

**FINAL**

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**County of Lee, Florida**  
**OMB Circular A-87 Central Services**  
**Cost Allocation Plan**  
**FY 2008**

**ACTUAL COSTS FOR THE YEAR ENDED**  
**SEPTEMBER 30, 2008**

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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 INDIRECT COSTS**

I have reviewed the indirect cost proposal dated 9/30/08. This is to certify that:

1. All costs included in the proposal(s) submitted on \_\_\_\_\_ to establish provisional, final, or fixed indirect cost rate(s), for the period \_\_\_\_\_, through \_\_\_\_\_ are allowable in accordance with the requirements of grants/contracts to which they apply and with the Federal cost principles; I.e., (please check those applicable cost principles):

OMB Circular A-87, Cost Principles for State, Local and Federally recognized Indian Tribal Governments.

OMB Circular A-122, Cost Principles for Non-Profit Organizations

Federal Acquisition Regulation (FAR), Subpart 31.2, Cost Principles for Commercial Organizations.

2. This proposal does not include any costs which are unallowable under applicable Federal cost principles. For example:

advertising, contributions and donations, bad debts, entertainment costs, fines and penalties, general government expenses, and defense of fraud proceedings;

3. The requirements standards on lobbying costs for non-profit (A-122) and commercial (FAR) organizations have been compiled with for the fiscal year ended \_\_\_\_\_, and

4. All costs included in this proposal are properly allocable to the U.S. Department of Housing and Urban Development grants/contracts on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable Federal cost principles.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), and the Department of Labor's implementing regulations, (29 CFR Part 22), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statements Act (18 USC 1001), I declare to the best of my knowledge the foregoing is true and correct.

Grantee/Contractor: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Authorized Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

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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	16,404	27,203	186,991		488		
EQUIP USE ALLO							
CLERK MINUTES		397,267					
PUB RESOURCES	1,658	5,693	5,090	188	139	141	
NON-DEPART'L	9,347	1,220		1,859			448
BUDGET SVCS	36,169	13,563	21,099			7,535	6,028
PUB WKS ADMIN							
CLK INT AUDIT		21,415	110,822				
CLERK INFO SYS							
CLERK HUM RES			12,746				
CLERK FINANCE	11,294	8,937	7,356	12,989	1,148	885	3,090
CTY ATTORNEY	25,718	628,934	28,293		13,347	156	2,771
PURCHASING	4,405	7,154	63	1,353	32	712	866
HUMAN RESOURCE	6,354	3,774		2,642	1,959	1,510	39,580
MAINT/REP SVCS	106,725	173,551	99,892		3,021		42,194
CONTRACTS ADM	1,662						
Total Allocated	219,736	1,288,711	472,352	19,031	20,134	10,939	94,977

	CLK MICROG	CLK CIVIL CRT	CLK PROBATE	CLK RECORDING	CLK DEL TAX	CLK FELONY	CLK JURY
Central Service Departments							
BLDG USE ALLO				16,603			
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS				1,241,443			
CLERK HUM RES	10,196	160,599	20,394	96,869	20,394	58,632	5,099
CLERK FINANCE	3,359	57,231	7,807	147,601	4,079	13,541	23,415
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS				102,845			
CONTRACTS ADM							
Total Allocated	13,555	217,830	28,201	1,605,361	24,473	72,173	28,514

Allocated Costs by Department

Consolidated

	CLK JUVENILE	CLK CIVIL TRAF	CLK CRIM TRAF	CLK CAPE CORAL	CLK SUP DEPOSI	CLK APPEALS	CLK COURT OPNS
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	33,139	40,787	122,361	15,295	15,295	5,099	33,139
CLERK FINANCE	5,519	34,386	55,371	2,346	6,595	442	4,023
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	38,658	75,173	177,732	17,641	21,890	5,541	37,162

	CRIM ADM SVCS	CTS CUST SVC	COURT DEPT	CLERK OTHER	FUNDS 2 - 674	PROP APPRAISER	ELECTIONS
Central Service Departments							
BLDG USE ALLO					491,287		
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							
NON-DEPART'L						185	276
BUDGET SVCS						13,563	9,042
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS			5,586,497				
CLERK HUM RES	25,492	50,984					
CLERK FINANCE	2,211	4,424		659,084	990,552	930	1,960
CTY ATTORNEY						47,689	2,341
PURCHASING							63
HUMAN RESOURCE						28,521	6,597
MAINT/REP SVCS					76,572	19,726	21,488
CONTRACTS ADM							
Total Allocated	27,703	55,408	5,586,497	659,084	1,558,411	110,614	41,767

Allocated Costs by Department

Consolidated

	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY	MED EXAMINER
Central Service Departments							
BLDG USE ALLO	574,623	27,103			80,508	67,993	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		804					
NON-DEPART'L		1,809	10,092	66	148	494	1,011
BUDGET SVCS		25,620	19,592		7,535	7,535	9,042
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE		19,877	536	507	1,398	4,811	11,853
CTY ATTORNEY		10,615	2,615		1,951	2,693	2,287
PURCHASING		3,682	11,381	63	94	3,889	4,630
HUMAN RESOURCE							
MAINT/REP SVCS		1,317,244			6,386	13,900	57,766
CONTRACTS ADM							1,662
Total Allocated	574,623	1,406,754	44,216	636	98,020	101,315	88,251

	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	COUNTY LANDS	EMER MGMT OPS	EMER OPS PLAN	EMER RESPONSE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	12,639		375	13,336	951		20,079
NON-DEPART'L	14,417	100	419	473	14,562		1,947
BUDGET SVCS	39,183	3,014	13,563	9,042	8,439		8,439
PUB WKS ADMIN			40,633	129,924			
CLK INT AUDIT	50,174	8,566					
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	66,073	669	5,445	5,779	16,046		87,708
CTY ATTORNEY	12,472	312		174,795	6,752	1,717	21,074
PURCHASING	12,460	32	3,160	4,231	23,966		32,680
HUMAN RESOURCE	19,504		6,104	4,906	2,836		138,898
MAINT/REP SVCS	59,013	26,575		39	21,291		16,932
CONTRACTS ADM	13,295			3,323	3,323		3,323
Total Allocated	299,230	39,268	69,699	345,848	98,166	1,717	331,080

Allocated Costs by Department  
Consolidated

	EMER DISPATCH	PS LOGISTICS	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	SMART GROWTH
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	915	265	112	5,329	877	1,651	37
NON-DEPART'L	1,946	1,946	1,946	18,015	2,378	20,395	300
BUDGET SVCS	8,439	8,439	8,439	33,155	6,028	33,155	1,507
PUB WKS ADMIN							
CLK INT AUDIT				4,484	15,225		11,176
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	22,096	16,743	15,482	163,973	8,279	72,973	1,545
CTY ATTORNEY	39			45,574	8,586	52,122	5,776
PURCHASING	583	4,849	1,433	50,199	1,625	27,758	63
HUMAN RESOURCE	14,322	4,160	1,765	60,587	9,864	27,912	510
MAINT/REP SVCS	16,932	16,932	16,932	652,027	59	27,126	
CONTRACTS ADM	3,323	1,662	1,662	8,309		1,662	3,323
Total Allocated	68,595	54,996	47,771	1,041,652	52,921	264,754	24,237

	NAT RES MGMT	CONST & DESIGN	FIRE IMPACT FE	MSTU SPEC DIST	MSBU SPEC DIST	MSTBU OPER	ADM OFF OF CTS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	7,833	5,310		73			
NON-DEPART'L	2,486	365	63,273	33,910	15,595	1,664	11,079
BUDGET SVCS	13,563	3,014		12,057	28,634		
PUB WKS ADMIN	13,965	182,522					
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	35,386	4,358	30,948	109,677	50,339	6,215	46,918
CTY ATTORNEY	135,653	16,313	3,825				
PURCHASING	14,190	5,568		1,857	236		
HUMAN RESOURCE	20,729	4,356		1,038			
MAINT/REP SVCS	19,459	505					
CONTRACTS ADM	3,323						
Total Allocated	266,587	222,311	98,046	158,612	94,804	7,879	57,997

Allocated Costs by Department

Consolidated

	FUND 106 OTHER	COMM RED AGEN	HICKEY CREEK	FUND 138	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES			27	64	53	2,152	359
NON-DEPART'L	3,301		1,016	8,855	4,390	1,952	1,002
BUDGET SVCS					1,507	1,507	1,507
PUB WKS ADMIN						3,491	3,491
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	14,218		3,380	33,054	14,009	16,346	8,398
CTY ATTORNEY		9,132		9,445		39	1,522
PURCHASING				346		1,181	237
HUMAN RESOURCE			377	907	755	11,949	5,039
MAINT/REP SVCS							4,810
CONTRACTS ADM							
Total Allocated	17,519	9,132	4,800	52,671	20,714	38,617	26,365

	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155	COMM DEVT ADM	PLANNING 155	DEVT REVIEW
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	40,011	2,180	134	5,828	1,296	1,561	1,342
NON-DEPART'L	29,151	3,268	1,313	18,123	1,233	4,763	7,993
BUDGET SVCS	34,662	4,521	4,521	24,113	1,507	10,549	3,436
PUB WKS ADMIN							
CLK INT AUDIT			9,235	4,484			
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	327,721	13,293	4,540	173,781	17,209	7,353	32,243
CTY ATTORNEY	12,800	352	68,645	45,574	220,026	112,549	100,530
PURCHASING	46,835	1,307	1,371	50,199	6,697	1,259	1,149
HUMAN RESOURCE	123,202	2,625	1,887	67,591	7,415	4,378	8,241
MAINT/REP SVCS	273,569		144	652,027			862
CONTRACTS ADM	1,662		1,662	8,309			
Total Allocated	889,613	27,546	93,452	1,050,029	255,383	142,412	155,796

Allocated Costs by Department  
Consolidated

	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,491	1,650	1,460	4,686	2,156	1,201	53
NON-DEPART'L	9,402	1,112	47,020	78,487	7,064	27,026	199
BUDGET SVCS	3,436	3,014	3,436	3,451	3,451	3,451	
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	27,597	15,047	38,882	86,067	57,786	24,338	3,014
CTY ATTORNEY	140,492	29,972	2,146	7,688	129,058	3,668	507
PURCHASING	410	1,338	346	2,882	3,945	94	
HUMAN RESOURCE	6,161	7,362	9,938	21,988	14,769	6,224	755
MAINT/REP SVCS	862	862	862	862	862	862	
CONTRACTS ADM							
Total Allocated	189,851	60,357	104,090	206,111	219,091	66,864	4,528

	ZONING REVIEW	VCB	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	908	1,467	4,311	1,709	1,964	5,046	1,937
NON-DEPART'L	11,969	11,542	714	21,015	879	5,317	832
BUDGET SVCS	3,451	13,563	10,549	25,620	1,507	7,535	1,507
PUB WKS ADMIN				3,491	3,491	3,491	3,491
CLK INT AUDIT			268	14,723			736
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	7,832	51,798	6,386	8,138	12,429	75,285	11,784
CTY ATTORNEY	228,337	22,283	3,161	84,217	8,429	1,092	937
PURCHASING	63	11,510	2,823	24,439	3,527	7,216	1,921
HUMAN RESOURCE	1,962	15,868	1,132	3,585	8,732	52,838	8,268
MAINT/REP SVCS	862					24,998	5,094
CONTRACTS ADM		16,618	1,662	3,323			
Total Allocated	255,384	144,649	31,006	190,260	40,958	182,818	36,507

Allocated Costs by Department

Consolidated

	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	2,152	832	2,125	269	483	375	134
NON-DEPART'L	1,739	2,074	1,506	382	802	856	247
BUDGET SVCS	4,521		4,521	1,507	3,014	1,507	
PUB WKS ADMIN	3,491	3,491	3,491	3,491	6,983	6,983	
CLK INT AUDIT	20,595	20,595					
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	22,140	26,396	14,461	4,254	8,918	5,952	2,291
CTY ATTORNEY	5,034	4,722	4,488	100,218	17,327	3,473	
PURCHASING	7,764	7,246	6,051	1,590	1,509	363	
HUMAN RESOURCE	14,128	16,849	9,241	3,975	8,357	5,572	1,887
MAINT/REP SVCS			28,431	970	970	970	
CONTRACTS ADM	1,662	1,662					
Total Allocated	83,226	83,867	74,315	116,656	48,363	26,051	4,559

	HAZ MAT FD 182	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	114						
NON-DEPART'L	1,750	57,862	62,760	55,774	61,662	56,249	1,883
BUDGET SVCS	6,028	1,507	16,577	6,028	18,085	3,014	108,508
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	7,755	15,617	28,283	8,532	31,748	6,393	5,842
CTY ATTORNEY		19,395	1,991	468	35,123	1,054	
PURCHASING	835						
HUMAN RESOURCE	1,785						
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	18,267	94,381	109,611	70,802	146,618	66,710	116,233



Allocated Costs by Department  
Consolidated

	CONSER' PKG/REC	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	269	27		5,157	268	3,178	9,788
NON-DEPART'L			13,718	26,224	33,561	32,397	29,813
BUDGET SVCS			90,424	25,620		12,057	25,620
PUB WKS ADMIN				20,948		3,491	
CLK INT AUDIT						26,234	6,057
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	2,211	221	62,684	189,900	337,739	149,067	189,508
CTY ATTORNEY				47,377		1,561	16,664
PURCHASING			15,328	22,827		9,708	20,853
HUMAN RESOURCE	3,774	377		30,925	71,788	51,943	108,573
MAINT/REP SVCS						56,317	57,692
CONTRACTS ADM				16,618		3,323	16,618
Total Allocated	6,254	625	182,154	385,596	443,356	349,276	481,186

	UTILITIES	TELEPHONES	DATA PROCESS	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY
Central Service Departments							
BLDG USE ALLO			280	1,080	271	271	271
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	32,436		563	103	14	179	215
NON-DEPART'L	95,421		3,002	2,182	2,321	3,293	1,828
BUDGET SVCS	45,211	10,549	9,042	4,521	1,507	15,071	28,634
PUB WKS ADMIN	20,951						
CLK INT AUDIT			4,417				
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	434,120		17,017	11,873	10,684	11,099	9,684
CTY ATTORNEY	118,012		3,902		5,420	65,538	55,485
PURCHASING	151,590		26,865	440		237	394
HUMAN RESOURCE	127,663		377	1,453	208	2,510	226,420
MAINT/REP SVCS	1,242		6,522	6,686	1,677	1,677	1,677
CONTRACTS ADM	4,986		1,662				8,318
Total Allocated	1,031,632	10,549	73,649	28,338	22,102	99,875	332,926

Allocated Costs by Department

Consolidated

	FLEET MGMT	FLEET REPLACE	FMB - IMP FEE	BONITA IMP FEE	BON ROAD IMP F	LAW ENF TRUST	FD 190 ANIM TR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,855	89					
NON-DEPART'L	11,172	1,885	1,891	2,441	99	1,905	1,033
BUDGET SVCS	18,085						
PUB WKS ADMIN							
CLK INT AUDIT	29,111						
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	93,488	17,445	5,492	9,106	813	5,664	7,404
CTY ATTORNEY	664						
PURCHASING	33,248						
HUMAN RESOURCE	14,670						
MAINT/REP SVCS	18,766						
CONTRACTS ADM							
Total Allocated	221,059	19,419	7,383	11,547	912	7,569	8,437

	3S DISPOSAL	FD 632 MOSQ CO	FUND 661 BONDS	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES					180,157		
NON-DEPART'L		1,454	50	59		4,984	
BUDGET SVCS	1,522						
PUB WKS ADMIN							
CLK INT AUDIT							218,714
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE		4,061	598	164		13,831	
CTY ATTORNEY							384,947
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							8,911,662
CONTRACTS ADM							498,022
Total Allocated	1,522	5,515	648	223	180,157	18,815	10,013,345

Allocated Costs by Department

Consolidated

	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments					
BLDG USE ALLO		2,747	1,494,123		1,494,123
EQUIP USE ALLO					
CLERK MINUTES			397,267		397,267
PUB RESOURCES	1,036,689		1,446,012	24,825	1,470,837
NON-DEPART'L	1,994,976	10,122	3,124,486		3,124,486
BUDGET SVCS			1,048,914		1,048,914
PUB WKS ADMIN			461,310		461,310
CLK INT AUDIT			577,031	456,050	1,033,081
CLERK INFO SYS			6,827,940		6,827,940
CLERK HUM RES			726,520		726,520
CLERK FINANCE		99,872	5,840,464		5,840,464
CTY ATTORNEY		140,021	3,529,905		3,529,905
PURCHASING			701,220		701,220
HUMAN RESOURCE			1,504,851		1,504,851
MAINT/REP SVCS		42,745	13,020,674		13,020,674
CONTRACTS ADM			635,959		635,959
Total Allocated	3,031,665	295,507	41,336,676	480,875	41,817,551

## Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	1,563,073		
EQUIP USE ALLO	3,595,747		
CLERK MINUTES	367,882	-13,000	
PUB RESOURCES	1,417,945	-141,524	
NON-DEPART'L	3,099,074		
BUDGET SVCS	1,082,229		
PUB WKS ADMIN	727,466		
CLK INT AUDIT	1,039,089		
CLERK INFO SYS	7,506,806	-104,718	
CLERK HUM RES	490,196	-2,831	
CLERK FINANCE	3,111,094		
CTY ATTORNEY	3,504,136		
PURCHASING	711,483	-1,128	
HUMAN RESOURCE	1,291,027		
MAINT/REP SVCS	12,445,234	-323,442	
CONTRACTS ADM	490,612	-32,909	
COUNTY MANAGER			219,736
COMMISSIONERS			1,288,711
CLERK ADMIN			472,352
CDBG			19,031
EQUAL EMP OPP			20,134
VETERAN'S SVCS			10,939
TAX COLLECTOR			94,977
CLK MICROG			13,555
CLK CIVIL CRT			217,830
CLK PROBATE			28,201
CLK RECORDING			1,605,361
CLK DEL TAX			24,473
CLK FELONY			72,173
CLK JURY			28,514
CLK JUVENILE			38,658
CLK CIVIL TRAF			75,173
CLK CRIM TRAF			177,732
CLK CAPE CORAL			17,641
CLK SUP DEPOSI			21,890
CLK APPEALS			5,541
CLK COURT OPNS			37,162
CRIM ADM SVCS			27,703
CTS CUST SVC			55,408
COURT DEPT			5,586,497
CLERK OTHER			659,084
FUNDS 2 - 674			1,558,411
PROP APPRAISER			110,614
ELECTIONS			41,767
JAIL			574,623
SHERIFF			1,406,754
CT SVCS-GEN FD			44,216

## Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
GUAR AD LITEM			636
PUB DEFENDER			98,020
STATE ATTORNEY			101,315
MED EXAMINER			88,251
HUMAN SERVICES			299,230
STATE HEALTH			39,268
INT SVS FISCAL			69,699
COUNTY LANDS			345,848
EMER MGMT OPS			98,166
EMER OPS PLAN			1,717
EMER RESPONSE			331,080
EMER DISPATCH			68,595
PS LOGISTICS			54,996
PS INFO RESOUR			47,771
PKS/REC GEN'L			1,041,652
ECONOMIC DEVT			52,921
ANIMAL CONTROL			264,754
SMART GROWTH			24,237
NAT RES MGMT			266,587
CONST & DESIGN			222,311
FIRE IMPACT FE			98,046
MSTU SPEC DIST			158,612
MSBU SPEC DIST			94,804
MSTBU OPER			7,879
ADM OFF OF CTS			57,997
FUND 106 OTHER			17,519
COMM RED AGEN			9,132
HICKEY CREEK			4,800
FUND 138			52,671
FUND 139 OTHER			20,714
CANAL MAINT			38,617
SUR WTR MGMT			26,365
LIBRARIES			889,613
E911 IMPLEMENT			27,546
HEARING EXAMIN			93,452
PKS & REC 155			1,050,029
COMM DEVT ADM			255,383
PLANNING 155			142,412
DEVT REVIEW			155,796
REZONE & DRI'S			189,851
ENV SCIENCES			60,357
PERMIT ISSUANC			104,090
BULLDING INSP			206,111
CODE ENFORCE			219,091
PLANS REVIEW			66,864
ADM FEE COLLEC			4,528
ZONING REVIEW			255,384
VCB			144,649

## Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
SPORTS AUTHOR			31,006
TRANS ADMIN			190,260
LANDSCAPE			40,958
ROADWAY/PIPE			182,818
BRIDGE OPS			36,507
TRAF OPS/SIGNA			83,226
TRAF SIGN/MARK			83,867
TRAFFIC ENGIN			74,315
ENGINEER/PLAN			116,656
ENG/CONSTR			48,363
ENG/DESIGN			26,051
GIS			4,559
HAZ MAT FD 182			18,267
SCHOOL IMP FEE			94,381
COM PRK IMP FE			109,611
REG PRK IMP FE			70,802
ROADS IMP FEE			146,618
EMS IMPACT FEE			66,710
FUNDS 201-299			116,233
CONSER PKS/REC			6,254
CONSER CTY LAN			625
FUNDS 301-399			182,154
SOLID WASTE			385,596
AIRPORT & PORT			443,356
TOLL FACILITY			349,276
TRANSIT			481,186
UTILITIES			1,031,632
TELEPHONES			10,549
DATA PROCESS			73,649
GOVT COMMUNICA			28,338
DENTAL			22,102
GROUP MEDICAL			99,875
GEN LIABILITY			332,926
FLEET MGMT			221,059
FLEET REPLACE			19,419
FMB - IMP FEE			7,383
BONITA IMP FEE			11,547
BON ROAD IMP F			912
LAW ENF TRUST			7,569
FD 190 ANIM TR			8,437
3S DISPOSAL			1,522
FD 632 MOSQ CO			5,515
FUND 661 BONDS			648
FD 951 LT DEBT			223
VIDEO/CABLE TV			180,157
FIXED ASSETS			18,815
CONTRACTS CHG			10,013,345
GENERAL GOVT			3,031,665

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
ALL OTHERS			295,507
Reimbursement			486,865
Total	42,443,093	-619,552	41,823,541

