, Finance, Non-Departmental and Budget Services.

Distribution of Budget Services, Internal Audit, Commissioners, County Manager and the County Attorney's Office are based upon percentage estimates of time devoted to Impact Fee Funds. Finance and Non-Departmental costs were allocated on the number of accounting transactions per department. Detailed information regarding these costs was included in the FY 2007 Central Services Full Cost Allocation Plan. Table 6.12 provides a breakdown of the fiscal year's cost allocations by the departmental source of costs and each Impact Fee Fund.

TABLE 6.12 ALLOCATED COSTS ANALYSIS				
COUNTY-WIDE INDIRECT COSTS - FY 2007				
Fund #	Fund Title	Sources of Indirect Costs		
		Budget Non-Dept	Attorney Fin/Oth	FY 2007 TOTALS
185	School Impact Fees	\$65,112	\$ 78,184	\$143,296
610	FMB Impact Fees	1,270	4,393	5,663
611	Bonita Impact Fees	1,880	8,424	10,304
630	Bonita Road Impact Fees	149	1,088	1,237
TOTALS		\$68,411	\$92,089	\$160,500

DEPARTMENTAL ALLOCATIONS

DEPARTMENT OF PARKS AND RECREATION

Various routine responsibilities of administering Lee County's Impact Fee programs are assigned to the Parks and Recreation Administrative Section. The following Table (7.00) summarizes the allocation of administrative impact fee costs in fulfilling impact fee tasks.

TABLE 7.00 DEPARTMENTAL COST SUMMARY	
Administrative Support Section	
	<u>FY 2007</u>
Administrative Support Section	\$61,347
TOTAL DEPARTMENTAL COSTS	\$61,347

DEPARTMENTAL ALLOCATIONS

Department of Parks and Recreation Administrative Support Section

Table 7.11 reflects the workload activities within the Department of Parks and Recreation Administrative Section. The staff associated with impact fees are comprised of a Director, Deputy Director, GIS Manager, Manager and Fiscal Manager. Duties include forecasting, coordinating community meetings and plans review pertaining to impact fees. The percentage of each staff member's time is compared to divisional salaries and an impact fee cost factor of .2327% is determined.

TABLE 7.11 DIVISIONAL SALARY ANALYSIS			
Administrative Support Section			
Position	FY 2007		
	% of time	total salary	impact fee salary
Director	4%	168,300	\$ 6,629
Deputy Director	4%	130,675	5,148
Manager	1%	93,300	857
Fiscal Manager	1%	106,900	1,040
GIS Manager	10.5%	66,010	6,352
Total Impact Fee Salaries			\$ 20,892
divided by: Total Divisional Salaries			8,976,556
Impact Fee Cost Factor			.2327%

DEPARTMENTAL ALLOCATIONS

DEPARTMENT OF PARKS AND RECREATION
Administrative Support Section (Cont.)

The total allocation of costs from the Parks and Recreation Administrative Section is computed by applying the cost factor to Salaries (from Table 7.11), Fringe Benefits and Indirect Costs below in Table 7.12. The proportionate share of these costs excluding Capital Outlay is \$61,347.

TABLE 7.12 DIVISIONAL COST SUMMARY		
ADMINISTRATIVE SUPPORT SECTION		
Description	FY 2007	
	TOTAL	IMPACT FEE COSTS
Salaries (from TABLE 7.11)	6,250,170	\$ 20,892
Benefits/		14,544*
Other Operating	7,081,911	16,480*
Capital/Grants	465,642	
DIRECT COSTS		\$ 51,916
INDIRECT COSTS**	4,052,769	9,431
TOTAL IMPACT FEE COSTS		\$ 61,347
* Impact Fee Cost = Total Costs x Impact Fee Cost Factor (from TABLE 7.11)		
** Source of Indirect Costs: FY 2007 Full Cost Plan/Depreciation Report		