## 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	-1,563,073						
EQUIP USE ALLO		-3,595,747					
CLERK MINUTES	3,300	810	-397,267				
PUB RESOURCES	6,272	84,025		-1,515,212	807	5,786	
NON-DEPART'L					-3,143,390		
BUDGET SVCS	2,583			4,921		-1,134,573	
PUB WKS ADMIN		3,233		1,519	419	1,507	-742,849
CLK INT AUDIT							
CLERK INFO SYS	17,181	2,680,626					
CLERK HUM RES							
CLERK FINANCE	12,757	14,616					
CTY ATTORNEY	18,646	12,628		13,627	1,980	10,549	
PURCHASING		2,085		932	432	3,014	
HUMAN RESOURCE	8,211	16,327		12,943	2,674	24,113	
MAINT/REP SVCS		781,397		3,703	12,173	34,662	114,918
CONTRACTS ADM				740	419	6,028	166,621
COUNTY MANAGER	16,404			1,658	9,347	36,169	
COMMISSIONERS	27,203		397,267	5,693	1,220	13,563	
CLERK ADMIN	186,991			5,090		21,099	
CDBG				188	1,859		
EQUAL EMP OPP	488			139			
VETERAN'S SVCS				141		7,535	
TAX COLLECTOR					448	6,028	
CLK MICROG							
CLK CIVIL CRT							
CLK PROBATE							
CLK RECORDING	16,603						
CLK DEL TAX							
CLK FELONY							
CLK JURY							
CLK JUVENILE							
CLK CIVIL TRAF							
CLK CRIM TRAF							
CLK CAPE CORAL							
CLK SUP DEPOSI							
CLK APPEALS							
CLK COURT OPNS							
CRIM ADM SVCS							
CTS CUST SVC							
COURT DEPT							
CLERK OTHER							
FUNDS 2 - 674	491,287						
PROP APPRAISER					185	13,563	
ELECTIONS					276	9,042	
JAIL	574,623						
SHERIFF	27,103			804	1,809	25,620	
CT SVCS-GEN FD					10,092	19,592	
GUAR AD LITEM					66		



## Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
PUB DEFENDER	80,508				148	7,535	
STATE ATTORNEY	67,993				494	7,535	
MED EXAMINER					1,011	9,042	
HUMAN SERVICES				12,639	14,417	39,183	
STATE HEALTH					100	3,014	
INT SVS FISCAL				375	419	13,563	40,633
COUNTY LANDS				13,336	473	9,042	129,924
EMER MGMT OPS				951	14,562	8,439	
EMER OPS PLAN							
EMER RESPONSE				20,079	1,947	8,439	
EMER DISPATCH				915	1,946	8,439	
PS LOGISTICS				265	1,946	8,439	
PS INFO RESOUR				112	1,946	8,439	
PKS/REC GEN'L				5,329	18,015	33,155	
ECONOMIC DEVT				877	2,378	6,028	
ANIMAL CONTROL				1,651	20,395	33,155	
SMART GROWTH				37	300	1,507	
NAT RES MGMT				7,833	2,486	13,563	13,965
CONST & DESIGN				5,310	365	3,014	182,522
FIRE IMPACT FE					63,273		
MSTU SPEC DIST				73	33,910	12,057	
MSBU SPEC DIST					15,595	28,634	
MSTBU OPER					1,664		
ADM OFF OF CTS					11,079		
FUND 106 OTHER					3,301		
COMM RED AGEN							
HICKEY CREEK				27	1,016		
FUND 138				64	8,855		
FUND 139 OTHER				53	4,390	1,507	
CANAL MAINT				2,152	1,952	1,507	3,491
SUR WTR MGMT				359	1,002	1,507	3,491
LIBRARIES				40,011	29,151	34,662	
E911 IMPLEMENT				2,180	3,268	4,521	
HEARING EXAMIN				134	1,313	4,521	
PKS & REC 155				5,828	18,123	24,113	
COMM DEVT ADM				1,296	1,233	1,507	
PLANNING 155				1,561	4,763	10,549	
DEVT REVIEW				1,342	7,993	3,436	
REZONE & DRI'S				1,491	9,402	3,436	
ENV SCIENCES				1,650	1,112	3,014	
PERMIT ISSUANC				1,460	47,020	3,436	
BUILDING INSP				4,686	78,487	3,451	
CODE ENFORCE				2,156	7,064	3,451	
PLANS REVIEW				1,201	27,026	3,451	
ADM FEE COLLEC				53	199		
ZONING REVIEW				908	11,969	3,451	
VCB				1,467	11,542	13,563	
SPORTS AUTHOR				4,311	714	10,549	

## Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
Departments							
TRANS ADMIN				1,709	21,015	25,620	3,491
LANDSCAPE				1,964	879	1,507	3,491
ROADWAY/PIPE				5,046	5,317	7,535	3,491
BRIDGE OPS				1,937	832	1,507	3,491
TRAF OPS/SIGNA				2,152	1,739	4,521	3,491
TRAF SIGN/MARK				832	2,074		3,491
TRAFFIC ENGIN				2,125	1,506	4,521	3,491
ENGINEER/PLAN				269	382	1,507	3,491
ENG/CONSTR				483	802	3,014	6,983
ENG/DESIGN				375	856	1,507	6,983
GIS				134	247		
HAZ MAT FD 182				114	1,750	6,028	
SCHOOL IMP FEE					57,862	1,507	
COM PRK IMP FE					62,760	16,577	
REG PRK IMP FE					55,774	6,028	
ROADS IMP FEE					61,662	18,085	
EMS IMPACT FEE					56,249	3,014	
FUNDS 201-299					1,883	108,508	
CONSER PKS/REC				269			
CONSER CTY LAN				27			
FUNDS 301-399					13,718	90,424	
SOLID WASTE				5,157	26,224	25,620	20,948
AIRPORT & PORT				268	33,561		
TOLL FACILITY				3,178	32,397	12,057	3,491
TRANSIT				9,788	29,813	25,620	
UTILITTIES				32,436	95,421	45,211	20,951
TELEPHONES						10,549	
DATA PROCESS	280			563	3,002	9,042	
GOVT COMMUNICA	1,080			103	2,182	4,521	
DENTAL	271			14	2,321	1,507	
GROUP MEDICAL	271			179	3,293	15,071	
GEN LIABILITY	271			215	1,828	28,634	
FLEET MGMT				1,855	11,172	18,085	
FLEET REPLACE				89	1,885		
FMB - IMP FEE					1,891		
BONITA IMP FEE					2,441		
BON ROAD IMP F					99		
LAW ENF TRUST					1,905		
FD 190 ANIM TR					1,033		
3S DISPOSAL						1,522	
FD 632 MOSQ CO					1,454		
FUND 661 BONDS					50		
FD 951 LT DEBT					59		
VIDEO/CABLE TV				180,157			
FIXED ASSETS					4,984		
CONTRACTS CHG							
GENERAL GOVT				1,036,689	1,994,976		
ALL OTHERS	2,747				10,122		

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
Departments							
Reimbursement				30,815			
Total	0	0	0	0	0	0	0

## Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES			17,194	3,410			
PUB RESOURCES	42,300			9,662	39,089	5,752	7,896
NON-DEPART'L				44,316			
BUDGET SVCS				2,658	19,225	1,422	4,401
PUB WKS ADMIN				4,301		741	3,332
CLK INT AUDIT	-1,268,416	201,998	22,107	5,222			
CLERK INFO SYS		-10,340,456	125,273	23,305			
CLERK HUM RES		517,269	-1,008,356	3,722			
CLERK FINANCE		2,793,249	117,262	-6,117,273			
CTY ATTORNEY	21,548			18,828	-3,727,500	8,966	11,762
PURCHASING	35,502			5,164	12,761	-773,884	3,564
HUMAN RESOURCE	78,633			11,155	87,612	3,834	-1,596,388
MAINT/REP SVCS	57,352			141,386	12,761	51,523	58,317
CONTRACTS ADM				3,680	26,147	426	2,265
COUNTY MANAGER				11,294	25,718	4,405	6,354
COMMISSIONERS	21,415			8,937	628,934	7,154	3,774
CLERK ADMIN	110,822		12,746	7,356	28,293	63	
CDBG				12,989		1,353	2,642
EQUAL EMP OPP				1,148	13,347	32	1,959
VETERAN'S SVCS				885	156	712	1,510
TAX COLLECTOR				3,090	2,771	866	39,580
CLK MICROG			10,196	3,359			
CLK CIVIL CRT			160,599	57,231			
CLK PROBATE			20,394	7,807			
CLK RECORDING		1,241,443	96,869	147,601			
CLK DEL TAX			20,394	4,079			
CLK FELONY			58,632	13,541			
CLK JURY			5,099	23,415			
CLK JUVENILE			33,139	5,519			
CLK CIVIL TRAF			40,787	34,386			
CLK CRIM TRAF			122,361	55,371			
CLK CAPE CORAL			15,295	2,346			
CLK SUP DEPOSI			15,295	6,595			
CLK APPEALS			5,099	442			
CLK COURT OPNS			33,139	4,023			
CRIM ADM SVCS			25,492	2,211			
CTS CUST SVC			50,984	4,424			
COURT DEPT		5,586,497					
CLERK OTHER				659,084			
FUNDS 2 - 674				990,552			
PROP APPRAISER				930	47,689		28,521
ELECTIONS				1,960	2,341	63	6,597
JAIL							
SHERIFF				19,877	10,615	3,682	
CT SVCS-GEN FD				536	2,615	11,381	
GUAR AD LITEM				507		63	

## Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
PUB DEFENDER				1,398	1,951	94	
STATE ATTORNEY				4,811	2,693	3,889	
MED EXAMINER				11,853	2,287	4,630	
HUMAN SERVICES	50,174			66,073	12,472	12,460	19,504
STATE HEALTH	8,566			669	312	32	
INT SVS FISCAL				5,445		3,160	6,104
COUNTY LANDS				5,779	174,795	4,231	4,906
EMER MGMT OPS				16,046	6,752	23,966	2,836
EMER OPS PLAN					1,717		
EMER RESPONSE				87,708	21,074	32,680	138,898
EMER DISPATCH				22,096	39	583	14,322
PS LOGISTICS				16,743		4,849	4,160
PS INFO RESOUR				15,482		1,433	1,765
PKS/REC GEN'L	4,484			163,973	45,574	50,199	60,587
ECONOMIC DEVT	15,225			8,279	8,586	1,625	9,864
ANIMAL CONTROL				72,973	52,122	27,758	27,912
SMART GROWTH	11,176			1,545	5,776	63	510
NAT RES MGMT				35,386	135,653	14,190	20,729
CONST & DESIGN				4,358	16,313	5,568	4,356
FIRE IMPACT FE				30,948	3,825		
MSTU SPEC DIST				109,677		1,857	1,038
MSBU SPEC DIST				50,339		236	
MSTBU OPER				6,215			
ADM OFF OF CTS				46,918			
FUND 106 OTHER				14,218			
COMM RED AGEN					9,132		
HICKEY CREEK				3,380			377
FUND 138				33,054	9,445	346	907
FUND 139 OTHER				14,009			755
CANAL MAINT				16,346	39	1,181	11,949
SUR WTR MGMT				8,398	1,522	237	5,039
LIBRARIES				327,721	12,800	46,835	123,202
E911 IMPLEMENT				13,293	352	1,307	2,625
HEARING EXAMIN	9,235			4,540	68,645	1,371	1,887
PKS & REC 155	4,484			173,781	45,574	50,199	67,591
COMM DEVT ADM				17,209	220,026	6,697	7,415
PLANNING 155				7,353	112,549	1,259	4,378
DEVT REVIEW				32,243	100,530	1,149	8,241
REZONE & DRI'S				27,597	140,492	410	6,161
ENV SCIENCES				15,047	29,972	1,338	7,362
PERMIT ISSUANC				38,882	2,146	346	9,938
BUILDING INSP				86,067	7,688	2,882	21,988
CODE ENFORCE				57,786	129,058	3,945	14,769
PLANS REVIEW				24,338	3,668	94	6,224
ADM FEE COLLEC				3,014	507		755
ZONING REVIEW				7,832	228,337	63	1,962
VCB				51,798	22,283	11,510	15,868
SPORTS AUTHOR	268			6,386	3,161	2,823	1,132

## Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
TRANS ADMIN	14,723			8,138	84,217	24,439	3,585
LANDSCAPE				12,429	8,429	3,527	8,732
ROADWAY/PIPE				75,285	1,092	7,216	52,838
BRIDGE OPS	736			11,784	937	1,921	8,268
TRAF OPS/SIGNA	20,595			22,140	5,034	7,764	14,128
TRAF SIGN/MARK	20,595			26,396	4,722	7,246	16,849
TRAFFIC ENGIN				14,461	4,488	6,051	9,241
ENGINEER/PLAN				4,254	100,218	1,590	3,975
ENG/CONSTR				8,918	17,327	1,509	8,357
ENG/DESIGN				5,952	3,473	363	5,572
GIS				2,291			1,887
HAZ MAT FD 182				7,755		835	1,785
SCHOOL IMP FEE				15,617	19,395		
COM PRK IMP FE				28,283	1,991		
REG PRK IMP FE				8,532	468		
ROADS IMP FEE				31,748	35,123		
EMS IMPACT FEE				6,393	1,054		
FUNDS 201-299				5,842			
CONSER PKS/REC				2,211			3,774
CONSER CTY LAN				221			377
FUNDS 301-399				62,684		15,328	
SOLID WASTE				189,900	47,377	22,827	30,925
AIRPORT & PORT				337,739			71,788
TOLL FACILITY	26,234			149,067	1,561	9,708	51,943
TRANSIT	6,057			189,508	16,664	20,853	108,573
UTILITIES				434,120	118,012	151,590	127,663
TELEPHONES							
DATA PROCESS	4,417			17,017	3,902	26,865	377
GOVT COMMUNICA				11,873		440	1,453
DENTAL				10,684	5,420		208
GROUP MEDICAL				11,099	65,538	237	2,510
GEN LIABILITY				9,684	55,485	394	226,420
FLEET MGMT	29,111			93,488	664	33,248	14,670
FLEET REPLACE				17,445			
FMB - IMP FEE				5,492			
BONITA IMP FEE				9,106			
BON ROAD IMP F				813			
LAW ENF TRUST				5,664			
FD 190 ANIM TR				7,404			
3S DISPOSAL							
FD 632 MOSQ CO				4,061			
FUND 661 BONDS				598			
FD 951 LT DEBT				164			
VIDEO/CABLE TV							
FIXED ASSETS				13,831			
CONTRACTS CHG	218,714				384,947		
GENERAL GOVT							
ALL OTHERS				99,872	140,021		

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
Reimbursement	456,050						
Total	0	0	0	0	0	0	0

## Detail of Allocated Costs

	MAINT/REP SVCS	CONTRACTS ADM	Tot. Allocated
Departments			
BLDG USE ALLO			
EQUIP USE ALLO			
CLERK MINUTES	17,671		
PUB RESOURCES	35,551	1,651	
NON-DEPART'L			
BUDGET SVCS	13,832	3,302	
PUB WKS ADMIN	331		
CLK INT AUDIT			
CLERK INFO SYS	91,983		
CLERK HUM RES			
CLERK FINANCE	68,295		
CTY ATTORNEY	103,179	1,651	
PURCHASING	75		
HUMAN RESOURCE	46,649	13,210	
MAINT/REP SVCS	-13,398,240	8,256	
CONTRACTS ADM		-664,029	
COUNTY MANAGER	106,725	1,662	219,736
COMMISSIONERS	173,551		1,288,711
CLERK ADMIN	99,892		472,352
CDBG			19,031
EQUAL EMP OPP	3,021		20,134
VETERAN'S SVCS			10,939
TAX COLLECTOR	42,194		94,977
CLK MICROG			13,555
CLK CIVIL CRT			217,830
CLK PROBATE			28,201
CLK RECORDING	102,845		1,605,361
CLK DEL TAX			24,473
CLK FELONY			72,173
CLK JURY			28,514
CLK JUVENILE			38,658
CLK CIVIL TRAF			75,173
CLK CRIM TRAF			177,732
CLK CAPE CORAL			17,641
CLK SUP DEPOSI			21,890
CLK APPEALS			5,541
CLK COURT OPNS			37,162
CRIM ADM SVCS			27,703
CTS CUST SVC			55,408
COURT DEPT			5,586,497
CLERK OTHER			659,084
FUNDS 2 - 674	76,572		1,558,411
PROP APPRAISER	19,726		110,614
ELECTIONS	21,488		41,767
JAIL			574,623
SHERIFF	1,317,244		1,406,754
CT SVCS-GEN FD			44,216
GUAR AD LITEM			636



## Detail of Allocated Costs

Departments	MAINT/REP SVCS	CONTRACTS ADM	Tot. Allocated
PUB DEFENDER	6,386		98,020
STATE ATTORNEY	13,900		101,315
MED EXAMINER	57,766	1,662	88,251
HUMAN SERVICES	59,013	13,295	299,230
STATE HEALTH	26,575		39,268
INT SVS FISCAL			69,699
COUNTY LANDS	39	3,323	345,848
EMER MGMT OPS	21,291	3,323	98,166
EMER OPS PLAN			1,717
EMER RESPONSE	16,932	3,323	331,080
EMER DISPATCH	16,932	3,323	68,595
PS LOGISTICS	16,932	1,662	54,996
PS INFO RESOUR	16,932	1,662	47,771
PKS/REC GEN'L	652,027	8,309	1,041,652
ECONOMIC DEVT	59		52,921
ANIMAL CONTROL	27,126	1,662	264,754
SMART GROWTH		3,323	24,237
NAT RES MGMT	19,459	3,323	266,587
CONST & DESIGN	505		222,311
FIRE IMPACT FE			98,046
MSTU SPEC DIST			158,612
MSBU SPEC DIST			94,804
MSTBU OPER			7,879
ADM OFF OF CTS			57,997
FUND 106 OTHER			17,519
COMM RED AGEN			9,132
HICKEY CREEK			4,800
FUND 138			52,671
FUND 139 OTHER			20,714
CANAL MAINT			38,617
SUR WTR MGMT	4,810		26,365
LIBRARIES	273,569	1,662	889,613
E911 IMPLEMENT			27,546
HEARING EXAMIN	144	1,662	93,452
PKS & REC 155	652,027	8,309	1,050,029
COMM DEVT ADM			255,383
PLANNING 155			142,412
DEVT REVIEW	862		155,796
REZONE & DRI'S	862		189,851
ENV SCIENCES	862		60,357
PERMIT ISSUANC	862		104,090
BUILDING INSP	862		206,111
CODE ENFORCE	862		219,091
PLANS REVIEW	862		66,864
ADM FEE COLLEC			4,528
ZONING REVIEW	862		255,384
VCB		16,618	144,649
SPORTS AUTHOR		1,662	31,006

## Detail of Allocated Costs

Departments	MAINT/REP SVCS	CONTRACTS ADM	Tot. Allocated
TRANS ADMIN		3,323	190,260
LANDSCAPE			40,958
ROADWAY/PIPE	24,998		182,818
BRIDGE OPS	5,094		36,507
TRAF OPS/SIGNA		1,662	83,226
TRAF SIGN/MARK		1,662	83,867
TRAFFIC ENGIN	28,431		74,315
ENGINEER/PLAN	970		116,656
ENG/CONSTR	970		48,363
ENG/DESIGN	970		26,051
GIS			4,559
HAZ MAT FD 182			18,267
SCHOOL IMP FEE			94,381
COM PRK IMP FE			109,611
REG PRK IMP FE			70,802
ROADS IMP FEE			146,618
EMS IMPACT FEE			66,710
FUNDS 201-299			116,233
CONSER PKS/REC			6,254
CONSER CTY LAN			625
FUNDS 301-399			182,154
SOLID WASTE		16,618	385,596
AIRPORT & PORT			443,356
TOLL FACILITY	56,317	3,323	349,276
TRANSIT	57,692	16,618	481,186
UTILITIES	1,242	4,986	1,031,632
TELEPHONES			10,549
DATA PROCESS	6,522	1,662	73,649
GOVT COMMUNICA	6,686		28,338
DENTAL	1,677		22,102
GROUP MEDICAL	1,677		99,875
GEN LIABILITY	1,677	8,318	332,926
FLEET MGMT	18,766		221,059
FLEET REPLACE			19,419
FMB - IMP FEE			7,383
BONITA IMP FEE			11,547
BON ROAD IMP F			912
LAW ENF TRUST			7,569
FD 190 ANIM TR			8,437
3S DISPOSAL			1,522
FD 632 MOSQ CO			5,515
FUND 661 BONDS			648
FD 951 LT DEBT			223
VIDEO/CABLE TV			180,157
FIXED ASSETS			18,815
CONTRACTS CHG	8,911,662	498,022	10,013,345
GENERAL GOVT			3,031,665
ALL OTHERS	42,745		295,507

Detail of Allocated Costs

Departments	MAINT/REP SVCS	CONTRACTS ADM	Tot. Allocated
Reimbursement			486,865
Total	0	0	41,823,541

LEE COUNTY - OMB A-87 COST PLAN - FYE 9/30/08  
 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.
GENERAL GOVERNMENT	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	PULL TIME EMPLOYEES PER DEPARTMENT
CTY ATTORNEY	
LEGAL COUNSEL	NUMBER OF HOURS WORKED PER DEPT EXCL PORT
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 2008**  
**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 \$7,016,150 and yields a use charge of \$140,323. This has been allocated based on occupied square footage.

**Justice Center** - Acquisition and renovation costs total \$71,137,500 and yields a use charge of \$1,422,750. 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:	1,563,073			1,563,073
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	1,563,073	0		1,563,073
	=====	=====		=====



BLDG USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
Expenses:			
DEPRECIATION EXPENSE	1,563,073	140,323	1,422,750
Departmental Expenditures:	1,563,073	140,323	1,422,750
Functional Cost:	1,563,073	140,323	1,422,750
1st Allocation:	1,563,073	140,323	1,422,750
	-----	-----	-----
2nd Allocation:	0		
	-----		
Total Allocated:	1,563,073	140,323	1,422,750
	=====	=====	=====

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	3,300		3,300		3,300
PUB RESOURCES	4,630.00	4.470	6,272		6,272		6,272
BUDGET SVCS	1,907.00	1.841	2,583		2,583		2,583
CLERK INFO SYS	12,683.00	12.244	17,181		17,181		17,181
CLERK FINANCE	9,417.00	9.091	12,757		12,757		12,757
CTY ATTORNEY	13,764.00	13.288	18,646		18,646		18,646
HUMAN RESOURCE	6,061.00	5.851	8,211		8,211		8,211
COUNTY MANAGER	12,109.00	11.690	16,404		16,404		16,404
COMMISSIONERS	20,081.00	19.386	27,203		27,203		27,203
CLERK ADMIN	4,248.00	4.101	5,755		5,755		5,755
EQUAL EMP OPP	360.00	0.348	488		488		488
CLK RECORDING	12,256.00	11.832	16,603		16,603		16,603
DATA PROCESS	207.00	0.200	280		280		280
GOVT COMMUNICA	797.00	0.769	1,080		1,080		1,080
DENTAL	200.00	0.193	271		271		271
GROUP MEDICAL	200.00	0.193	271		271		271
GEN LIABILITY	200.00	0.193	271		271		271
ALL OTHERS	2,029.00	1.959	2,747		2,747		2,747
<b>Total:</b>	<b>103,585.00</b>	<b>100.000</b>	<b>140,323</b>		<b>140,323</b>		<b>140,323</b>
	=====	=====	=====	=====	=====	=====	=====

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	181,236		181,236		181,236
FUNDS 2 - 674	104,771.00	34.531	491,287		491,287		491,287
JAIL	122,543.00	40.388	574,623		574,623		574,623
SHERIFF	5,780.00	1.905	27,103		27,103		27,103
PUB DEFENDER	17,169.00	5.659	80,508		80,508		80,508
STATE ATTORNEY	14,500.00	4.779	67,993		67,993		67,993
Total:	303,413.00	100.000	1,422,750		1,422,750		1,422,750
	=====	=====	=====	=====	=====	=====	=====

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	3,300	3,300	
PUB RESOURCES	6,272	6,272	
BUDGET SVCS	2,583	2,583	
CLERK INFO SYS	17,181	17,181	
CLERK FINANCE	12,757	12,757	
CTY ATTORNEY	18,646	18,646	
HUMAN RESOURCE	8,211	8,211	
COUNTY MANAGER	16,404	16,404	
COMMISSIONERS	27,203	27,203	
CLERK ADMIN	186,991	5,755	181,236
EQUAL EMP OPP	488	488	
CLK RECORDING	16,603	16,603	
FUNDS 2 - 674	491,287		491,287
JAIL	574,623		574,623
SHERIFF	27,103		27,103
PUB DEFENDER	80,508		80,508
STATE ATTORNEY	67,993		67,993
DATA PROCESS	280	280	
GOVT COMMUNICA	1,080	1,080	
DENTAL	271	271	
GROUP MEDICAL	271	271	
GEN LIABILITY	271	271	
ALL OTHERS	2,747	2,747	
Reimbursement:			
Total:	1,563,073	140,323	1,422,750
	=====	=====	=====

**FISCAL 2008**  
**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, 2008.

EQUIP USE ALLO

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	3,595,747			3,595,747
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	3,595,747	0		3,595,747
	=====	=====		=====

EQUIP USE ALLO  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	3,595,747		3,595,747
Departmental			
Expenditures:	3,595,747		3,595,747
Functional Cost:	3,595,747		3,595,747
1st Allocation:	3,595,747		3,595,747
	-----		-----
2nd Allocation:	0		
	-----		
Total Allocated:	3,595,747		3,595,747
	=====		=====

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	810.00	0.023	810		810		810
PUB RESOURCES	84,025.00	2.337	84,025		84,025		84,025
PUB WKS ADMIN	3,233.00	0.090	3,233		3,233		3,233
CLERK INFO SYS	2,680,626.00	74.550	2,680,626		2,680,626		2,680,626
CLERK FINANCE	14,616.00	0.406	14,616		14,616		14,616
CTY ATTORNEY	12,628.00	0.351	12,628		12,628		12,628
PURCHASING	2,085.00	0.058	2,085		2,085		2,085
HUMAN RESOURCE	16,327.00	0.454	16,327		16,327		16,327
MAINT/REP SVCS	781,397.00	21.731	781,397		781,397		781,397
Total:	3,595,747.00	100.000	3,595,747		3,595,747		3,595,747
	=====	=====	=====	=====	=====	=====	=====

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	810	810
PUB RESOURCES	84,025	84,025
PUB WKS ADMIN	3,233	3,233
CLERK INFO SYS	2,680,626	2,680,626
CLERK FINANCE	14,616	14,616
CTY ATTORNEY	12,628	12,628
PURCHASING	2,085	2,085
HUMAN RESOURCE	16,327	16,327
MAINT/REP SVCS	781,397	781,397
Reimbursement:		
Total:	3,595,747	3,595,747
	=====	=====

**FISCAL 2008**  
**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:	367,882			367,882
Deductions:				
CAPITAL OUTLAY	-13,000			
Total Deductions:	-13,000			-13,000
Allocated Additions:				
BLDG USE ALLO	3,300		3,300	
EQUIP USE ALLO	810		810	
CLERK HUM RES		17,194	17,194	
CLERK FINANCE		3,410	3,410	
MAINT/REP SVCS		17,671	17,671	
Total Allocated Additions:	4,110	38,275	42,385	42,385
Total to be Allocated:	358,992	38,275		397,267
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CLERK MINUTES  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	BCC SUPPORT
Expenses:			
SALARIES & WAGES	237,489		237,489
FRINGE BENEFITS	115,972		115,972
SUPPLIES	833		833
EQUIPMENT MAINT	2,387		2,387
CONTRACTUAL SERVICES	459		459
OTHER CHARGES	868		868
REVENUES	-3,126		-3,126
CAPITAL OUTLAY	13,000	13,000	
Departmental			
Expenditures:	367,882	13,000	354,882
Deductions:	-13,000	-13,000	
Functional Cost:	354,882		354,882
Additions 1st			
Others:	4,110	4,110	4,110
Reallocate Admin:		-4,110	
1st Allocation:	358,992		358,992
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Additions 2nd			
Others:	38,275	38,275	38,275
Reallocate Admin:		-38,275	
2nd Allocation:	38,275		38,275
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Total Allocated:	397,267		397,267
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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	358,992		358,992	38,275	397,267
Total:	100.00	100.000	358,992		358,992	38,275	397,267
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Allocation Basis: DIRECT ASSIGNMENT

Source: CLERK'S OFFICE

CLERK MINUTES

Departmental Cost Allocation Summary

Departments	Total	BCC SUPPORT
COMMISSIONERS	397,267	397,267
Reimbursement:		
Total:	397,267	397,267
	=====	=====

**FISCAL 2008**  
**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 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 \$463,561 have been credited against expenses.

PUB RESOURCES  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,417,945			1,417,945
Deductions:				
POSTAGE AND FREIGHT	-403,516			
ADVERTISING	-147,768			
INTERNAL POSTAGE	409,776			
INT/EXT PRINT/XEROX	44,298			
COUNTY FUNCTION	-47,627			
INTERNAL GRAPHICS	3,313			
Total Deductions:	-141,524			-141,524
Allocated Additions:				
BLDG USE ALLO	6,272		6,272	
EQUIP USE ALLO	84,025		84,025	
PUB RESOURCES		1,974	1,974	
NON-DEPART'L		807	807	
BUDGET SVCS		5,786	5,786	
CLK INT AUDIT		42,300	42,300	
CLERK FINANCE		9,662	9,662	
CTY ATTORNEY		39,089	39,089	
PURCHASING		5,752	5,752	
HUMAN RESOURCE		7,896	7,896	
MAINT/REP SVCS		35,551	35,551	
CONTRACTS ADM		1,651	1,651	
Total Allocated Additions:	90,297	150,468	240,765	240,765
Total to be Allocated:	1,366,718	150,468		1,517,186
	=====	=====		=====



PUB RESOURCES  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS
<b>Expenses:</b>					
SALARIES & WAGES	745,644		59,652	89,477	37,282
FRINGE BENEFITS	299,024		23,922	35,883	14,951
DATA PROCESS/NETWORK	106,243		8,499	12,749	5,312
CONTRACTED SERVICES	2,985		239	358	149
TRAVEL	269		22	32	13
MOTOR POOL/VEH MAINT	8,635		691	1,036	432
TELEPHONE	20,080		1,606	2,410	1,004
POSTAGE AND FREIGHT	403,516	403,516		403,516	
PRINTING SUPPLIES	12,516				
SUPPLIES	9,561		765	1,147	478
MINOR PURCHASES	1,502		121	180	75
EQUIPMENT RENTAL	14,344		1,148	1,721	717
EQUIP MAINTENANCE	22,430		1,793	2,692	1,122
REFERENCE MATERIALS	1,942		155	233	97
ADVERTISING	147,768	147,768			
SELF INSURANCE/BONDS	10,827		866	1,299	541
INTERNAL POSTAGE	-409,776	-409,776		-409,776	
INT/EXT PRINT/XEROX	-44,298	-44,298			
OTHER REVENUES	-6,060		-485	-727	-303
COUNTY FUNCTION	47,627	47,627			
PRINTING	15,088		1,207	1,811	754
VIDEO REVENUE	-114			-114	
OTHER CHARGES	772		61	93	39
INTERNAL GRAPHICS	-3,313	-3,313			
INTERNAL REPAIR	2,636		211	316	132
WORKERS' COMP IGS	8,097		647	972	405
<b>Departmental</b>					
Expenditures:	1,417,945	141,524	101,120	145,308	63,200
Deductions:	-141,524	-141,524			
Functional Cost:	1,276,421		101,120	145,308	63,200
<b>Additions 1st</b>					
Others:	90,297	90,297	7,153	10,722	4,471
Reallocate Admin:		-90,297			
1st Allocation:	1,366,718		108,273	156,030	67,671
<b>Additions 2nd</b>					
Others:	150,468	150,468	11,920	17,867	7,450
Reallocate Admin:		-150,468			
2nd Allocation:	150,468		11,920	17,867	7,450
<b>Total Allocated:</b>	<b>1,517,186</b>		<b>120,193</b>	<b>173,897</b>	<b>75,121</b>
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PUB RESOURCES  
 Schedule of Costs to be  
 Allocated by Function

	DUPLICATING SERVICES	GENERAL GOVERNMENT
Expenses:		
SALARIES & WAGES	44,739	514,494
FRINGE BENEFITS	17,941	206,327
DATA PROCESS/NETWORK	6,375	73,308
CONTRACTED SERVICES	179	2,060
TRAVEL	16	186
MOTOR POOL/VEH MAINT	518	5,958
TELEPHONE	1,205	13,855
POSTAGE AND FREIGHT		
PRINTING SUPPLIES	12,516	
SUPPLIES	574	6,597
MINOR PURCHASES	90	1,036
EQUIPMENT RENTAL	861	9,897
EQUIP MAINTENANCE	1,346	15,477
REFERENCE MATERIALS	117	1,340
ADVERTISING		
SELF INSURANCE/BONDS	650	7,471
INTERNAL POSTAGE		
INT/EXT PRINT/XEROX	-75,335	
OTHER REVENUES	-364	-4,181
COUNTY FUNCTION		
PRINTING	905	10,411
VIDEO REVENUE		
OTHER CHARGES	46	533
INTERNAL GRAPHICS		
INTERNAL REPAIR	158	1,819
WORKERS' COMP IGS	486	5,587
Departmental		
Expenditures:	13,023	872,175
Functional Cost:	13,023	872,175
Additions 1st		
Others:	6,251	61,700
1st Allocation:	19,274	933,875
	-----	-----
Additions 2nd		
Others:	10,417	102,814
2nd Allocation:	10,417	102,814
	-----	-----
Total Allocated:	29,691	1,036,689
	*****	*****

PUB RESOURCES  
 Detail Allocation of  
 BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	20.00	1.484	1,606		1,606		1,606
BUDGET SVCS	38.00	2.819	3,052		3,052	341	3,393
PUB WKS ADMIN	7.00	0.519	562		562	63	625
CTY ATTORNEY	135.00	10.015	10,843		10,843	1,212	12,055
PURCHASING	6.00	0.445	482		482	54	536
COUNTY MANAGER	15.00	1.113	1,205		1,205	135	1,340
COMMISSIONERS	59.00	4.377	4,739		4,739	530	5,269
CLERK ADMIN	57.00	4.228	4,578		4,578	512	5,090
SHERIFF	9.00	0.668	723		723	81	804
HUMAN SERVICES	39.00	2.893	3,133		3,133	350	3,483
COUNTY LANDS	143.00	10.608	11,486		11,486	1,284	12,770
EMER MGMT OPS	1.00	0.074	80		80	9	89
EMER RESPONSE	64.00	4.748	5,141		5,141	574	5,715
PKS/REC GEN'L	28.50	2.114	2,289		2,289	256	2,545
ECONOMIC DEVT	5.00	0.371	402		402	45	447
ANIMAL CONTROL	4.00	0.297	321		321	36	357
NAT RES MGMT	68.00	5.045	5,462		5,462	610	6,072
CONST & DESIGN	56.00	4.154	4,498		4,498	503	5,001
CANAL MAINT	16.29	1.208	1,308		1,308	146	1,454
LIBRARIES	14.00	1.039	1,124		1,124	126	1,250
E911 IMPLEMENT	1.00	0.074	80		80	9	89
PKS & REC 155	28.50	2.114	2,289		2,289	256	2,545
COMM DEVT ADM	8.60	0.638	691		691	77	768
PLANNING 155	8.60	0.638	691		691	77	768
DEVT REVIEW	8.60	0.638	691		691	77	768
REZONE & DRI'S	8.60	0.638	691		691	77	768
ENV SCIENCES	8.60	0.638	691		691	77	768
PERMIT ISSUANC	8.60	0.638	691		691	77	768
BUILDING INSP	8.60	0.638	691		691	77	768
CODE ENFORCE	8.60	0.638	691		691	77	768
PLANS REVIEW	8.60	0.638	691		691	77	768
ZONING REVIEW	8.60	0.638	691		691	77	768
VCB	8.00	0.593	643		643	72	715
TRANS ADMIN	16.28	1.208	1,308		1,308	146	1,454
LANDSCAPE	16.28	1.208	1,308		1,308	146	1,454
ROADWAY/PIPE	16.28	1.208	1,308		1,308	146	1,454
BRIDGE OPS	16.29	1.208	1,308		1,308	146	1,454
TRAF OPS/SIGNA	16.29	1.208	1,308		1,308	146	1,454
TRAFFIC ENGIN	16.29	1.208	1,308		1,308	146	1,454
SOLID WASTE	32.00	2.374	2,570		2,570	287	2,857
AIRPORT & PORT	3.00	0.223	241		241	27	268
TRANSIT	31.00	2.300	2,490		2,490	278	2,768
UTILITIES	269.00	19.955	21,606		21,606	2,415	24,021
DATA PROCESS	6.00	0.445	482		482	54	536
FLEET REPLACE	1.00	0.074	80		80	9	89
Total:	1,348.00	100.000	108,273		108,273	11,920	120,193
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Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

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	162,290		162,290	17,867	180,157
Total:	100.00	100.000	162,290		162,290	17,867	180,157
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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	15.25	0.544	368		368		368
BUDGET SVCS	12.35	0.441	298		298	33	331
PUB WKS ADMIN	9.35	0.334	226		226	25	251
CTY ATTORNEY	33.00	1.178	797		797	88	885
PURCHASING	10.00	0.357	242		242	27	269
HUMAN RESOURCE	14.80	0.528	358	-198	160	40	200
MAINT/REP SVCS	138.00	4.927	3,334		3,334	369	3,703
CONTRACTS ADM	6.00	0.214	145		145	16	161
COUNTY MANAGER	9.48	0.338	229		229	25	254
COMMISSIONERS	10.00	0.357	242		242	27	269
CDBG	7.00	0.250	169		169	19	188
EQUAL EMP OPP	5.19	0.185	125		125	14	139
VETERAN'S SVCS	4.00	0.143	97		97	11	108
HUMAN SERVICES	46.00	1.642	1,111	-231	880	123	1,003
INT SVS FISCAL	14.00	0.500	338		338	37	375
COUNTY LANDS	13.00	0.464	314		314	35	349
EMER MGMT OPS	6.75	0.241	163		163	18	181
EMER RESPONSE	330.70	11.807	7,990	-347	7,643	884	8,527
EMER DISPATCH	34.10	1.217	824		824	91	915
PS LOGISTICS	9.90	0.353	239		239	26	265
PS INFO RESOUR	4.20	0.150	101		101	11	112
PKS/REC GEN'L	125.22	4.471	3,025	-789	2,236	335	2,571
ECONOMIC DEVT	16.00	0.571	387		387	43	430
ANIMAL CONTROL	46.00	1.642	1,111		1,111	123	1,234
SMART GROWTH	1.35	0.048	33		33	4	37
NAT RES MGMT	42.65	1.523	1,030		1,030	114	1,144
CONST & DESIGN	11.50	0.411	278		278	31	309
MSTU SPEC DIST	2.75	0.098	66		66	7	73
HICKEY CREEK	1.00	0.036	24		24	3	27
FUND 138	2.40	0.086	58		58	6	64
FUND 139 OTHER	2.00	0.071	48		48	5	53
CANAL MAINT	26.00	0.928	628		628	70	698
SUR WTR MGMT	13.35	0.477	323		323	36	359
LIBRARIES	282.00	10.068	6,813	-50	6,763	754	7,517
E911 IMPLEMENT	6.25	0.223	151		151	17	168
HEARING EXAMIN	5.00	0.179	121		121	13	134
PKS & REC 155	143.78	5.133	3,474	-789	2,685	385	3,070
COMM DEVT ADM	19.65	0.702	475		475	53	528
PLANNING 155	11.60	0.414	280		280	31	311
DEVT REVIEW	21.40	0.764	517		517	57	574
REZONE & DRI'S	16.00	0.571	387		387	43	430
ENV SCIENCES	16.00	0.571	387		387	43	430
PERMIT ISSUANC	25.80	0.921	623		623	69	692
BUILDING INSP	57.10	2.039	1,380		1,380	153	1,533
CODE ENFORCE	38.35	1.369	927	-80	847	103	950
PLANS REVIEW	16.15	0.577	390		390	43	433

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	0.071	48		48	5	53
ZONING REVIEW	5.20	0.186	126		126	14	140
VCB	24.00	0.857	580		580	64	644
SPORTS AUTHOR	3.00	0.107	72		72	8	80
TRANS ADMIN	9.50	0.339	230		230	25	255
LANDSCAPE	19.00	0.678	459		459	51	510
ROADWAY/PIPE	115.00	4.106	2,778	-107	2,671	308	2,979
BRIDGE OPS	18.00	0.643	435		435	48	483
TRAF OPS/SIGNA	26.00	0.928	628		628	70	698
TRAF SIGN/MARK	31.00	1.107	749		749	83	832
TRAFFIC ENGIN	17.00	0.607	411		411	45	456
ENGINEER/PLAN	10.00	0.357	242		242	27	269
ENG/CONSTR	21.00	0.750	507	-80	427	56	483
ENG/DESIGN	14.00	0.500	338		338	37	375
GIS	5.00	0.179	121		121	13	134
HAZ MAT FD 182	4.25	0.152	103		103	11	114
CONSER PKS/REC	10.00	0.357	242		242	27	269
CONSER CTY LAN	1.00	0.036	24		24	3	27
SOLID WASTE	71.00	2.535	1,715	-198	1,517	190	1,707
TOLL FACILITY	114.00	4.070	2,754		2,754	305	3,059
TRANSIT	257.00	9.175	6,209		6,209	687	6,896
UTILITIES	291.00	10.389	7,030		7,030	778	7,808
DATA PROCESS	1.00	0.036	24		24	3	27
GOVT COMMUNICA	3.85	0.137	93		93	10	103
DENTAL	0.55	0.020	13		13	1	14
GROUP MEDICAL	6.65	0.237	161		161	18	179
GEN LIABILITY	5.63	0.201	136		136	15	151
FLEET MGMT	33.00	1.178	797		797	88	885
Sub-total:	2,801.00	100.000	67,671	-2,869	64,802	7,450	72,252
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Reimbursement:				2,869	2,869		2,869
Total:	2,801.00	100.000	67,671		67,671	7,450	75,121
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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	434.00	1.553	1,469	-434	1,035	162	1,197
PUB WKS ADMIN	233.00	0.834	789	-233	556	87	643
CTY ATTORNEY	249.00	0.891	843	-249	594	93	687
PURCHASING	46.00	0.165	156	-46	110	17	127
HUMAN RESOURCE	4,620.00	16.532	15,641	-4,620	11,021	1,722	12,743
CONTRACTS ADM	210.00	0.751	711	-210	501	78	579
COUNTY MANAGER	23.00	0.082	78	-23	55	9	64
COMMISSIONERS	56.00	0.200	190	-56	134	21	155
VETERAN'S SVCS	12.00	0.043	41	-12	29	4	33
HUMAN SERVICES	2,956.00	10.578	10,007	-2,956	7,051	1,102	8,153
COUNTY LANDS	79.00	0.283	267	-79	188	29	217
EMER MGMT OPS	247.00	0.884	836	-247	589	92	681
EMER RESPONSE	2,116.00	7.572	7,164	-2,116	5,048	789	5,837
PKS/REC GEN'L	77.00	0.276	261	-77	184	29	213
ANIMAL CONTROL	22.00	0.079	74	-22	52	8	60
NAT RES MGMT	224.00	0.802	758	-224	534	83	617
LIBRARIES	11,328.00	40.535	38,350	-11,328	27,022	4,222	31,244
E911 IMPLEMENT	697.00	2.494	2,360	-697	1,663	260	1,923
PKS & REC 155	77.00	0.276	261	-77	184	29	213
PLANNING 155	175.00	0.626	592	-175	417	65	482
REZONE & DRI'S	106.00	0.379	359	-106	253	40	293
ENV SCIENCES	164.00	0.587	555	-164	391	61	452
BUILDING INSP	865.00	3.095	2,928	-865	2,063	322	2,385
CODE ENFORCE	159.00	0.569	538	-159	379	59	438
VCB	39.00	0.140	132	-39	93	15	108
SPORTS AUTHOR	1,534.00	5.489	5,193	-1,534	3,659	572	4,231
ROADWAY/PIPE	222.00	0.794	752	-222	530	83	613
TRAFFIC ENGIN	78.00	0.279	264	-78	186	29	215
SOLID WASTE	215.00	0.769	728	-215	513	80	593
TOLL FACILITY	43.00	0.154	146	-43	103	16	119
TRANSIT	45.00	0.161	152	-45	107	17	124
UTILITIES	220.00	0.787	745	-220	525	82	607
GEN LIABILITY	23.00	0.082	78	-23	55	9	64
FLEET MGMT	352.00	1.260	1,191	-352	839	131	970
Sub-total:	27,946.00	100.000	94,609	-27,946	66,663	10,417	77,080
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Reimbursement:				27,946	27,946		27,946
Total:	27,946.00	100.000	94,609		94,609	10,417	105,026
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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	933,875		933,875	102,814	1,036,689
Total:	100.00	100.000	933,875		933,875	102,814	1,036,689
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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
PUB RESOURCES	1,974	1,606		368	
BUDGET SVCS	4,921	3,393		331	1,197
PUB WKS ADMIN	1,519	625		251	643
CTY ATTORNEY	13,627	12,055		885	687
PURCHASING	932	536		269	127
HUMAN RESOURCE	12,943			200	12,743
MAINT/REP SVCS	3,703			3,703	
CONTRACTS ADM	740			161	579
COUNTY MANAGER	1,658	1,340		254	64
COMMISSIONERS	5,693	5,269		269	155
CLERK ADMIN	5,090	5,090			
CDBG	188			188	
EQUAL EMP OPP	139			139	
VETERAN'S SVCS	141			108	33
SHERIFF	804	804			
HUMAN SERVICES	12,639	3,483		1,003	8,153
INT SVS FISCAL	375			375	
COUNTY LANDS	13,336	12,770		349	217
EMER MGMT OPS	951	89		181	681
EMER RESPONSE	20,079	5,715		8,527	5,837
EMER DISPATCH	915			915	
PS LOGISTICS	265			265	
PS INFO RESOUR	112			112	
PKS/REC GEN'L	5,329	2,545		2,571	213
ECONOMIC DEVT	877	447		430	
ANIMAL CONTROL	1,651	357		1,234	60
SMART GROWTH	37			37	
NAT RES MGMT	7,833	6,072		1,144	617
CONST & DESIGN	5,310	5,001		309	
MSTU SPEC DIST	73			73	
HICKEY CREEK	27			27	
FUND 138	64			64	
FUND 139 OTHER	53			53	
CANAL MAINT	2,152	1,454		698	
SUR WTR MGMT	359			359	
LIBRARIES	40,011	1,250		7,517	31,244
E911 IMPLEMENT	2,180	89		168	1,923
HEARING EXAMIN	134			134	
PKS & REC 155	5,828	2,545		3,070	213
COMM DEVT ADM	1,296	768		528	
PLANNING 155	1,561	768		311	482
DEVT REVIEW	1,342	768		574	
REZONE & DRI'S	1,491	768		430	293
ENV SCIENCES	1,650	768		430	452
PERMIT ISSUANC	1,460	768		692	
BUILDING INSP	4,686	768		1,533	2,385
CODE ENFORCE	2,156	768		950	438
PLANS REVIEW	1,201	768		433	

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
ADM FEE COLLEC	53			53	
ZONING REVIEW	908	768		140	
VCB	1,467	715		644	108
SPORTS AUTHOR	4,311			80	4,231
TRANS ADMIN	1,709	1,454		255	
LANDSCAPE	1,964	1,454		510	
ROADWAY/PIPE	5,046	1,454		2,979	613
BRIDGE OPS	1,937	1,454		483	
TRAF OPS/SIGNA	2,152	1,454		698	
TRAF SIGN/MARK	832			832	
TRAFFIC ENGIN	2,125	1,454		456	215
ENGINEER/PLAN	269			269	
ENG/CONSTR	483			483	
ENG/DESIGN	375			375	
GIS	134			134	
HAZ MAT FD 182	114			114	
CONSER PKS/REC	269			269	
CONSER CTY LAN	27			27	
SOLID WASTE	5,157	2,857		1,707	593
AIRPORT & PORT	268	268			
TOLL FACILITY	3,178			3,059	119
TRANSIT	9,788	2,768		6,896	124
UTILITIES	32,436	24,021		7,808	607
DATA PROCESS	563	536		27	
GOVT COMMUNICA	103			103	
DENTAL	14			14	
GROUP MEDICAL	179			179	
GEN LIABILITY	215			151	64
FLEET MGMT	1,855			885	970
FLEET REPLACE	89	89			
VIDEO/CABLE TV	180,157		180,157		
GENERAL GOVT	1,036,689				
Reimbursement:	30,815			2,869	27,946
Total:	1,517,186	120,193	180,157	75,121	105,026
	=====	=====	=====	=====	=====

## PUB RESOURCES

## Departmental Cost Allocation Summary

Departments                    GENERAL GOVERNMENT

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  
SHERIFF  
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  
MSTU SPEC DIST  
HICKEY CREEK  
FUND 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  
ENV SCIENCES  
PERMIT ISSUANC  
BUILDING INSP  
CODE ENFORCE  
PLANS REVIEW

PUB RESOURCES

Departmental Cost Allocation Summary

Departments                    GENERAL GOVERNMENT

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	
FLEET REPLACE	
VIDEO/CABLE TV	
GENERAL GOVT	1,036,689

Reimbursement:

Total:	1,036,689
	=====

**FISCAL 2008**  
**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 \$332,516 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 and expenses associated with impact fees have been directly assigned.

(5) General Government - Costs considered to be general government in nature have been disallowed for plan purposes.

NON-DEPART'L  
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	3,099,074			3,099,074
Allocated Additions:				
NON-DEPART'L		4,721	4,721	
CLERK FINANCE		44,316	44,316	
Total Allocated Additions:		49,037	49,037	49,037
Total to be Allocated:	3,099,074	49,037		3,148,111
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
<b>Expenses:</b>					
ANNUAL AUDIT	473,100		473,100		
UNEMPLOYMENT COMPEN	332,516				332,516
MEMBERSHIPS & DUES	54,615			54,615	
PROFESSIONAL SERVICE	19,500				
CONS/LEGAL SERVICES	127,031				
CREDIT CARD FEES	83,105				
FISCAL SUP - IMP FEE	99,921				
OTHER GC5190300100	1,909,286			1,909,286	
<b>Departmental</b>					
Expenditures:	3,099,074		473,100	1,963,901	332,516
Functional Cost:	3,099,074		473,100	1,963,901	332,516
1st Allocation:	3,099,074		473,100	1,963,901	332,516
-----					
<b>Additions 2nd</b>					
Others:	49,037	49,037	7,492	31,075	5,261
Reallocate Admin:		-49,037			
2nd Allocation:	49,037		7,492	31,075	5,261
-----					
<b>Total Allocated:</b>	<b>3,148,111</b>		<b>480,592</b>	<b>1,994,976</b>	<b>337,777</b>
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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/LEGAL SERVICES		127,031
CREDIT CARD FEES		83,105
FISCAL SUP - IMP FEE		99,921
OTHER GC5190300100		
Departmental		
Expenditures:	19,500	310,057
Functional Cost:	19,500	310,057
1st Allocation:	19,500	310,057
	-----	-----
Additions 2nd		
Others:	311	4,898
2nd Allocation:	311	4,898
	-----	-----
Total Allocated:	19,811	314,955
	=====	=====



NON-DEPART'L  
Detail Allocation of  
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,109.00	0.170	807		807		807
NON-DEPART'L	6,491.00	0.998	4,721		4,721		4,721
PUB WKS ADMIN	567.00	0.087	412		412	7	419
CTY ATTORNEY	1,546.00	0.238	1,124		1,124	18	1,142
PURCHASING	584.00	0.090	425		425	7	432
HUMAN RESOURCE	2,014.00	0.310	1,465		1,465	23	1,488
MAINT/REP SVCS	15,162.00	2.331	11,027		11,027	177	11,204
CONTRACTS ADM	566.00	0.087	412		412	7	419
COUNTY MANAGER	2,339.00	0.360	1,701		1,701	27	1,728
COMMISSIONERS	1,651.00	0.254	1,201		1,201	19	1,220
CDBG	2,516.00	0.387	1,830		1,830	29	1,859
TAX COLLECTOR	607.00	0.093	441		441	7	448
PROP APPRAISER	250.00	0.038	182		182	3	185
ELECTIONS	374.00	0.057	272		272	4	276
SHERIFF	2,448.00	0.376	1,780		1,780	29	1,809
CT SVCS-GEN FD	216.00	0.033	157		157	3	160
GUAR AD LITEM	90.00	0.014	65		65	1	66
PUB DEFENDER	201.00	0.031	146		146	2	148
STATE ATTORNEY	668.00	0.103	486		486	8	494
MED EXAMINER	1,368.00	0.210	995		995	16	1,011
HUMAN SERVICES	9,682.00	1.488	7,041		7,041	113	7,154
STATE HEALTH	135.00	0.021	98		98	2	100
INT SVS FISCAL	567.00	0.087	412		412	7	419
COUNTY LANDS	641.00	0.099	466		466	7	473
EMER MGMT OPS	2,633.80	0.405	1,915		1,915	31	1,946
EMER RESPONSE	2,634.80	0.405	1,916		1,916	31	1,947
EMER DISPATCH	2,633.80	0.405	1,915		1,915	31	1,946
PS LOGISTICS	2,633.80	0.405	1,915		1,915	31	1,946
PS INFO RESOUR	2,633.80	0.405	1,915		1,915	31	1,946
PKS/REC GEN'L	15,793.00	2.428	11,486		11,486	184	11,670
ECONOMIC DEVT	873.00	0.134	635		635	10	645
ANIMAL CONTROL	7,404.00	1.138	5,385		5,385	86	5,471
SMART GROWTH	405.00	0.062	295		295	5	300
NAT RES MGMT	4,121.00	0.633	2,997		2,997	48	3,045
CONST & DESIGN	493.00	0.076	359		359	6	365
FIRE IMPACT FE	11,837.00	1.820	8,609		8,609	138	8,747
MSTU SPEC DIST	45,893.00	7.055	33,376		33,376	534	33,910
MSBU SPEC DIST	21,105.00	3.244	15,349		15,349	246	15,595
MSTBU OPER	2,252.00	0.346	1,638		1,638	26	1,664
ADM OFF OF CTS	14,993.00	2.305	10,904		10,904	175	11,079
FUND 106 OTHER	4,468.00	0.687	3,249		3,249	52	3,301
HICKEY CREEK	1,375.00	0.211	1,000		1,000	16	1,016
FUND 138	11,983.00	1.842	8,715		8,715	140	8,855
FUND 139 OTHER	5,942.00	0.913	4,321		4,321	69	4,390
CANAL MAINT	2,642.00	0.406	1,921		1,921	31	1,952
SUR WTR MGMT	1,356.00	0.208	986		986	16	1,002

NON-DEPART'L  
Detail Allocation of  
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
LIBRARIES	37,347.00	5.741	27,161		27,161	435	27,596
E911 IMPLEMENT	4,423.00	0.680	3,217		3,217	51	3,268
HEARING EXAMIN	720.00	0.111	524		524	8	532
PKS & REC 155	15,939.00	2.450	11,592		11,592	186	11,778
COMM DEVT ADM	1,669.00	0.257	1,214		1,214	19	1,233
PLANNING 155	958.00	0.147	697		697	11	708
DEVT REVIEW	2,878.00	0.442	2,093		2,093	34	2,127
REZONE & DRI'S	2,894.00	0.445	2,105		2,105	34	2,139
ENV SCIENCES	1,504.00	0.231	1,094		1,094	18	1,112
PERMIT ISSUANC	3,470.00	0.533	2,524		2,524	40	2,564
BUILDING INSP	7,679.00	1.180	5,585		5,585	89	5,674
CODE ENFORCE	5,158.00	0.793	3,751		3,751	60	3,811
PLANS REVIEW	2,172.00	0.334	1,580		1,580	25	1,605
ADM FEE COLLEC	269.00	0.041	196		196	3	199
ZONING REVIEW	699.00	0.107	508		508	8	516
VCB	8,437.00	1.297	6,136		6,136	98	6,234
SPORTS AUTHOR	966.00	0.149	703		703	11	714
TRANS ADMIN	2,476.00	0.381	1,801		1,801	29	1,830
LANDSCAPE	1,189.00	0.183	865		865	14	879
ROADWAY/PIPE	7,195.00	1.106	5,233		5,233	84	5,317
BRIDGE OPS	1,126.00	0.173	819		819	13	832
TRAF OPS/SIGNA	2,354.00	0.362	1,712		1,712	27	1,739
TRAF SIGN/MARK	2,807.00	0.432	2,041		2,041	33	2,074
TRAFFIC ENGIN	1,540.00	0.237	1,120		1,120	18	1,138
ENGINEER/PLAN	517.00	0.079	376		376	6	382
ENG/CONSTR	1,085.00	0.167	789		789	13	802
ENG/DESIGN	724.00	0.111	527		527	8	535
GIS	334.00	0.051	243		243	4	247
HAZ MAT FD 182	2,368.00	0.364	1,722		1,722	28	1,750
SCHOOL IMP FEE	4,514.00	0.694	3,283		3,283	53	3,336
COM PRK IMP FE	11,143.00	1.713	8,104		8,104	130	8,234
REG PRK IMP FE	1,689.00	0.260	1,228		1,228	20	1,248
ROADS IMP FEE	9,658.00	1.485	7,024		7,024	112	7,136
EMS IMPACT FEE	2,344.00	0.360	1,705		1,705	27	1,732
FUNDS 201-299	2,548.00	0.392	1,853		1,853	30	1,883
FUNDS 301-399	18,565.00	2.854	13,502		13,502	216	13,718
SOLID WASTE	30,575.00	4.700	22,236		22,236	356	22,592
AIRPORT & PORT	45,420.00	6.982	33,032		33,032	529	33,561
TOLL FACILITY	26,754.00	4.113	19,457		19,457	312	19,769
TRANSIT	19,010.00	2.922	13,825		13,825	221	14,046
UTILITIES	72,467.00	11.140	52,703		52,703	844	53,547
DATA PROCESS	4,063.00	0.625	2,955		2,955	47	3,002
GOVT COMMUNICA	2,953.00	0.454	2,148		2,148	34	2,182
DENTAL	3,141.00	0.483	2,284		2,284	37	2,321
GROUP MEDICAL	4,457.00	0.685	3,241		3,241	52	3,293
GEN LIABILITY	2,474.00	0.380	1,799		1,799	29	1,828

NON-DEPART'L  
 Detail Allocation of  
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FLEET MGMT	14,868.00	2.286	10,813		10,813	173	10,986
FLEET REPLACE	2,550.00	0.392	1,855		1,855	30	1,885
FMB - IMP FEE	2,559.00	0.393	1,861		1,861	30	1,891
BONITA IMP FEE	3,304.00	0.508	2,403		2,403	38	2,441
BON ROAD IMP F	133.00	0.020	97		97	2	99
LAW ENF TRUST	2,578.00	0.396	1,875		1,875	30	1,905
FD 190 ANIM TR	1,398.00	0.215	1,017		1,017	16	1,033
FD 632 MOSQ CO	1,967.00	0.302	1,431		1,431	23	1,454
FUND 661 BONDS	68.00	0.010	49		49	1	50
FD 951 LT DEBT	80.00	0.012	58		58	1	59
FIXED ASSETS	6,744.00	1.037	4,905		4,905	79	4,984
ALL OTHERS	13,703.00	2.106	9,962		9,962	160	10,122
<b>Total:</b>	<b>650,521.00</b>	<b>100.000</b>	<b>473,100</b>		<b>473,100</b>	<b>7,492</b>	<b>480,592</b>
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L  
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	1,963,901		1,963,901	31,075	1,994,976
Total:	100.00	100.000	1,963,901		1,963,901	31,075	1,994,976
	=====	=====	=====	=====	=====	=====	=====

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	825.00	0.248	825		825	13	838
HUMAN RESOURCE	1,168.00	0.351	1,168		1,168	18	1,186
MAINT/REP SVCS	954.00	0.287	954		954	15	969
CT SVCS-GEN FD	9,777.00	2.940	9,777		9,777	155	9,932
HUMAN SERVICES	7,150.00	2.150	7,150		7,150	113	7,263
EMER MGMT OPS	12,419.00	3.735	12,419		12,419	197	12,616
PKS/REC GEN'L	6,245.50	1.878	6,246		6,246	99	6,345
ECONOMIC DEVT	1,706.00	0.513	1,706		1,706	27	1,733
ANIMAL CONTROL	14,692.00	4.418	14,692		14,692	232	14,924
NAT RES MGMT	-550.00	-0.165	-550		-550	-9	-559
LIBRARIES	1,531.00	0.460	1,531		1,531	24	1,555
HEARING EXAMIN	769.00	0.231	769		769	12	781
PKS & REC 155	6,245.50	1.878	6,246		6,246	99	6,345
PLANNING 155	3,992.00	1.201	3,992		3,992	63	4,055
DEVT REVIEW	5,775.00	1.737	5,775		5,775	91	5,866
REZONE & DRI'S	7,150.00	2.150	7,150		7,150	113	7,263
PERMIT ISSUANC	43,764.00	13.161	43,764		43,764	692	44,456
BUILDING INSP	71,679.00	21.557	71,679		71,679	1,134	72,813
CODE ENFORCE	3,202.00	0.963	3,202		3,202	51	3,253
PLANS REVIEW	25,025.00	7.526	25,025		25,025	396	25,421
ZONING REVIEW	11,275.00	3.391	11,275		11,275	178	11,453
VCB	5,225.00	1.571	5,225		5,225	83	5,308
TRANS ADMIN	18,886.00	5.680	18,886		18,886	299	19,185
TRAFFIC ENGIN	362.00	0.109	362		362	6	368
ENG/DESIGN	316.00	0.095	316		316	5	321
SOLID WASTE	3,575.00	1.075	3,575		3,575	57	3,632
TOLL FACILITY	12,431.00	3.738	12,431		12,431	197	12,628
TRANSIT	15,521.00	4.668	15,521		15,521	246	15,767
UTILITIES	41,222.00	12.397	41,222		41,222	652	41,874
FLEET MGMT	184.00	0.055	183		183	3	186
Total:	332,516.00	100.000	332,516		332,516	5,261	337,777
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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	119	7,619
FIRE IMPACT FE	2,000.00	10.256	2,000		2,000	32	2,032
SCHOOL IMP FEE	2,000.00	10.256	2,000		2,000	32	2,032
COM PRK IMP FE	2,000.00	10.256	2,000		2,000	32	2,032
REG PRK IMP FE	2,000.00	10.256	2,000		2,000	32	2,032
ROADS IMP FEE	2,000.00	10.256	2,000		2,000	32	2,032
EMS IMPACT FEE	2,000.00	10.256	2,000		2,000	32	2,032
<b>Total:</b>	<b>19,500.00</b>	<b>100.000</b>	<b>19,500</b>		<b>19,500</b>	<b>311</b>	<b>19,811</b>
	=====	=====	=====	=====	=====	=====	=====

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	51,676		51,676	818	52,494
SCHOOL IMP FEE	1.00	16.667	51,676		51,676	818	52,494
COM PRK IMP FE	1.00	16.667	51,676		51,676	818	52,494
REG PRK IMP FE	1.00	16.667	51,676		51,676	818	52,494
ROADS IMP FEE	1.00	16.667	51,676		51,676	818	52,494
EMS IMPACT FEE	1.00	16.667	51,677		51,677	808	52,485
<b>Total:</b>	<b>6.00</b>	<b>100.000</b>	<b>310,057</b>		<b>310,057</b>	<b>4,898</b>	<b>314,955</b>
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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	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
PUB RESOURCES	807	807			
NON-DEPART'L	4,721	4,721			
PUB WKS ADMIN	419	419			
CTY ATTORNEY	1,980	1,142		838	
PURCHASING	432	432			
HUMAN RESOURCE	2,674	1,488		1,186	
MAINT/REP SVCS	12,173	11,204		969	
CONTRACTS ADM	419	419			
COUNTY MANAGER	9,347	1,728			7,619
COMMISSIONERS	1,220	1,220			
CDBG	1,859	1,859			
TAX COLLECTOR	448	448			
PROP APPRAISER	185	185			
ELECTIONS	276	276			
SHERIFF	1,809	1,809			
CT SVCS-GEN FD	10,092	160		9,932	
GUAR AD LITEM	66	66			
PUB DEFENDER	148	148			
STATE ATTORNEY	494	494			
MED EXAMINER	1,011	1,011			
HUMAN SERVICES	14,417	7,154		7,263	
STATE HEALTH	100	100			
INT SVS FISCAL	419	419			
COUNTY LANDS	473	473			
EMER MGMT OPS	14,562	1,946		12,616	
EMER RESPONSE	1,947	1,947			
EMER DISPATCH	1,946	1,946			
PS LOGISTICS	1,946	1,946			
PS INFO RESOUR	1,946	1,946			
PKS/REC GEN'L	18,015	11,670		6,345	
ECONOMIC DEVT	2,378	645		1,733	
ANIMAL CONTROL	20,395	5,471		14,924	
SMART GROWTH	300	300			
NAT RES MGMT	2,486	3,045		-559	
CONST & DESIGN	365	365			
FIRE IMPACT FE	63,273	8,747			2,032
MSTU SPEC DIST	33,910	33,910			
MSBU SPEC DIST	15,595	15,595			
MSTBU OPER	1,664	1,664			
ADM OFF OF CTS	11,079	11,079			
FUND 106 OTHER	3,301	3,301			
HICKEY CREEK	1,016	1,016			
FUND 138	8,855	8,855			
FUND 139 OTHER	4,390	4,390			
CANAL MAINT	1,952	1,952			
SUR WTR MGMT	1,002	1,002			
LIBRARIES	29,151	27,596		1,555	
E911 IMPLEMENT	3,268	3,268			



## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
HEARING EXAMIN	1,313	532		781	
PKS & REC 155	18,123	11,778		6,345	
COMM DEVT ADM	1,233	1,233			
PLANNING 155	4,763	708		4,055	
DEVT REVIEW	7,993	2,127		5,866	
REZONE & DRI'S	9,402	2,139		7,263	
ENV SCIENCES	1,112	1,112			
PERMIT ISSUANC	47,020	2,564		44,456	
BUILDING INSP	78,487	5,674		72,813	
CODE ENFORCE	7,064	3,811		3,253	
PLANS REVIEW	27,026	1,605		25,421	
ADM FEE COLLEC	199	199			
ZONING REVIEW	11,969	516		11,453	
VCB	11,542	6,234		5,308	
SPORTS AUTHOR	714	714			
TRANS ADMIN	21,015	1,830		19,185	
LANDSCAPE	879	879			
ROADWAY/PIPE	5,317	5,317			
BRIDGE OPS	832	832			
TRAF OPS/SIGNA	1,739	1,739			
TRAF SIGN/MARK	2,074	2,074			
TRAFFIC ENGIN	1,506	1,138		368	
ENGINEER/PLAN	382	382			
ENG/CONSTR	802	802			
ENG/DESIGN	856	535		321	
GIS	247	247			
HAZ MAT FD 182	1,750	1,750			
SCHOOL IMP FEE	57,862	3,336			2,032
COM PRK IMP FE	62,760	8,234			2,032
REG PRK IMP FE	55,774	1,248			2,032
ROADS IMP FEE	61,662	7,136			2,032
EMS IMPACT FEE	56,249	1,732			2,032
FUNDS 201-299	1,883	1,883			
FUNDS 301-399	13,718	13,718			
SOLID WASTE	26,224	22,592		3,632	
AIRPORT & PORT	33,561	33,561			
TOLL FACILITY	32,397	19,769		12,628	
TRANSIT	29,813	14,046		15,767	
UTILITIES	95,421	53,547		41,874	
DATA PROCESS	3,002	3,002			
GOVT COMMUNICA	2,182	2,182			
DENTAL	2,321	2,321			
GROUP MEDICAL	3,293	3,293			
GEN LIABILITY	1,828	1,828			
FLEET MGMT	11,172	10,986		186	
FLEET REPLACE	1,885	1,885			
FMB - IMP FEE	1,891	1,891			
BONITA IMP FEE	2,441	2,441			

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
BON ROAD IMP F	99	99			
LAW ENF TRUST	1,905	1,905			
FD 190 ANIM TR	1,033	1,033			
FD 632 MOSQ CO	1,454	1,454			
FUND 661 BONDS	50	50			
FD 951 LT DEBT	59	59			
FIXED ASSETS	4,984	4,984			
GENERAL GOVT	1,994,976		1,994,976		
ALL OTHERS	10,122	10,122			
Reimbursement:					
Total:	3,148,111	480,592	1,994,976	337,777	19,811
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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	
GUAR AD LITEM	
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	52,494
MSTU SPEC DIST	
MSBU SPEC DIST	
MSTBU OPER	
ADM OFF OF CTS	
FUND 106 OTHER	
HICKEY CREEK	
FUND 138	
FUND 139 OTHER	
CANAL MAINT	
SUR WTR MGMT	
LIBRARIES	
E911 IMPLEMENT	

## NON-DEPART'L

## Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE
HEARING EXAMIN	
PKS & REC 155	
COMM DEVT ADM	
PLANNING 155	
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	52,494
COM PRK IMP FE	52,494
REG PRK IMP FE	52,494
ROADS IMP FEE	52,494
EMS IMPACT FEE	52,485
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	
FLEET REPLACE	
FMB - IMP FEE	
BONITA IMP FEE	

NON-DEPART'L

Departmental Cost Allocation Summary

Departments        CONS/FIN SVS IMP FEE

BON ROAD IMP F  
LAW ENF TRUST  
FD 190 ANIM TR  
FD 632 MOSQ CO  
FUND 661 BONDS  
FD 951 LT DEBT  
FIXED ASSETS  
GENERAL GOVT  
ALL OTHERS

Reimbursement:

Total:                        314,955  
                                  \*\*\*\*\*

**FISCAL 2008**  
**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:	1,082,229			1,082,229
Allocated Additions:				
BLDG USE ALLO	2,583		2,583	
PUB RESOURCES	4,385	536	4,921	
CLERK FINANCE		2,658	2,658	
CTY ATTORNEY		19,225	19,225	
PURCHASING		1,422	1,422	
HUMAN RESOURCE		4,401	4,401	
MAINT/REP SVCS		13,832	13,832	
CONTRACTS ADM		3,302	3,302	
Total Allocated Additions:	6,968	45,376	52,344	52,344
Total to be Allocated:	1,089,197	45,376		1,134,573
	=====	=====		=====

BUDGET SVCS  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	731,175		731,175
FRINGE BENEFITS	266,376		266,376
DATA PROCESS/NETWORK	47,667		47,667
CONTRACTED SERVICES	278		278
TRAVEL	3,000		3,000
TELEPHONE	8,038		8,038
EQUIPMENT RENTAL	6,741		6,741
SELF INSURANCE	5,064		5,064
PRINTING/COPYING	567		567
SUPPLIES	1,499		1,499
MINOR EQUIPMENT	2,545		2,545
REFERENCE MATERIALS	15		15
MEMBERSHIPS	2,297		2,297
OTHER CHARGES	1,388		1,388
INTERNAL REPAIRS	2,902		2,902
LICENSE FEES	113		113
TRAINING & SEMINARS	259		259
WORKERS' COMP IGS	4,358		4,358
REVENUE	-25		-25
REVENUE	-2,028		-2,028
Departmental			
Expenditures:	1,082,229		1,082,229
Functional Cost:	1,082,229		1,082,229
Additions 1st			
Others:	6,968	6,968	6,968
Reallocate Admin:		-6,968	
1st Allocation:	1,089,197		1,089,197
	-----		-----
Additions 2nd			
Others:	45,376	45,376	45,376
Reallocate Admin:		-45,376	
2nd Allocation:	45,376		45,376
	-----		-----
Total Allocated:	1,134,573		1,134,573
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BUDGET SVCS  
Detail Allocation of  
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	4.00	0.531	5,786		5,786		5,786
PUB WKS ADMIN	1.00	0.133	1,446		1,446	61	1,507
CTY ATTORNEY	7.00	0.930	10,125		10,125	424	10,549
PURCHASING	2.00	0.266	2,893		2,893	121	3,014
HUMAN RESOURCE	16.00	2.125	23,144		23,144	969	24,113
MAINT/REP SVCS	23.00	3.054	33,269		33,269	1,393	34,662
CONTRACTS ADM	4.00	0.531	5,786		5,786	242	6,028
COUNTY MANAGER	24.00	3.187	34,715		34,715	1,454	36,169
COMMISSIONERS	9.00	1.195	13,018		13,018	545	13,563
CLERK ADMIN	14.00	1.859	20,251		20,251	848	21,099
VETERAN'S SVCS	5.00	0.664	7,232		7,232	303	7,535
TAX COLLECTOR	4.00	0.531	5,786		5,786	242	6,028
PROP APPRAISER	9.00	1.195	13,018		13,018	545	13,563
ELECTIONS	6.00	0.797	8,679		8,679	363	9,042
SHERIFF	17.00	2.258	24,590		24,590	1,030	25,620
CT SVCS-GEN FD	13.00	1.726	18,804		18,804	788	19,592
PUB DEFENDER	5.00	0.664	7,232		7,232	303	7,535
STATE ATTORNEY	5.00	0.664	7,232		7,232	303	7,535
MED EXAMINER	6.00	0.797	8,679		8,679	363	9,042
HUMAN SERVICES	26.00	3.453	37,608		37,608	1,575	39,183
STATE HEALTH	2.00	0.266	2,893		2,893	121	3,014
INT SVS FISCAL	9.00	1.195	13,018		13,018	545	13,563
COUNTY LANDS	6.00	0.797	8,679		8,679	363	9,042
EMER MGMT OPS	5.60	0.744	8,100		8,100	339	8,439
EMER RESPONSE	5.60	0.744	8,100		8,100	339	8,439
EMER DISPATCH	5.60	0.744	8,100		8,100	339	8,439
PS LOGISTICS	5.60	0.744	8,100		8,100	339	8,439
PS INFO RESOUR	5.60	0.744	8,100		8,100	339	8,439
PKS/REC GEN'L	22.00	2.922	31,822		31,822	1,333	33,155
ECONOMIC DEVT	4.00	0.531	5,786		5,786	242	6,028
ANIMAL CONTROL	22.00	2.922	31,822		31,822	1,333	33,155
SMART GROWTH	1.00	0.133	1,446		1,446	61	1,507
NAT RES MGMT	9.00	1.195	13,018		13,018	545	13,563
CONST & DESIGN	2.00	0.266	2,893		2,893	121	3,014
MSTU SPEC DIST	8.00	1.062	11,572		11,572	485	12,057
MSBU SPEC DIST	19.00	2.523	27,483		27,483	1,151	28,634
FUND 139 OTHER	1.00	0.133	1,446		1,446	61	1,507
CANAL MAINT	1.00	0.133	1,446		1,446	61	1,507
SUR WTR MGMT	1.00	0.133	1,446		1,446	61	1,507
LIBRARIES	23.00	3.054	33,269		33,269	1,393	34,662
E911 IMPLEMENT	3.00	0.398	4,339		4,339	182	4,521
HEARING EXAMIN	3.00	0.398	4,339		4,339	182	4,521
PKS & REC 155	16.00	2.125	23,144		23,144	969	24,113
COMM DEVT ADM	1.00	0.133	1,446		1,446	61	1,507
PLANNING 155	7.00	0.930	10,125		10,125	424	10,549
DEVT REVIEW	2.28	0.303	3,298		3,298	138	3,436

BUDGET SVCS  
 Detail Allocation of  
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
REZONE & DRI'S	2.28	0.303	3,298		3,298	138	3,436
ENV SCIENCES	2.00	0.266	2,893		2,893	121	3,014
PERMIT ISSUANC	2.28	0.303	3,298		3,298	138	3,436
BUILDING INSP	2.29	0.304	3,312		3,312	139	3,451
CODE ENFORCE	2.29	0.304	3,312		3,312	139	3,451
PLANS REVIEW	2.29	0.304	3,312		3,312	139	3,451
ZONING REVIEW	2.29	0.304	3,312		3,312	139	3,451
VCB	9.00	1.195	13,018		13,018	545	13,563
SPORTS AUTHOR	7.00	0.930	10,125		10,125	424	10,549
TRANS ADMIN	17.00	2.258	24,590		24,590	1,030	25,620
LANDSCAPE	1.00	0.133	1,446		1,446	61	1,507
ROADWAY/PIPE	5.00	0.664	7,232		7,232	303	7,535
BRIDGE OPS	1.00	0.133	1,446		1,446	61	1,507
TRAF OPS/SIGNA	3.00	0.398	4,339		4,339	182	4,521
TRAFFIC ENGIN	3.00	0.398	4,339		4,339	182	4,521
ENGINEER/PLAN	1.00	0.133	1,446		1,446	61	1,507
ENG/CONSTR	2.00	0.266	2,893		2,893	121	3,014
ENG/DESIGN	1.00	0.133	1,446		1,446	61	1,507
HAZ MAT FD 182	4.00	0.531	5,786		5,786	242	6,028
SCHOOL IMP FEE	1.00	0.133	1,446		1,446	61	1,507
COM PRK IMP FE	11.00	1.461	15,911		15,911	666	16,577
REG PRK IMP FE	4.00	0.531	5,786		5,786	242	6,028
ROADS IMP FEE	12.00	1.594	17,358		17,358	727	18,085
EMS IMPACT FEE	2.00	0.266	2,893		2,893	121	3,014
FUNDS 201-299	72.00	9.562	104,146		104,146	4,362	108,508
FUNDS 301-399	60.00	7.968	86,789		86,789	3,635	90,424
SOLID WASTE	17.00	2.258	24,590		24,590	1,030	25,620
TOLL FACILITY	8.00	1.062	11,572		11,572	485	12,057
TRANSIT	17.00	2.258	24,590		24,590	1,030	25,620
UTILITIES	30.00	3.984	43,394		43,394	1,817	45,211
TELEPHONES	7.00	0.930	10,125		10,125	424	10,549
DATA PROCESS	6.00	0.797	8,679		8,679	363	9,042
GOVT COMMUNICA	3.00	0.398	4,339		4,339	182	4,521
DENTAL	1.00	0.133	1,446		1,446	61	1,507
GROUP MEDICAL	10.00	1.328	14,465		14,465	606	15,071
GEN LIABILITY	19.00	2.523	27,483		27,483	1,151	28,634
FLEET MGMT	12.00	1.594	17,358		17,358	727	18,085
3S DISPOSAL	1.00	0.133	1,461		1,461	61	1,522
Total:	753.00	100.000	1,089,197		1,089,197	45,376	1,134,573
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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	5,786	5,786
PUB WKS ADMIN	1,507	1,507
CTY ATTORNEY	10,549	10,549
PURCHASING	3,014	3,014
HUMAN RESOURCE	24,113	24,113
MAINT/REP SVCS	34,662	34,662
CONTRACTS ADM	6,028	6,028
COUNTY MANAGER	36,169	36,169
COMMISSIONERS	13,563	13,563
CLERK ADMIN	21,099	21,099
VETERAN'S SVCS	7,535	7,535
TAX COLLECTOR	6,028	6,028
PROP APPRAISER	13,563	13,563
ELECTIONS	9,042	9,042
SHERIFF	25,620	25,620
CT SVCS-GEN FD	19,592	19,592
PUB DEFENDER	7,535	7,535
STATE ATTORNEY	7,535	7,535
MED EXAMINER	9,042	9,042
HUMAN SERVICES	39,183	39,183
STATE HEALTH	3,014	3,014
INT SVS FISCAL	13,563	13,563
COUNTY LANDS	9,042	9,042
EMER MGMT OPS	8,439	8,439
EMER RESPONSE	8,439	8,439
EMER DISPATCH	8,439	8,439
PS LOGISTICS	8,439	8,439
PS INFO RESOUR	8,439	8,439
PKS/REC GEN'L	33,155	33,155
ECONOMIC DEVT	6,028	6,028
ANIMAL CONTROL	33,155	33,155
SMART GROWTH	1,507	1,507
NAT RES MGMT	13,563	13,563
CONST & DESIGN	3,014	3,014
MSTU SPEC DIST	12,057	12,057
MSBU SPEC DIST	28,634	28,634
FUND 139 OTHER	1,507	1,507
CANAL MAINT	1,507	1,507
SUR WTR MGMT	1,507	1,507
LIBRARIES	34,662	34,662
E911 IMPLEMENT	4,521	4,521
HEARING EXAMIN	4,521	4,521
PKS & REC 155	24,113	24,113
COMM DEVT ADM	1,507	1,507
PLANNING 155	10,549	10,549
DEVT REVIEW	3,436	3,436
REZONE & DRI'S	3,436	3,436
ENV SCIENCES	3,014	3,014

## BUDGET SVCS

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PERMIT ISSUANC	3,436	3,436
BUILDING INSP	3,451	3,451
CODE ENFORCE	3,451	3,451
PLANS REVIEW	3,451	3,451
ZONING REVIEW	3,451	3,451
VCB	13,563	13,563
SPORTS AUTHOR	10,549	10,549
TRANS ADMIN	25,620	25,620
LANDSCAPE	1,507	1,507
ROADWAY/PIPE	7,535	7,535
BRIDGE OPS	1,507	1,507
TRAF OPS/SIGNA	4,521	4,521
TRAFFIC ENGIN	4,521	4,521
ENGINEER/PLAN	1,507	1,507
ENG/CONSTR	3,014	3,014
ENG/DESIGN	1,507	1,507
HAZ MAT FD 182	6,028	6,028
SCHOOL IMP FEE	1,507	1,507
COM PRK IMP FE	16,577	16,577
REG PRK IMP FE	6,028	6,028
ROADS IMP FEE	18,085	18,085
EMS IMPACT FEE	3,014	3,014
FUNDS 201-299	108,508	108,508
FUNDS 301-399	90,424	90,424
SOLID WASTE	25,620	25,620
TOLL FACILITY	12,057	12,057
TRANSIT	25,620	25,620
UTILITIES	45,211	45,211
TELEPHONES	10,549	10,549
DATA PROCESS	9,042	9,042
GOVT COMMUNICA	4,521	4,521
DENTAL	1,507	1,507
GROUP MEDICAL	15,071	15,071
GEN LIABILITY	28,634	28,634
FLEET MGMT	18,085	18,085
3S DISPOSAL	1,522	1,522

## Reimbursement:

Total:	1,134,573	1,134,573
	*****	*****

**FISCAL 2008**  
**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:	727,466			727,466
Allocated Additions:				
EQUIP USE ALLO	3,233		3,233	
PUB RESOURCES	1,344	175	1,519	
NON-DEPART'L	412	7	419	
BUDGET SVCS	1,446	61	1,507	
CLERK FINANCE		4,301	4,301	
PURCHASING		741	741	
HUMAN RESOURCE		3,332	3,332	
MAINT/REP SVCS		331	331	
Total Allocated Additions:	6,435	8,948	15,383	15,383
Total to be Allocated:	733,901	8,948		742,849
	=====	=====		=====

PUB WKS ADMIN  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	470,191		220,990	249,201
FRINGE BENEFITS	167,378		78,668	88,710
DATA PROCESS/NETWORK	33,998		15,979	18,019
TRAVEL	729		343	386
TELEPHONE	7,009		3,294	3,715
FREIGHT AND POSTAGE	11,468		5,390	6,078
RENTALS	1,803		847	956
INSURANCE	6,061		2,849	3,212
REPAIRS AND MAINT	1,203		565	638
ADMINISTRATIVE CHGS	7,010		3,295	3,715
FISCAL SUPPORT	3,621		1,702	1,919
OFFICE SUPPLIES	10,781		5,067	5,714
MINOR EQUIPMENT	341		160	181
OTHER CHARGES	1,552		729	823
WORKERS' COMP IGS	4,321		2,031	2,290
Departmental Expenditures:	727,466		341,909	385,557
Functional Cost:	727,466		341,909	385,557
Additions 1st				
Others:	6,435	6,435	3,024	3,411
Reallocate Admin:		-6,435		
1st Allocation:	733,901		344,933	388,968
-----				
Additions 2nd				
Others:	8,948	8,948	4,203	4,745
Reallocate Admin:		-8,948		
2nd Allocation:	8,948		4,203	4,745
-----				
Total Allocated:	742,849		349,136	393,713
	=====		=====	=====

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	55,189		55,189	673	55,862
CONTRACTS ADM	6.00	6.000	20,696		20,696	252	20,948
INT SVS FISCAL	6.00	6.000	20,696		20,696	252	20,948
NAT RES MGMT	4.00	4.000	13,797		13,797	168	13,965
CONST & DESIGN	41.00	41.000	141,423		141,423	1,724	143,147
CANAL MAINT	1.00	1.000	3,449		3,449	42	3,491
SUR WTR MGMT	1.00	1.000	3,449		3,449	42	3,491
TRANS ADMIN	1.00	1.000	3,449		3,449	42	3,491
LANDSCAPE	1.00	1.000	3,449		3,449	42	3,491
ROADWAY/PIPE	1.00	1.000	3,449		3,449	42	3,491
BRIDGE OPS	1.00	1.000	3,449		3,449	42	3,491
TRAF OPS/SIGNA	1.00	1.000	3,449		3,449	42	3,491
TRAF SIGN/MARK	1.00	1.000	3,449		3,449	42	3,491
TRAFFIC ENGIN	1.00	1.000	3,449		3,449	42	3,491
ENGINEER/PLAN	1.00	1.000	3,449		3,449	42	3,491
ENG/CONSTR	2.00	2.000	6,899		6,899	84	6,983
ENG/DESIGN	2.00	2.000	6,899		6,899	84	6,983
SOLID WASTE	6.00	6.000	20,696		20,696	252	20,948
TOLL FACILITY	1.00	1.000	3,449		3,449	42	3,491
UTILITIES	6.00	6.000	20,699		20,699	252	20,951
<b>Total:</b>	<b>100.00</b>	<b>100.000</b>	<b>344,933</b>		<b>344,933</b>	<b>4,203</b>	<b>349,136</b>
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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	15.00	15.000	58,345		58,345	711	59,056
CONTRACTS ADM	37.00	37.000	143,918		143,918	1,755	145,673
INT SVS FISCAL	5.00	5.000	19,448		19,448	237	19,685
COUNTY LANDS	33.00	33.000	128,359		128,359	1,565	129,924
CONST & DESIGN	10.00	10.000	38,898		38,898	477	39,375
Total:	100.00	100.000	388,968		388,968	4,745	393,713
	=====	=====	=====	=====	=====	=====	=====

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	114,918	55,862	59,056
CONTRACTS ADM	166,621	20,948	145,673
INT SVS FISCAL	40,633	20,948	19,685
COUNTY LANDS	129,924		129,924
NAT RES MGMT	13,965	13,965	
CONST & DESIGN	182,522	143,147	39,375
CANAL MAINT	3,491	3,491	
SUR WTR MGMT	3,491	3,491	
TRANS ADMIN	3,491	3,491	
LANDSCAPE	3,491	3,491	
ROADWAY/PIPE	3,491	3,491	
BRIDGE OPS	3,491	3,491	
TRAF OPS/SIGNA	3,491	3,491	
TRAF SIGN/MARK	3,491	3,491	
TRAFFIC ENGIN	3,491	3,491	
ENGINEER/PLAN	3,491	3,491	
ENG/CONSTR	6,983	6,983	
ENG/DESIGN	6,983	6,983	
SOLID WASTE	20,948	20,948	
TOLL FACILITY	3,491	3,491	
UTILITIES	20,951	20,951	
Reimbursement:			
Total:	742,849	349,136	393,713
	=====	=====	=====

**FISCAL 2008**  
**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:	1,039,089			1,039,089
Allocated Additions:				
CLERK INFO SYS		201,998	201,998	
CLERK HUM RES		22,107	22,107	
CLERK FINANCE		5,222	5,222	
Total Allocated Additions:		229,327	229,327	229,327
Total to be Allocated:	1,039,089	229,327		1,268,416
	=====	=====		=====

CLK INT AUDIT  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	AUDIT SERVICES
<b>Expenses:</b>			
SALARIES & WAGES	788,439		788,439
FRINGE BENEFITS	216,275		216,275
LEGAL SERVICES	387		387
TRAVEL	8,193		8,193
TELECOMMUNICATIO	203		203
POSTAGE	7,450		7,450
EQUIPMENT MAINT	5,349		5,349
OFFICE SUPPLIES	755		755
MEMBERSHIPS	398		398
SEMINAR	5,356		5,356
OTHER CHARGES	590		590
REFERENCE MATERIALS	5,694		5,694
Departmental			
Expenditures:	1,039,089		1,039,089
Functional Cost:	1,039,089		1,039,089
1st Allocation:	1,039,089		1,039,089
	-----		-----
Additions 2nd			
Others:	229,327	229,327	229,327
Reallocate Admin:		-229,327	
2nd Allocation:	229,327		229,327
	-----		-----
Total Allocated:	1,268,416		1,268,416
	=====		=====

CLK INT AUDIT  
Detail Allocation of  
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	777.50	4.071	42,300		42,300		42,300
CTY ATTORNEY	322.00	1.686	17,518		17,518	4,030	21,548
PURCHASING	530.50	2.778	28,862		28,862	6,640	35,502
HUMAN RESOURCE	1,175.00	6.152	63,926		63,926	14,707	78,633
MAINT/REP SVCS	857.00	4.487	46,625		46,625	10,727	57,352
COMMISSIONERS	320.00	1.675	17,410		17,410	4,005	21,415
CLERK ADMIN	1,656.00	8.671	90,094		90,094	20,728	110,822
HUMAN SERVICES	749.75	3.926	40,790		40,790	9,384	50,174
STATE HEALTH	128.00	0.670	6,964		6,964	1,602	8,566
PKS/REC GEN'L	67.00	0.351	3,645		3,645	839	4,484
ECONOMIC DEVT	227.50	1.191	12,377		12,377	2,848	15,225
SMART GROWTH	167.00	0.874	9,086		9,086	2,090	11,176
HEARING EXAMIN	138.00	0.723	7,508		7,508	1,727	9,235
PKS & REC 155	67.00	0.351	3,645		3,645	839	4,484
SPORTS AUTHOR	4.00	0.021	218		218	50	268
TRANS ADMIN	220.00	1.152	11,969		11,969	2,754	14,723
BRIDGE OPS	11.00	0.058	598		598	138	736
TRAF OPS/SIGNA	307.75	1.611	16,743		16,743	3,852	20,595
TRAF SIGN/MARK	307.75	1.611	16,743		16,743	3,852	20,595
TOLL FACILITY	392.00	2.052	21,327		21,327	4,907	26,234
TRANSIT	90.50	0.474	4,924		4,924	1,133	6,057
DATA PROCESS	66.00	0.346	3,591		3,591	826	4,417
FLEET MGMT	435.00	2.278	23,666		23,666	5,445	29,111
CONTRACTS CHG	10,083.00	52.793	548,560	-456,050	92,510	126,204	218,714
Sub-total:	19,099.25	100.000	1,039,089	-456,050	583,039	229,327	812,366
-----							
Reimbursement:				456,050	456,050		456,050
Total:	19,099.25	100.000	1,039,089		1,039,089	229,327	1,268,416
*****							

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2007-2008

## CLK INT AUDIT

## Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
PUB RESOURCES	42,300	42,300
CTY ATTORNEY	21,548	21,548
PURCHASING	35,502	35,502
HUMAN RESOURCE	78,633	78,633
MAINT/REP SVCS	57,352	57,352
COMMISSIONERS	21,415	21,415
CLERK ADMIN	110,822	110,822
HUMAN SERVICES	50,174	50,174
STATE HEALTH	8,566	8,566
PKS/REC GEN'L	4,484	4,484
ECONOMIC DEVT	15,225	15,225
SMART GROWTH	11,176	11,176
HEARING EXAMIN	9,235	9,235
PKS & REC 155	4,484	4,484
SPORTS AUTHOR	268	268
TRANS ADMIN	14,723	14,723
BRIDGE OPS	736	736
TRAF OPS/SIGNA	20,595	20,595
TRAF SIGN/MARK	20,595	20,595
TOLL FACILITY	26,234	26,234
TRANSIT	6,057	6,057
DATA PROCESS	4,417	4,417
FLEET MGMT	29,111	29,111
CONTRACTS CHG	218,714	218,714
Reimbursement:	456,050	456,050
Total:	1,268,416	1,268,416
	=====	=====

**FISCAL 2008**  
**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:	7,506,806			7,506,806
Deductions:				
EQUIP/PROF SVS CIP	-91,693			
ISD713000121	-13,025			
Total Deductions:	-104,718			-104,718
Allocated Additions:				
BLDG USE ALLO	17,181		17,181	
EQUIP USE ALLO	2,680,626		2,680,626	
CLERK HUM RES		125,273	125,273	
CLERK FINANCE		23,305	23,305	
MAINT/REP SVCS		91,983	91,983	
Total Allocated Additions:	2,697,807	240,561	2,938,368	2,938,368
Total to be Allocated:	10,099,895	240,561		10,340,456
	=====	=====		=====

CLERK INFO SYS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DATA PROCESSING
Expenses:			
SALARIES & WAGES	2,401,591		2,401,591
FRINGE BENEFITS	832,919		832,919
DP/SOFTWARE SERVICES	367,894		367,894
TRAVEL	45,382		45,382
FREIGHT & POSTAGE	3,168		3,168
MAINTENANCE	630,084		630,084
SUPPLIES	25,837		25,837
EQUIP/PROF SVS CIP	91,693	91,693	
REFERENCE MATERIALS	3,534		3,534
MINOR PURCHASES	109,759		109,759
MEMBERSHIPS	4,503		4,503
SEMINAR	72,778		72,778
OTHER PROF/CONT SVCS	254,308		254,308
TELEPHONE	226,711		226,711
OTHER CHARGES	2,974		2,974
REVENUE	-143,560		-143,560
OTHER DP PROJECTS	612,261		612,261
ISD713000121	1,951,945		1,951,945
ISD713000121	13,025	13,025	
Departmental			
Expenditures:	7,506,806	104,718	7,402,088
Deductions:	-104,718	-104,718	
Functional Cost:	7,402,088		7,402,088
Additions 1st			
Others:	2,697,807	2,697,807	2,697,807
Reallocate Admin:		-2,697,807	
1st Allocation:	10,099,895		10,099,895
	-----		-----
Additions 2nd			
Others:	240,561	240,561	240,561
Reallocate Admin:		-240,561	
2nd Allocation:	240,561		240,561
	-----		-----
Total Allocated:	10,340,456		10,340,456
	=====		=====

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	201,998		201,998		201,998
CLERK HUM RES	5.00	5.000	504,995		504,995	12,274	517,269
CLERK FINANCE	27.00	27.000	2,726,972		2,726,972	66,277	2,793,249
CLK RECORDING	12.00	12.000	1,211,987		1,211,987	29,456	1,241,443
COURT DEPT	54.00	54.000	5,453,943		5,453,943	132,554	5,586,497
Total:	100.00	100.000	10,099,895		10,099,895	240,561	10,340,456
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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	201,998	201,998
CLERK HUM RES	517,269	517,269
CLERK FINANCE	2,793,249	2,793,249
CLK RECORDING	1,241,443	1,241,443
COURT DEPT	5,586,497	5,586,497
Reimbursement:		
Total:	10,340,456	10,340,456
	=====	=====

**FISCAL 2008**  
**CLERK - HUMAN RESOURCES**  
**NATURE AND EXTENT OF SERVICES**

The Human Resource Department within the Clerk's Division was created in FY 1999. 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:	490,196			490,196
Deductions:				
ADVERTISING	-2,831			
Total Deductions:	-2,831			-2,831
Allocated Additions:				
CLERK INFO SYS	504,995	12,274	517,269	
CLERK HUM RES		14,738	14,738	
CLERK FINANCE		3,722	3,722	
Total Allocated Additions:	504,995	30,734	535,729	535,729
Total to be Allocated:	992,360	30,734		1,023,094
	=====	=====		=====

CLERK HUM RES  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	463,133		463,133
CONTRACTUAL SVCS	5,336		5,336
TRAVEL	4,319		4,319
FREIGHT & POSTAGE	917		917
EQUIPMENT MAINT	2,538		2,538
SUPPLIES	772		772
REFERENCE MATERIALS	2,470		2,470
MEMBERSHIPS	733		733
SEMINAR & EDUCATION	5,728		5,728
ADVERTISING	2,831	2,831	
OTHER CHARGES	1,419		1,419
Departmental Expenditures:	490,196	2,831	487,365
Deductions:	-2,831	-2,831	
Functional Cost:	487,365		487,365
Additions 1st			
Others:	504,995	504,995	504,995
Reallocate Admin:		-504,995	
1st Allocation:	992,360		992,360
	-----		-----
Additions 2nd			
Others:	30,734	30,734	30,734
Reallocate Admin:		-30,734	
2nd Allocation:	30,734		30,734
	-----		-----
Total Allocated:	1,023,094		1,023,094
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CLERK HUM RES  
Detail Allocation of  
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	7.00	1.733	17,194		17,194		17,194
CLK INT AUDIT	9.00	2.228	22,107		22,107		22,107
CLERK INFO SYS	51.00	12.624	125,273		125,273		125,273
CLERK HUM RES	6.00	1.485	14,738		14,738		14,738
CLERK FINANCE	46.00	11.386	112,991		112,991	4,271	117,262
CLERK ADMIN	5.00	1.238	12,282		12,282	464	12,746
CLK MICROG	4.00	0.990	9,825		9,825	371	10,196
CLK CIVIL CRT	63.00	15.594	154,749		154,749	5,850	160,599
CLK PROBATE	8.00	1.980	19,651		19,651	743	20,394
CLK RECORDING	38.00	9.406	93,341		93,341	3,528	96,869
CLK DEL TAX	8.00	1.980	19,651		19,651	743	20,394
CLK FELONY	23.00	5.693	56,496		56,496	2,136	58,632
CLK JURY	2.00	0.495	4,913		4,913	186	5,099
CLK JUVENILE	13.00	3.218	31,932		31,932	1,207	33,139
CLK CIVIL TRAF	16.00	3.960	39,301		39,301	1,486	40,787
CLK CRIM TRAF	48.00	11.881	117,904		117,904	4,457	122,361
CLK CAPE CORAL	6.00	1.485	14,738		14,738	557	15,295
CLK SUP DEPOSI	6.00	1.485	14,738		14,738	557	15,295
CLK APPEALS	2.00	0.495	4,913		4,913	186	5,099
CLK COURT OPNS	13.00	3.218	31,932		31,932	1,207	33,139
CRIM ADM SVCS	10.00	2.475	24,563		24,563	929	25,492
CTS CUST SVC	20.00	4.951	49,128		49,128	1,856	50,984
Total:	404.00	100.000	992,360		992,360	30,734	1,023,094
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Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING



## CLERK HUM RES

## Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLERK MINUTES	17,194	17,194
CLK INT AUDIT	22,107	22,107
CLERK INFO SYS	125,273	125,273
CLERK HUM RES	14,738	14,738
CLERK FINANCE	117,262	117,262
CLERK ADMIN	12,746	12,746
CLK MICROG	10,196	10,196
CLK CIVIL CRT	160,599	160,599
CLK PROBATE	20,394	20,394
CLK RECORDING	96,869	96,869
CLK DEL TAX	20,394	20,394
CLK FELONY	58,632	58,632
CLK JURY	5,099	5,099
CLK JUVENILE	33,139	33,139
CLK CIVIL TRAF	40,787	40,787
CLK CRIM TRAF	122,361	122,361
CLK CAPE CORAL	15,295	15,295
CLK SUP DEPOSI	15,295	15,295
CLK APPEALS	5,099	5,099
CLK COURT OPNS	33,139	33,139
CRIM ADM SVCS	25,492	25,492
CTS CUST SVC	50,984	50,984

Reimbursement:

Total:	1,023,094	1,023,094
	=====	=====

**FISCAL 2008**  
**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 and permanent part 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:	3,111,094			3,111,094
Allocated Additions:				
BLDG USE ALLO	12,757		12,757	
EQUIP USE ALLO	14,616		14,616	
CLERK INFO SYS	2,726,972	66,277	2,793,249	
CLERK HUM RES	112,991	4,271	117,262	
CLERK FINANCE		18,860	18,860	
MAINT/REP SVCS		68,295	68,295	
Total Allocated Additions:	2,867,336	157,703	3,025,039	3,025,039
Total to be Allocated:	5,978,430	157,703		6,136,133
	=====	=====		=====

CLERK FINANCE  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
<b>Expenses:</b>					
OPERATING EXPENSES	2,362,466		726,872	776,308	458,402
FINANCE EXPENSE	471,234		471,234		
FINANCE OPERATIONS	277,394		277,394		
Departmental Expenditures:	3,111,094		1,475,500	776,308	458,402
Functional Cost:	3,111,094		1,475,500	776,308	458,402
<b>Additions 1st</b>					
Others:	2,867,336	2,867,336	1,359,893	715,483	422,486
Reallocate Admin:		-2,867,336			
1st Allocation:	5,978,430		2,835,393	1,491,791	880,888
-----					
<b>Additions 2nd</b>					
Others:	157,703	157,703	74,789	39,352	23,230
Reallocate Admin:		-157,703			
2nd Allocation:	157,703		74,789	39,352	23,230
-----					
<b>Total Allocated:</b>	<b>6,136,133</b>		<b>2,910,182</b>	<b>1,531,143</b>	<b>904,118</b>
=====					

CLERK FINANCE  
Schedule of Costs to be  
Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	400,884
FINANCE EXPENSE	
FINANCE OPERATIONS	
Departmental	
Expenditures:	400,884
Functional Cost:	400,884
Additions 1st	
Others:	369,474
1st Allocation:	770,358
	-----
Additions 2nd	
Others:	20,332
2nd Allocation:	20,332
	-----
Total Allocated:	790,690
	=====

CLERK FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	442.00	0.031	883		883		883
PUB RESOURCES	1,109.00	0.078	2,215		2,215		2,215
NON-DEPART'L	6,491.00	0.457	12,966		12,966		12,966
PUB WKS ADMIN	567.00	0.040	1,133		1,133		1,133
CLK INT AUDIT	639.00	0.045	1,276		1,276		1,276
CLERK INFO SYS	1,780.00	0.125	3,556		3,556		3,556
CLERK HUM RES	532.00	0.037	1,063		1,063		1,063
CLERK FINANCE	2,521.00	0.178	5,036		5,036		5,036
CTY ATTORNEY	1,546.00	0.109	3,088		3,088	82	3,170
PURCHASING	584.00	0.041	1,167		1,167	31	1,198
HUMAN RESOURCE	2,014.00	0.142	4,023		4,023	107	4,130
MAINT/REP SVCS	15,162.00	1.068	30,287		30,287	807	31,094
CONTRACTS ADM	566.00	0.040	1,131		1,131	30	1,161
COUNTY MANAGER	2,339.00	0.165	4,672		4,672	124	4,796
COMMISSIONERS	1,651.00	0.116	3,298		3,298	88	3,386
CLERK ADMIN	1,412.00	0.099	2,821		2,821	75	2,896
CDBG	2,516.00	0.177	5,026		5,026	134	5,160
TAX COLLECTOR	607.00	0.043	1,213		1,213	32	1,245
CLK MICROG	722.00	0.051	1,442		1,442	38	1,480
CLK CIVIL CRT	19,979.00	1.408	39,909		39,909	1,063	40,972
CLK PROBATE	2,756.00	0.194	5,505		5,505	147	5,652
CLK RECORDING	58,990.00	4.156	117,836		117,836	3,139	120,975
CLK DEL TAX	660.00	0.047	1,318		1,318	35	1,353
CLK FELONY	3,878.00	0.273	7,747		7,747	206	7,953
CLK JURY	3,104.00	0.219	6,200		6,200	165	6,365
CLK JUVENILE	1,001.00	0.071	2,000		2,000	53	2,053
CLK CIVIL TRAF	14,900.00	1.050	29,764		29,764	793	30,557
CLK CRIM TRAF	21,537.00	1.517	43,021		43,021	1,146	44,167
CLK CAPE CORAL	303.00	0.021	605		605	16	621
CLK SUP DEPOSI	1,299.00	0.092	2,595		2,595	69	2,664
CLK COURT OPNS	387.00	0.027	773		773	21	794
CLERK OTHER	313,622.00	22.095	626,478		626,478	16,691	643,169
FUNDS 2 - 674	318,445.00	22.435	636,112		636,112	16,948	653,060
PROP APPRAISER	250.00	0.018	499		499	13	512
ELECTIONS	374.00	0.026	747		747	20	767
SHERIFF	2,448.00	0.172	4,890		4,890	130	5,020
CT SVCS-GEN FD	216.00	0.015	431		431	11	442
GUAR AD LITEM	90.00	0.006	180		180	5	185
PUB DEFENDER	201.00	0.014	402		402	11	413
STATE ATTORNEY	668.00	0.047	1,334		1,334	36	1,370
MED EXAMINER	1,368.00	0.096	2,733		2,733	73	2,806
HUMAN SERVICES	9,682.00	0.682	19,340		19,340	515	19,855
STATE HEALTH	135.00	0.010	270		270	7	277
INT SVS FISCAL	567.00	0.040	1,133		1,133	30	1,163
COUNTY LANDS	641.00	0.045	1,280		1,280	34	1,314
EMER MGMT OPS	2,633.80	0.186	5,261		5,261	140	5,401

CLERK FINANCE  
Detail Allocation of  
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
EMER RESPONSE	2,634.80	0.186	5,263		5,263	140	5,403
EMER DISPATCH	2,633.80	0.186	5,261		5,261	140	5,401
PS LOGISTICS	2,633.80	0.186	5,261		5,261	140	5,401
PS INFO RESOUR	2,633.80	0.186	5,261		5,261	140	5,401
PKS/REC GEN'L	15,793.00	1.113	31,547		31,547	841	32,388
ECONOMIC DEVT	873.00	0.062	1,744		1,744	46	1,790
ANIMAL CONTROL	7,404.00	0.522	14,790		14,790	394	15,184
SMART GROWTH	405.00	0.029	809		809	22	831
NAT RES MGMT	4,121.00	0.290	8,232		8,232	219	8,451
CONST & DESIGN	493.00	0.035	985		985	26	1,011
FIRE IMPACT FE	11,837.00	0.834	23,645		23,645	630	24,275
MSTU SPEC DIST	45,893.00	3.233	91,674		91,674	2,442	94,116
MSBU SPEC DIST	21,105.00	1.487	42,158		42,158	1,123	43,281
MSTBU OPER	2,252.00	0.159	4,498		4,498	120	4,618
ADM OFF OF CTS	14,993.00	1.056	29,949		29,949	798	30,747
FUND 106 OTHER	4,468.00	0.315	8,925		8,925	238	9,163
HICKEY CREEK	1,375.00	0.097	2,747		2,747	73	2,820
FUND 138	11,983.00	0.844	23,937		23,937	638	24,575
FUND 139 OTHER	5,942.00	0.419	11,869		11,869	316	12,185
CANAL MAINT	2,642.00	0.186	5,278		5,278	141	5,419
SUR WTR MGMT	1,356.00	0.096	2,709		2,709	72	2,781
LIBRARIES	37,347.00	2.631	74,603		74,603	1,988	76,591
E911 IMPLEMENT	4,423.00	0.312	8,835		8,835	235	9,070
HEARING EXAMIN	720.00	0.051	1,438		1,438	38	1,476
PKS & REC 155	15,939.00	1.123	31,839		31,839	848	32,687
COMM DEVT ADM	1,669.00	0.118	3,334		3,334	89	3,423
PLANNING 155	958.00	0.067	1,914		1,914	51	1,965
DEVT REVIEW	2,878.00	0.203	5,749		5,749	153	5,902
REZONE & DRI'S	2,894.00	0.204	5,781		5,781	154	5,935
ENV SCIENCES	1,504.00	0.106	3,004		3,004	80	3,084
PERMIT ISSUANC	3,470.00	0.244	6,932		6,932	185	7,117
BUILDING INSP	7,679.00	0.541	15,339		15,339	409	15,748
CODE ENFORCE	5,158.00	0.363	10,303		10,303	275	10,578
PLANS REVIEW	2,172.00	0.153	4,339		4,339	116	4,455
ADM FEE COLLEC	269.00	0.019	537		537	14	551
ZONING REVIEW	699.00	0.049	1,396		1,396	37	1,433
VCB	8,437.00	0.594	16,853		16,853	449	17,302
SPORTS AUTHOR	966.00	0.068	1,930		1,930	51	1,981
TRANS ADMIN	2,476.00	0.174	4,946		4,946	132	5,078
LANDSCAPE	1,189.00	0.084	2,375		2,375	63	2,438
ROADWAY/PIPE	7,195.00	0.507	14,372		14,372	383	14,755
BRIDGE OPS	1,126.00	0.079	2,249		2,249	60	2,309
TRAF OPS/SIGNA	2,354.00	0.166	4,702		4,702	125	4,827
TRAF SIGN/MARK	2,807.00	0.198	5,607		5,607	149	5,756
TRAFFIC ENGIN	1,540.00	0.108	3,076		3,076	82	3,158
ENGINEER/PLAN	517.00	0.036	1,033		1,033	28	1,061

CLERK FINANCE  
 Detail Allocation of  
 GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENG/CONSTR	1,085.00	0.076	2,167		2,167	58	2,225
ENG/DESIGN	724.00	0.051	1,446		1,446	39	1,485
GIS	334.00	0.024	667		667	18	685
HAZ MAT FD 182	2,368.00	0.167	4,730		4,730	126	4,856
SCHOOL IMP FEE	4,514.00	0.318	9,017		9,017	240	9,257
COM PRK IMP FE	11,143.00	0.785	22,259		22,259	593	22,852
REG PRK IMP FE	1,689.00	0.119	3,374		3,374	90	3,464
ROADS IMP FEE	9,658.00	0.680	19,292		19,292	514	19,806
EMS IMPACT FEE	2,344.00	0.165	4,682		4,682	125	4,807
FUNDS 201-299	2,548.00	0.180	5,090		5,090	136	5,226
FUNDS 301-399	18,565.00	1.308	37,085		37,085	988	38,073
SOLID WASTE	30,575.00	2.154	61,075		61,075	1,627	62,702
AIRPORT & PORT	45,420.00	3.200	90,729		90,729	2,417	93,146
TOLL FACILITY	26,754.00	1.885	53,443		53,443	1,424	54,867
TRANSIT	19,010.00	1.339	37,974		37,974	1,012	38,986
UTILITIES	72,467.00	5.105	144,757		144,757	3,857	148,614
DATA PROCESS	4,063.00	0.286	8,116		8,116	216	8,332
GOVT COMMUNICA	2,953.00	0.208	5,899		5,899	157	6,056
DENTAL	3,141.00	0.221	6,274		6,274	167	6,441
GROUP MEDICAL	4,457.00	0.314	8,903		8,903	237	9,140
GEN LIABILITY	2,474.00	0.174	4,942		4,942	132	5,074
FLEET MGMT	14,868.00	1.047	29,700		29,700	791	30,491
FLEET REPLACE	2,550.00	0.180	5,094		5,094	136	5,230
FMB - IMP FEE	2,559.00	0.180	5,112		5,112	136	5,248
BONITA IMP FEE	3,304.00	0.233	6,600		6,600	176	6,776
BON ROAD IMP F	133.00	0.009	266		266	7	273
LAW ENF TRUST	2,578.00	0.182	5,150		5,150	137	5,287
FD 190 ANIM TR	1,398.00	0.098	2,793		2,793	74	2,867
FD 632 MOSQ CO	1,967.00	0.139	3,929		3,929	105	4,034
FUND 661 BONDS	68.00	0.005	136		136	4	140
FD 951 LT DEBT	80.00	0.006	160		160	4	164
FIXED ASSETS	6,744.00	0.475	13,472		13,472	359	13,831
ALL OTHERS	13,703.00	0.965	27,373		27,373	729	28,102
<b>Total:</b>	<b>1,419,430.00</b>	<b>100.000</b>	<b>2,835,393</b>		<b>2,835,393</b>	<b>74,789</b>	<b>2,910,182</b>
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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
CLERK MINUTES	88.00	0.036	543		543		543
PUB RESOURCES	491.00	0.203	3,027		3,027		3,027
NON-DEPART'L	1,611.00	0.666	9,933		9,933		9,933
PUB WKS ADMIN	168.00	0.069	1,036		1,036		1,036
CLK INT AUDIT	296.00	0.122	1,825		1,825		1,825
CLERK INFO SYS	1,283.00	0.530	7,911		7,911		7,911
CLERK HUM RES	213.00	0.088	1,313		1,313		1,313
CLERK FINANCE	590.00	0.244	3,638		3,638		3,638
CTY ATTORNEY	531.00	0.219	3,274		3,274	88	3,362
PURCHASING	164.00	0.068	1,011		1,011	27	1,038
HUMAN RESOURCE	518.00	0.214	3,194		3,194	86	3,280
MAINT/REP SVCS	11,685.00	4.830	72,049		72,049	1,939	73,988
CONTRACTS ADM	169.00	0.070	1,042		1,042	28	1,070
COUNTY MANAGER	607.00	0.251	3,743		3,743	101	3,844
COMMISSIONERS	517.00	0.214	3,188		3,188	86	3,274
CLERK ADMIN	521.00	0.215	3,212		3,212	86	3,298
CDBG	852.00	0.352	5,253		5,253	141	5,394
TAX COLLECTOR	290.00	0.120	1,788		1,788	48	1,836
CLK MICROG	154.00	0.064	950		950	26	976
CLK CIVIL CRT	312.00	0.129	1,924		1,924	52	1,976
CLK PROBATE	43.00	0.018	265		265	7	272
CLK RECORDING	2,854.00	1.180	17,597		17,597	473	18,070
CLK DEL TAX	142.00	0.059	876		876	24	900
CLK FELONY	79.00	0.033	487		487	13	500
CLK JURY	2,623.00	1.084	16,173		16,173	435	16,608
CLK JUVENILE	92.00	0.038	567		567	15	582
CLK CIVIL TRAF	43.00	0.018	265		265	7	272
CLK CRIM TRAF	75.00	0.031	462		462	12	474
CLK CAPE CORAL	63.00	0.026	388		388	10	398
CLK SUP DEPOSI	36.00	0.015	222		222	6	228
CLK COURT OPNS	47.00	0.019	290		290	8	298
CLERK OTHER	558.00	0.231	3,441		3,441	93	3,534
FUNDS 2 - 674	49,008.00	20.256	302,179		302,179	8,130	310,309
PROP APPRAISER	60.00	0.025	370		370	10	380
ELECTIONS	187.00	0.077	1,153		1,153	31	1,184
SHERIFF	2,153.00	0.890	13,275		13,275	357	13,632
CT SVCS-GEN PD	15.00	0.006	92		92	2	94
GUAR AD LITEM	51.00	0.021	314		314	8	322
PUB DEFENDER	154.00	0.064	950		950	26	976
STATE ATTORNEY	539.00	0.223	3,323		3,323	89	3,412
MED EXAMINER	784.00	0.324	4,834		4,834	130	4,964
HUMAN SERVICES	4,976.00	2.057	30,682		30,682	826	31,508
STATE HEALTH	62.00	0.026	382		382	10	392
INT SVS FISCAL	168.00	0.069	1,036		1,036	28	1,064
COUNTY LANDS	220.00	0.091	1,356		1,356	36	1,392
EMER MGMT OPS	1,299.40	0.537	8,012		8,012	216	8,228

CLERK FINANCE  
Detail Allocation of  
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
EMER RESPONSE	1,300.40	0.537	8,018		8,018	216	8,234
EMER DISPATCH	1,299.40	0.537	8,012		8,012	216	8,228
PS LOGISTICS	1,299.40	0.537	8,012		8,012	216	8,228
PS INFO RESOUR	1,299.40	0.537	8,012		8,012	216	8,228
PKS/REC GEN'L	6,716.00	2.776	41,410		41,410	1,114	42,524
ECONOMIC DEVT	463.00	0.191	2,855		2,855	77	2,932
ANIMAL CONTROL	1,477.00	0.610	9,107		9,107	245	9,352
SMART GROWTH	64.00	0.026	395		395	11	406
NAT RES MGMT	1,853.00	0.766	11,425		11,425	307	11,732
CONST & DESIGN	124.00	0.051	765		765	21	786
FIRE IMPACT FE	330.00	0.136	2,035		2,035	55	2,090
MSTU SPEC DIST	1,346.00	0.556	8,299		8,299	223	8,522
MSBU SPEC DIST	440.00	0.182	2,713		2,713	73	2,786
MSTBU OPER	26.00	0.011	160		160	4	164
ADM OFF OF CTS	1,504.00	0.622	9,274		9,274	250	9,524
FUND 106 OTHER	718.00	0.297	4,427		4,427	119	4,546
HICKEY CREEK	52.00	0.021	321		321	9	330
FUND 138	913.00	0.377	5,629		5,629	151	5,780
FUND 139 OTHER	35.00	0.014	216		216	6	222
CANAL MAINT	801.00	0.331	4,939		4,939	133	5,072
SUR WTR MGMT	412.00	0.170	2,540		2,540	68	2,608
LIBRARIES	18,517.00	7.653	114,174		114,174	3,072	117,246
E911 IMPLEMENT	389.00	0.161	2,399		2,399	65	2,464
HEARING EXAMIN	232.00	0.096	1,430		1,430	38	1,468
PKS & REC 155	9,669.00	3.996	59,618		59,618	1,604	61,222
COMM DEVT ADM	347.00	0.143	2,140		2,140	58	2,198
PLANNING 155	325.00	0.134	2,004		2,004	54	2,058
DEVT REVIEW	1,420.00	0.587	8,756		8,756	236	8,992
REZONE & DRI'S	1,294.00	0.535	7,979		7,979	215	8,194
ENV SCIENCES	163.00	0.067	1,005		1,005	27	1,032
PERMIT ISSUANC	1,712.00	0.708	10,556		10,556	284	10,840
BUILDING INSP	3,792.00	1.567	23,381		23,381	629	24,010
CODE ENFORCE	2,545.00	1.052	15,692		15,692	422	16,114
PLANS REVIEW	1,072.00	0.443	6,610		6,610	178	6,788
ADM FEE COLLEC	133.00	0.055	820		820	22	842
ZONING REVIEW	345.00	0.143	2,127		2,127	57	2,184
VCB	3,433.00	1.419	21,168		21,168	570	21,738
SPORTS AUTHOR	564.00	0.233	3,478		3,478	94	3,572
TRANS ADMIN	144.00	0.060	888		888	24	912
LANDSCAPE	795.00	0.329	4,902		4,902	132	5,034
ROADWAY/PIPE	4,813.00	1.989	29,676		29,676	798	30,474
BRIDGE OPS	753.00	0.311	4,643		4,643	125	4,768
TRAF OPS/SIGNA	1,701.00	0.703	10,488		10,488	282	10,770
TRAF SIGN/MARK	2,028.00	0.838	12,504		12,504	336	12,840
TRAFFIC ENGIN	1,111.00	0.459	6,850		6,850	184	7,034
ENGINEER/PLAN	149.00	0.062	919		919	25	944

CLERK FINANCE  
 Detail Allocation of  
 ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENG/CONSTR	313.00	0.129	1,930		1,930	52	1,982
ENG/DESIGN	209.00	0.086	1,289		1,289	35	1,324
GIS	79.00	0.033	487		487	13	500
HAZ MAT FD 182	269.00	0.111	1,659		1,659	45	1,704
SCHOOL IMP FEE	327.00	0.135	2,016		2,016	54	2,070
COM PRK IMP FE	286.00	0.118	1,763		1,763	47	1,810
REG PRK IMP FE	394.00	0.163	2,429		2,429	65	2,494
ROADS IMP FEE	1,198.00	0.495	7,387		7,387	199	7,586
EMS IMPACT FEE	155.00	0.064	956		956	26	982
FUNDS 201-299	14.00	0.006	86		86	2	88
FUNDS 301-399	3,208.00	1.326	19,780		19,780	532	20,312
SOLID WASTE	6,300.00	2.604	38,845		38,845	1,045	39,890
AIRPORT & PORT	14,604.00	6.036	90,047		90,047	2,423	92,470
TOLL FACILITY	2,298.00	0.950	14,169		14,169	381	14,550
TRANSIT	5,577.00	2.305	34,387		34,387	925	35,312
UTILITIES	25,919.00	10.713	159,814		159,814	4,300	164,114
DATA PROCESS	1,316.00	0.544	8,114		8,114	218	8,332
GOVT COMMUNICA	373.00	0.154	2,300		2,300	62	2,362
DENTAL	30.00	0.012	185		185	5	190
GROUP MEDICAL	77.00	0.032	475		475	13	488
GEN LIABILITY	320.00	0.132	1,973		1,973	53	2,026
FLEET MGMT	8,506.00	3.516	52,447		52,447	1,411	53,858
FLEET REPLACE	169.00	0.070	1,042		1,042	28	1,070
FMB - IMP FEE	16.00	0.007	99		99	3	102
BONITA IMP FEE	64.00	0.026	395		395	11	406
BON ROAD IMP F	60.00	0.025	370		370	10	380
LAW ENF TRUST	6.00	0.002	37		37	1	38
FD 190 ANIM TR	30.00	0.012	185		185	5	190
FD 632 MOSQ CO	3.00	0.001	18		18		18
FUND 661 BONDS	41.00	0.017	253		253	7	260
ALL OTHERS	2,471.00	1.021	15,238		15,238	410	15,648
Total:	241,942.00	100.000	1,491,791		1,491,791	39,352	1,531,143
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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
CLERK MINUTES	52.00	0.054	477		477		477
PUB RESOURCES	124.00	0.129	1,138		1,138		1,138
NON-DEPART'L	2,333.00	2.431	21,417		21,417		21,417
PUB WKS ADMIN	13.00	0.014	119		119		119
CLK INT AUDIT	20.00	0.021	184		184		184
CLERK HUM RES	6.00	0.006	55		55		55
CLERK FINANCE	31.00	0.032	285		285		285
CTY ATTORNEY	530.00	0.552	4,865		4,865	132	4,997
PURCHASING	76.00	0.079	698		698	19	717
HUMAN RESOURCE	50.00	0.052	459		459	12	471
MAINT/REP SVCS	613.00	0.639	5,627		5,627	153	5,780
CONTRACTS ADM	13.00	0.014	119		119	3	122
COUNTY MANAGER	59.00	0.061	542		542	15	557
COMMISSIONERS	7.00	0.007	64		64	2	66
CLERK ADMIN	6.00	0.006	55		55	1	56
CDBG	94.00	0.098	863		863	23	886
TAX COLLECTOR	1.00	0.001	9		9		9
CLK MICROG	2.00	0.002	18		18		18
CLK CIVIL CRT	37.00	0.039	340		340	9	349
CLK PROBATE	12.00	0.013	110		110	3	113
CLK RECORDING	16.00	0.017	147		147	4	151
CLK DEL TAX	6.00	0.006	55		55	1	56
CLK JUVENILE	1.00	0.001	9		9		9
CLK CIVIL TRAF	2.00	0.002	18		18		18
CLK CRIM TRAF	12.00	0.013	110		110	3	113
CLK SUP DEPOSI	252.00	0.263	2,313		2,313	63	2,376
CLK COURT OPNS	6.00	0.006	55		55	1	56
CLERK OTHER	1,313.00	1.368	12,054		12,054	327	12,381
FUNDS 2 - 674	2,883.00	3.005	26,466		26,466	717	27,183
PROP APPRAISER	4.00	0.004	37		37	1	38
ELECTIONS	1.00	0.001	9		9		9
SHERIFF	130.00	0.135	1,193		1,193	32	1,225
PUB DEFENDER	1.00	0.001	9		9		9
STATE ATTORNEY	3.00	0.003	28		28	1	29
MED EXAMINER	433.00	0.451	3,975		3,975	108	4,083
HUMAN SERVICES	481.00	0.501	4,416		4,416	120	4,536
INT SVS FISCAL	13.00	0.014	119		119	3	122
COUNTY LANDS	21.00	0.022	193		193	5	198
EMER MGMT OPS	98.00	0.102	900		900	24	924
EMER RESPONSE	98.00	0.102	900		900	24	924
EMER DISPATCH	98.00	0.102	900		900	24	924
PS LOGISTICS	98.00	0.102	900		900	24	924
PS INFO RESOUR	98.00	0.102	900		900	24	924
PKS/REC GEN'L	6,508.00	6.782	59,744		59,744	1,620	61,364
ECONOMIC DEVT	2.00	0.002	18		18		18
ANIMAL CONTROL	4,058.00	4.229	37,253		37,253	1,010	38,263

CLERK FINANCE  
Detail Allocation of  
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SMART GROWTH	1.00	0.001	9		9		9
NAT RES MGMT	612.00	0.638	5,618		5,618	152	5,770
CONST & DESIGN	2.00	0.002	18		18		18
FIRE IMPACT FE	486.00	0.506	4,462		4,462	121	4,583
MSTU SPEC DIST	682.00	0.711	6,261		6,261	170	6,431
MSBU SPEC DIST	453.00	0.472	4,159		4,159	113	4,272
MSTBU OPER	152.00	0.158	1,395		1,395	38	1,433
ADM OFF OF CTS	705.00	0.735	6,472		6,472	175	6,647
FUND 106 OTHER	54.00	0.056	496		496	13	509
HICKEY CREEK	1.00	0.001	9		9		9
FUND 138	230.00	0.240	2,111		2,111	57	2,168
FUND 139 OTHER	123.00	0.128	1,129		1,129	31	1,160
CANAL MAINT	11.00	0.011	101		101	3	104
SUR WTR MGMT	6.00	0.006	55		55	1	56
LIBRARIES	7,584.00	7.904	69,622		69,622	1,887	71,509
E911 IMPLEMENT	40.00	0.042	367		367	10	377
HEARING EXAMIN	52.00	0.054	477		477	13	490
PKS & REC 155	5,098.00	5.313	46,800		46,800	1,269	48,069
COMM DEVT ADM	768.00	0.800	7,050		7,050	191	7,241
PLANNING 155	81.00	0.084	744		744	20	764
DEVT REVIEW	1,338.00	1.394	12,283		12,283	333	12,616
REZONE & DRI'S	1,053.00	1.097	9,667		9,667	262	9,929
ENV SCIENCES	784.00	0.817	7,197		7,197	195	7,392
PERMIT ISSUANC	1,614.00	1.682	14,817		14,817	402	15,219
BUILDING INSP	3,572.00	3.723	32,791		32,791	889	33,680
CODE ENFORCE	2,398.00	2.499	22,014		22,014	597	22,611
PLANS REVIEW	1,010.00	1.053	9,272		9,272	251	9,523
ADM FEE COLLEC	125.00	0.130	1,148		1,148	31	1,179
ZONING REVIEW	325.00	0.339	2,984		2,984	81	3,065
VCB	790.00	0.823	7,252		7,252	197	7,449
SPORTS AUTHOR	18.00	0.019	165		165	4	169
TRANS ADMIN	5.00	0.005	46		46	1	47
LANDSCAPE	80.00	0.083	734		734	20	754
ROADWAY/PIPE	490.00	0.511	4,498		4,498	122	4,620
BRIDGE OPS	77.00	0.080	707		707	19	726
TRAF OPS/SIGNA	84.00	0.088	771		771	21	792
TRAF SIGN/MARK	100.00	0.104	918		918	25	943
TRAFFIC ENGIN	54.00	0.056	496		496	13	509
ENGINEER/PLAN	4.00	0.004	37		37	1	38
ENG/CONSTR	7.00	0.007	64		64	2	66
ENG/DESIGN	5.00	0.005	46		46	1	47
HAZ MAT FD 182	27.00	0.028	248		248	7	255
SCHOOL IMP FEE	455.00	0.474	4,177		4,177	113	4,290
COM PRK IMP FE	384.00	0.400	3,525		3,525	96	3,621
RBG PRK IMP FE	273.00	0.285	2,506		2,506	68	2,574
ROADS IMP FEE	462.00	0.481	4,241		4,241	115	4,356

CLERK FINANCE  
Detail Allocation of  
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
EMS IMPACT FEE	64.00	0.067	588		588	16	604
FUNDS 201-299	56.00	0.058	514		514	14	528
FUNDS 301-399	456.00	0.475	4,186		4,186	113	4,299
SOLID WASTE	7,594.00	7.914	69,714		69,714	1,890	71,604
AIRPORT & PORT	7,454.00	7.768	68,429		68,429	1,855	70,284
TOLL FACILITY	5,773.00	6.016	52,997		52,997	1,437	54,434
TRANSIT	6,190.00	6.451	56,825		56,825	1,540	58,365
UTILITIES	6,048.00	6.303	55,521		55,521	1,505	57,026
DATA PROCESS	14.00	0.015	129		129	3	132
GOVT COMMUNICA	276.00	0.288	2,534		2,534	69	2,603
DENTAL	417.00	0.435	3,828		3,828	104	3,932
GEN LIABILITY	142.00	0.148	1,304		1,304	35	1,339
FLEET MGMT	193.00	0.201	1,772		1,772	48	1,820
FLEET REPLACE	1,182.00	1.232	10,851		10,851	294	11,145
FMB - IMP FEE	15.00	0.016	138		138	4	142
BONITA IMP FEE	204.00	0.213	1,873		1,873	51	1,924
BON ROAD IMP F	17.00	0.018	156		156	4	160
LAW ENF TRUST	36.00	0.038	330		330	9	339
FD 190 ANIM TR	461.00	0.480	4,232		4,232	115	4,347
FD 632 MOSQ CO	1.00	0.001	9		9		9
FUND 661 BONDS	21.00	0.022	193		193	5	198
ALL OTHERS	5,952.00	6.203	54,641		54,641	1,481	56,122
<b>Total:</b>	<b>95,956.00</b>	<b>100.000</b>	<b>880,888</b>		<b>880,888</b>	<b>23,230</b>	<b>904,118</b>
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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	7.00	0.196	1,507		1,507		1,507
PUB RESOURCES	15.25	0.426	3,282		3,282		3,282
BUDGET SVCS	12.35	0.345	2,658		2,658		2,658
PUB WKS ADMIN	9.35	0.261	2,013		2,013		2,013
CLK INT AUDIT	9.00	0.251	1,937		1,937		1,937
CLERK INFO SYS	55.00	1.537	11,838		11,838		11,838
CLERK HUM RES	6.00	0.168	1,291		1,291		1,291
CLERK FINANCE	46.00	1.285	9,901		9,901		9,901
CTY ATTORNEY	33.00	0.922	7,103		7,103	196	7,299
PURCHASING	10.00	0.279	2,152		2,152	59	2,211
HUMAN RESOURCE	14.80	0.414	3,186		3,186	88	3,274
MAINT/REP SVCS	138.00	3.856	29,704		29,704	820	30,524
CONTRACTS ADM	6.00	0.168	1,291		1,291	36	1,327
COUNTY MANAGER	9.48	0.265	2,041		2,041	56	2,097
COMMISSIONERS	10.00	0.279	2,152		2,152	59	2,211
CLERK ADMIN	5.00	0.140	1,076		1,076	30	1,106
CDBG	7.00	0.196	1,507		1,507	42	1,549
EQUAL EMP OPP	5.19	0.145	1,117		1,117	31	1,148
VETERAN'S SVCS	4.00	0.112	861		861	24	885
CLK MICROG	4.00	0.112	861		861	24	885
CLK CIVIL CRT	63.00	1.760	13,560		13,560	374	13,934
CLK PROBATE	8.00	0.224	1,722		1,722	48	1,770
CLK RECORDING	38.00	1.062	8,179		8,179	226	8,405
CLK DEL TAX	8.00	0.224	1,722		1,722	48	1,770
CLK FELONY	23.00	0.643	4,951		4,951	137	5,088
CLK JURY	2.00	0.056	430		430	12	442
CLK JUVENILE	13.00	0.363	2,798		2,798	77	2,875
CLK CIVIL TRAF	16.00	0.447	3,444		3,444	95	3,539
CLK CRIM TRAF	48.00	1.341	10,332		10,332	285	10,617
CLK CAPE CORAL	6.00	0.168	1,291		1,291	36	1,327
CLK SUP DEPOSI	6.00	0.168	1,291		1,291	36	1,327
CLK APPEALS	2.00	0.056	430		430	12	442
CLK COURT OPNS	13.00	0.363	2,798		2,798	77	2,875
CRIM ADM SVCS	10.00	0.279	2,152		2,152	59	2,211
CTS CUST SVC	20.00	0.559	4,305		4,305	119	4,424
HUMAN SERVICES	46.00	1.285	9,901		9,901	273	10,174
INT SVS FISCAL	14.00	0.391	3,013		3,013	83	3,096
COUNTY LANDS	13.00	0.363	2,798		2,798	77	2,875
EMER MGMT OPS	6.75	0.189	1,453		1,453	40	1,493
EMER RESPONSE	330.70	9.240	71,181		71,181	1,966	73,147
EMER DISPATCH	34.10	0.953	7,340		7,340	203	7,543
PS LOGISTICS	9.90	0.277	2,131		2,131	59	2,190
PS INFO RESOUR	4.20	0.117	904		904	25	929
PKS/REC GEN'L	125.22	3.499	26,953		26,953	744	27,697
ECONOMIC DEVT	16.00	0.447	3,444		3,444	95	3,539
ANIMAL CONTROL	46.00	1.285	9,901		9,901	273	10,174

## CLERK FINANCE

Detail Allocation of  
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SMART GROWTH	1.35	0.038	291		291	8	299
NAT RES MGMT	42.65	1.192	9,180		9,180	253	9,433
CONST & DESIGN	11.50	0.321	2,475		2,475	68	2,543
MSTU SPEC DIST	2.75	0.077	592		592	16	608
HICKEY CREEK	1.00	0.028	215		215	6	221
FUND 138	2.40	0.067	517		517	14	531
FUND 139 OTHER	2.00	0.056	430		430	12	442
CANAL MAINT	26.00	0.726	5,596		5,596	155	5,751
SUR WTR MGMT	13.35	0.373	2,874		2,874	79	2,953
LIBRARIES	282.00	7.879	60,699		60,699	1,676	62,375
E911 IMPLEMENT	6.25	0.175	1,345		1,345	37	1,382
HEARING EXAMIN	5.00	0.140	1,076		1,076	30	1,106
PKS & REC 155	143.78	4.017	30,948		30,948	855	31,803
COMM DEVT ADM	19.65	0.549	4,230		4,230	117	4,347
PLANNING 155	11.60	0.324	2,497		2,497	69	2,566
DEVT REVIEW	21.40	0.598	4,606		4,606	127	4,733
REZONE & DRI'S	16.00	0.447	3,444		3,444	95	3,539
ENV SCIENCES	16.00	0.447	3,444		3,444	95	3,539
PERMIT ISSUANC	25.80	0.721	5,553		5,553	153	5,706
BUILDING INSP	57.10	1.595	12,290		12,290	339	12,629
CODE ENFORCE	38.35	1.072	8,255		8,255	228	8,483
PLANS REVIEW	16.15	0.451	3,476		3,476	96	3,572
ADM FEE COLLEC	2.00	0.056	430		430	12	442
ZONING REVIEW	5.20	0.145	1,119		1,119	31	1,150
VCB	24.00	0.671	5,166		5,166	143	5,309
SPORTS AUTHOR	3.00	0.084	646		646	18	664
TRANS ADMIN	9.50	0.265	2,045		2,045	56	2,101
LANDSCAPE	19.00	0.531	4,090		4,090	113	4,203
ROADWAY/PIPE	115.00	3.213	24,753		24,753	683	25,436
BRIDGE OPS	18.00	0.503	3,874		3,874	107	3,981
TRAF OPS/SIGNA	26.00	0.726	5,596		5,596	155	5,751
TRAF SIGN/MARK	31.00	0.866	6,673		6,673	184	6,857
TRAFFIC ENGIN	17.00	0.475	3,659		3,659	101	3,760
ENGINEER/PLAN	10.00	0.279	2,152		2,152	59	2,211
ENG/CONSTR	21.00	0.587	4,520		4,520	125	4,645
ENG/DESIGN	14.00	0.391	3,013		3,013	83	3,096
GIS	5.00	0.140	1,076		1,076	30	1,106
HAZ MAT FD 182	4.25	0.119	915		915	25	940
CONSER PKS/REC	10.00	0.279	2,152		2,152	59	2,211
CONSER CTY LAN	1.00	0.028	215		215	6	221
SOLID WASTE	71.00	1.984	15,282		15,282	422	15,704
AIRPORT & PORT	370.00	10.338	79,640		79,640	2,199	81,839
TOLL FACILITY	114.00	3.185	24,538		24,538	678	25,216
TRANSIT	257.00	7.181	55,318		55,318	1,527	56,845
UTILITIES	291.00	8.131	62,636		62,636	1,730	64,366
DATA PROCESS	1.00	0.028	215		215	6	221



CLERK FINANCE  
 Detail Allocation of  
 PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GOVT COMMUNICA	3.85	0.108	829		829	23	852
DENTAL	0.55	0.015	118		118	3	121
GROUP MEDICAL	6.65	0.186	1,431		1,431	40	1,471
GEN LIABILITY	5.63	0.157	1,212		1,212	33	1,245
FLEET MGMT	33.00	0.922	7,110		7,110	209	7,319
<b>Total:</b>	<b>3,579.00</b>	<b>100.000</b>	<b>770,358</b>		<b>770,358</b>	<b>20,332</b>	<b>790,690</b>
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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	3,410	883	543	477	1,507
PUB RESOURCES	9,662	2,215	3,027	1,138	3,282
NON-DEPART'L	44,316	12,966	9,933	21,417	
BUDGET SVCS	2,658				2,658
PUB WKS ADMIN	4,301	1,133	1,036	119	2,013
CLK INT AUDIT	5,222	1,276	1,825	184	1,937
CLERK INFO SYS	23,305	3,556	7,911		11,838
CLERK HUM RES	3,722	1,063	1,313	55	1,291
CLERK FINANCE	18,860	5,036	3,638	285	9,901
CTY ATTORNEY	18,828	3,170	3,362	4,997	7,299
PURCHASING	5,164	1,198	1,038	717	2,211
HUMAN RESOURCE	11,155	4,130	3,280	471	3,274
MAINT/REP SVCS	141,386	31,094	73,988	5,780	30,524
CONTRACTS ADM	3,680	1,161	1,070	122	1,327
COUNTY MANAGER	11,294	4,796	3,844	557	2,097
COMMISSIONERS	8,937	3,386	3,274	66	2,211
CLERK ADMIN	7,356	2,896	3,298	56	1,106
CDBG	12,989	5,160	5,394	886	1,549
EQUAL EMP OPP	1,148				1,148
VETERAN'S SVCS	885				885
TAX COLLECTOR	3,090	1,245	1,836	9	
CLK MICROG	3,359	1,480	976	18	885
CLK CIVIL CRT	57,231	40,972	1,976	349	13,934
CLK PROBATE	7,807	5,652	272	113	1,770
CLK RECORDING	147,601	120,975	18,070	151	8,405
CLK DEL TAX	4,079	1,353	900	56	1,770
CLK FELONY	13,541	7,953	500		5,088
CLK JURY	23,415	6,365	16,608		442
CLK JUVENILE	5,519	2,053	582	9	2,875
CLK CIVIL TRAF	34,386	30,557	272	18	3,539
CLK CRIM TRAF	55,371	44,167	474	113	10,617
CLK CAPE CORAL	2,346	621	398		1,327
CLK SUP DEPOSI	6,595	2,664	228	2,376	1,327
CLK APPEALS	442				442
CLK COURT OPNS	4,023	794	298	56	2,875
CRIM ADM SVCS	2,211				2,211
CTS CUST SVC	4,424				4,424
CLERK OTHER	659,084	643,169	3,534	12,381	
FUNDS 2 - 674	990,552	653,060	310,309	27,183	
PROP APPRAISER	930	512	380	38	
ELECTIONS	1,960	767	1,184	9	
SHERIFF	19,877	5,020	13,632	1,225	
CT SVCS-GEN FD	536	442	94		
GUAR AD LITEM	507	185	322		
PUB DEFENDER	1,398	413	976	9	
STATE ATTORNEY	4,811	1,370	3,412	29	
MED EXAMINER	11,853	2,806	4,964	4,083	
HUMAN SERVICES	66,073	19,855	31,508	4,536	10,174

## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
STATE HEALTH	669	277	392		
INT SVS FISCAL	5,445	1,163	1,064	122	3,096
COUNTY LANDS	5,779	1,314	1,392	198	2,875
EMER MGMT OPS	16,046	5,401	8,228	924	1,493
EMER RESPONSE	87,708	5,403	8,234	924	73,147
EMER DISPATCH	22,096	5,401	8,228	924	7,543
PS LOGISTICS	16,743	5,401	8,228	924	2,190
PS INFO RESOUR	15,482	5,401	8,228	924	929
PKS/REC GEN'L	163,973	32,388	42,524	61,364	27,697
ECONOMIC DEVT	8,279	1,790	2,932	18	3,539
ANIMAL CONTROL	72,973	15,184	9,352	38,263	10,174
SMART GROWTH	1,545	831	406	9	299
NAT RES MGMT	35,386	8,451	11,732	5,770	9,433
CONST & DESIGN	4,358	1,011	786	18	2,543
FIRE IMPACT FE	30,948	24,275	2,090	4,583	
MSTU SPEC DIST	109,677	94,116	8,522	6,431	608
MSBU SPEC DIST	50,339	43,281	2,786	4,272	
MSTBU OPER	6,215	4,618	164	1,433	
ADM OFF OF CTS	46,918	30,747	9,524	6,647	
FUND 106 OTHER	14,218	9,163	4,546	509	
HICKEY CREEK	3,380	2,820	330	9	221
FUND 138	33,054	24,575	5,780	2,168	531
FUND 139 OTHER	14,009	12,185	222	1,160	442
CANAL MAINT	16,346	5,419	5,072	104	5,751
SUR WTR MGMT	8,398	2,781	2,608	56	2,953
LIBRARIES	327,721	76,591	117,246	71,509	62,375
E911 IMPLEMENT	13,293	9,070	2,464	377	1,382
HEARING EXAMIN	4,540	1,476	1,468	490	1,106
PKS & REC 155	173,781	32,687	61,222	48,069	31,803
COMM DEVT ADM	17,209	3,423	2,198	7,241	4,347
PLANNING 155	7,353	1,965	2,058	764	2,566
DEVT REVIEW	32,243	5,902	8,992	12,616	4,733
REZONE & DRI'S	27,597	5,935	8,194	9,929	3,539
ENV SCIENCES	15,047	3,084	1,032	7,392	3,539
PERMIT ISSUANC	38,882	7,117	10,840	15,219	5,706
BUILDING INSP	86,067	15,748	24,010	33,680	12,629
CODE ENFORCE	57,786	10,578	16,114	22,611	8,483
PLANS REVIEW	24,338	4,455	6,788	9,523	3,572
ADM FEE COLLEC	3,014	551	842	1,179	442
ZONING REVIEW	7,832	1,433	2,184	3,065	1,150
VCB	51,798	17,302	21,738	7,449	5,309
SPORTS AUTHOR	6,386	1,981	3,572	169	664
TRANS ADMIN	8,138	5,078	912	47	2,101
LANDSCAPE	12,429	2,438	5,034	754	4,203
ROADWAY/PIPE	75,285	14,755	30,474	4,620	25,436
BRIDGE OPS	11,784	2,309	4,768	726	3,981
TRAF OPS/SIGNA	22,140	4,827	10,770	792	5,751
TRAF SIGN/MARK	26,396	5,756	12,840	943	6,857

## CLERK FINANCE

## Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
TRAFFIC ENGIN	14,461	3,158	7,034	509	3,760
ENGINEER/PLAN	4,254	1,061	944	38	2,211
ENG/CONSTR	8,918	2,225	1,982	66	4,645
ENG/DESIGN	5,952	1,485	1,324	47	3,096
GIS	2,291	685	500		1,106
HAZ MAT FD 182	7,755	4,856	1,704	255	940
SCHOOL IMP FEE	15,617	9,257	2,070	4,290	
COM PRK IMP FE	28,283	22,852	1,810	3,621	
REG PRK IMP FE	8,532	3,464	2,494	2,574	
ROADS IMP FEE	31,748	19,806	7,586	4,356	
EMS IMPACT FEE	6,393	4,807	982	604	
FUNDS 201-299	5,842	5,226	88	528	
CONSER PKS/REC	2,211				2,211
CONSER CTY LAN	221				221
FUNDS 301-399	62,684	38,073	20,312	4,299	
SOLID WASTE	189,900	62,702	39,890	71,604	15,704
AIRPORT & PORT	337,739	93,146	92,470	70,284	81,839
TOLL FACILITY	149,067	54,867	14,550	54,434	25,216
TRANSIT	189,508	38,986	35,312	58,365	56,845
UTILITIES	434,120	148,614	164,114	57,026	64,366
DATA PROCESS	17,017	8,332	8,332	132	221
GOVT COMMUNICA	11,873	6,056	2,362	2,603	852
DENTAL	10,684	6,441	190	3,932	121
GROUP MEDICAL	11,099	9,140	488		1,471
GEN LIABILITY	9,684	5,074	2,026	1,339	1,245
FLEET MGMT	93,488	30,491	53,858	1,820	7,319
FLEET REPLACE	17,445	5,230	1,070	11,145	
FMB - IMP FEE	5,492	5,248	102	142	
BONITA IMP FEE	9,106	6,776	406	1,924	
BON ROAD IMP F	813	273	380	160	
LAW ENF TRUST	5,664	5,287	38	339	
FD 190 ANIM TR	7,404	2,867	190	4,347	
FD 632 MOSQ CO	4,061	4,034	18	9	
FUND 661 BONDS	598	140	260	198	
FD 951 LT DEBT	164	164			
FIXED ASSETS	13,831	13,831			
ALL OTHERS	99,872	28,102	15,648	56,122	

Reimbursement:

Total:	6,136,133	2,910,182	1,531,143	904,118	790,690
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**FISCAL 2008**  
**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 number of hours of staff time devoted to user departments.

Expenditures have been adjusted by \$260,587 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:	3,504,136			3,504,136
Allocated Additions:				
BLDG USE ALLO	18,646		18,646	
EQUIP USE ALLO	12,628		12,628	
PUB RESOURCES	12,234	1,393	13,627	
NON-DEPART'L	1,949	31	1,980	
BUDGET SVCS	10,125	424	10,549	
CLK INT AUDIT	17,518	4,030	21,548	
CLERK FINANCE	18,330	498	18,828	
PURCHASING		8,966	8,966	
HUMAN RESOURCE		11,762	11,762	
MAINT/REP SVCS		103,179	103,179	
CONTRACTS ADM		1,651	1,651	
Total Allocated Additions:	91,430	131,934	223,364	223,364
Total to be Allocated:	3,595,566	131,934		3,727,500
	=====	=====		=====

CTY ATTORNEY  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	2,473,525		2,473,525
FRINGE BENEFITS	768,996		768,996
DATA PROCESS/NETWORK	159,227		159,227
LEGAL SERVICES	85,359		85,359
TRAVEL	4,761		4,761
TELEPHONE	26,537		26,537
FREIGHT & POSTAGE	4,019		4,019
EQUIPMENT RENTAL	14,413		14,413
SELF INSURANCE	21,232		21,232
PRINTING & BINDING	14,870		14,870
SUPPLIES	18,585		18,585
REFERENCE MATERIALS	58,986		58,986
MEMBERSHIPS	11,751		11,751
REVENUES	-76,751		-76,751
SALARY & BENEFITS	-183,836		-183,836
MINOR EQUIPMENT	3,543		3,543
INTERNAL REPAIRS	10,997		10,997
COURT REPORTER FEES	2,460		2,460
SERVICE PROCESS FEES	1,535		1,535
OTHER CHARGES	1,450		1,450
WITNESS FEES	9,824		9,824
TRAINING & SEMINARS	1,192		1,192
CONTRACTED SERVICES	56,696		56,696
FEES	469		469
WORKERS' COMP IGS	14,296		14,296
Departmental			
Expenditures:	3,504,136		3,504,136
Functional Cost:	3,504,136		3,504,136
Additions 1st			
Others:	91,430	91,430	91,430
Reallocate Admin:		-91,430	
1st Allocation:	3,595,566		3,595,566
	-----		-----
Additions 2nd			
Others:	131,934	131,934	131,934
Reallocate Admin:		-131,934	
2nd Allocation:	131,934		131,934
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Total Allocated:	3,727,500		3,727,500
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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	259.75	1.087	39,089		39,089		39,089
BUDGET SVCS	127.75	0.535	19,225		19,225		19,225
PURCHASING	81.75	0.342	12,302		12,302	459	12,761
HUMAN RESOURCE	561.25	2.349	84,462		84,462	3,150	87,612
MAINT/REP SVCS	81.75	0.342	12,302		12,302	459	12,761
CONTRACTS ADM	167.50	0.701	25,207		25,207	940	26,147
COUNTY MANAGER	164.75	0.690	24,793		24,793	925	25,718
COMMISSIONERS	4,029.00	16.863	606,319		606,319	22,615	628,934
CLERK ADMIN	181.25	0.759	27,276		27,276	1,017	28,293
EQUAL EMP OPP	85.50	0.358	12,867		12,867	480	13,347
VETERAN'S SVCS	1.00	0.004	150		150	6	156
TAX COLLECTOR	17.75	0.074	2,671		2,671	100	2,771
PROP APPRAISER	305.50	1.279	45,974		45,974	1,715	47,689
ELECTIONS	15.00	0.063	2,257		2,257	84	2,341
SHERIFF	68.00	0.285	10,233		10,233	382	10,615
CT SVCS-GEN FD	16.75	0.070	2,521		2,521	94	2,615
PUB DEFENDER	12.50	0.052	1,881		1,881	70	1,951
STATE ATTORNEY	17.25	0.072	2,596		2,596	97	2,693
MED EXAMINER	14.65	0.061	2,205		2,205	82	2,287
HUMAN SERVICES	79.90	0.334	12,024		12,024	448	12,472
STATE HEALTH	2.00	0.008	301		301	11	312
COUNTY LANDS	1,119.75	4.687	168,510		168,510	6,285	174,795
EMER MGMT OPS	43.25	0.181	6,509		6,509	243	6,752
EMER OPS PLAN	11.00	0.046	1,655		1,655	62	1,717
EMER RESPONSE	135.00	0.565	20,316		20,316	758	21,074
EMER DISPATCH	0.25	0.001	38		38	1	39
PKS/REC GEN'L	291.95	1.222	43,935		43,935	1,639	45,574
ECONOMIC DEVT	55.00	0.230	8,277		8,277	309	8,586
ANIMAL CONTROL	333.90	1.398	50,248		50,248	1,874	52,122
SMART GROWTH	37.00	0.155	5,568		5,568	208	5,776
NAT RES MGMT	869.00	3.637	130,775		130,775	4,878	135,653
CONST & DESIGN	104.50	0.437	15,726		15,726	587	16,313
FIRE IMPACT FE	24.50	0.103	3,687		3,687	138	3,825
COMM RED AGEN	58.50	0.245	8,804		8,804	328	9,132
FUND 138	60.50	0.253	9,105		9,105	340	9,445
CANAL MAINT	0.25	0.001	38		38	1	39
SUR WTR MGMT	9.75	0.041	1,467		1,467	55	1,522
LIBRARIES	82.00	0.343	12,340		12,340	460	12,800
E911 IMPLEMENT	2.25	0.009	339		339	13	352
HEARING EXAMIN	439.75	1.841	66,177		66,177	2,468	68,645
PKS & REC 155	291.95	1.222	43,935		43,935	1,639	45,574
COMM DEVT ADM	1,409.50	5.899	212,114		212,114	7,912	220,026
PLANNING 155	721.00	3.018	108,502		108,502	4,047	112,549
DEVT REVIEW	644.00	2.695	96,915		96,915	3,615	100,530
REZONE & DRI'S	900.00	3.767	135,440		135,440	5,052	140,492
ENV SCIENCES	192.00	0.804	28,894		28,894	1,078	29,972



CTY ATTORNEY  
 Detail Allocation of  
 LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PERMIT ISSUANC	13.75	0.058	2,069		2,069	77	2,146
BUILDING INSP	49.25	0.206	7,412		7,412	276	7,688
CODE ENFORCE	826.75	3.460	124,417		124,417	4,641	129,058
PLANS REVIEW	23.50	0.098	3,536		3,536	132	3,668
ADM FEE COLLEC	3.25	0.014	489		489	18	507
ZONING REVIEW	1,462.75	6.122	220,127		220,127	8,210	228,337
VCB	142.75	0.597	21,482		21,482	801	22,283
SPORTS AUTHOR	20.25	0.085	3,047		3,047	114	3,161
TRANS ADMIN	539.50	2.258	81,189		81,189	3,028	84,217
LANDSCAPE	54.00	0.226	8,126		8,126	303	8,429
ROADWAY/PIPE	7.00	0.029	1,053		1,053	39	1,092
BRIDGE OPS	6.00	0.025	903		903	34	937
TRAF OPS/SIGNA	32.25	0.135	4,853		4,853	181	5,034
TRAF SIGN/MARK	30.25	0.127	4,552		4,552	170	4,722
TRAFFIC ENGIN	28.75	0.120	4,327		4,327	161	4,488
ENGINEER/PLAN	642.00	2.687	96,614		96,614	3,604	100,218
ENG/CONSTR	111.00	0.465	16,704		16,704	623	17,327
ENG/DESIGN	22.25	0.093	3,348		3,348	125	3,473
SCHOOL IMP FEE	124.25	0.520	18,698		18,698	697	19,395
COM PRK IMP FE	12.75	0.053	1,919		1,919	72	1,991
REG PRK IMP FE	3.00	0.013	451		451	17	468
ROADS IMP FEE	225.00	0.942	33,860		33,860	1,263	35,123
EMS IMPACT FEE	6.75	0.028	1,016		1,016	38	1,054
SOLID WASTE	303.50	1.270	45,673		45,673	1,704	47,377
TOLL FACILITY	10.00	0.042	1,505		1,505	56	1,561
TRANSIT	106.75	0.447	16,065		16,065	599	16,664
UTILITIES	756.00	3.164	113,769		113,769	4,243	118,012
DATA PROCESS	25.00	0.105	3,762		3,762	140	3,902
DENTAL	34.72	0.145	5,225		5,225	195	5,420
GROUP MEDICAL	419.84	1.757	63,181		63,181	2,357	65,538
GEN LIABILITY	355.44	1.488	53,490		53,490	1,995	55,485
FLEET MGMT	4.25	0.018	640		640	24	664
CONTRACTS CHG	2,466.00	10.321	371,105		371,105	13,842	384,947
ALL OTHERS	897.00	3.754	134,990		134,990	5,031	140,021
<b>Total:</b>	<b>23,892.60</b>	<b>100.000</b>	<b>3,595,566</b>		<b>3,595,566</b>	<b>131,934</b>	<b>3,727,500</b>
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Allocation Basis: NUMBER OF HOURS WORKED PER DEPT EXCL PORT

Source: LEE COUNTY ATTORNEY'S OFFICE

## CTY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
PUB RESOURCES	39,089	39,089
BUDGET SVCS	19,225	19,225
PURCHASING	12,761	12,761
HUMAN RESOURCE	87,612	87,612
MAINT/REP SVCS	12,761	12,761
CONTRACTS ADM	26,147	26,147
COUNTY MANAGER	25,718	25,718
COMMISSIONERS	628,934	628,934
CLERK ADMIN	28,293	28,293
EQUAL EMP OPP	13,347	13,347
VETERAN'S SVCS	156	156
TAX COLLECTOR	2,771	2,771
PROP APPRAISER	47,689	47,689
ELECTIONS	2,341	2,341
SHERIFF	10,615	10,615
CT SVCS-GEN FD	2,615	2,615
PUB DEFENDER	1,951	1,951
STATE ATTORNEY	2,693	2,693
MED EXAMINER	2,287	2,287
HUMAN SERVICES	12,472	12,472
STATE HEALTH	312	312
COUNTY LANDS	174,795	174,795
EMER MGMT OPS	6,752	6,752
EMER OPS PLAN	1,717	1,717
EMER RESPONSE	21,074	21,074
EMER DISPATCH	39	39
PKS/REC GEN'L	45,574	45,574
ECONOMIC DEVT	8,586	8,586
ANIMAL CONTROL	52,122	52,122
SMART GROWTH	5,776	5,776
NAT RES MGMT	135,653	135,653
CONST & DESIGN	16,313	16,313
FIRE IMPACT FE	3,825	3,825
COMM RED AGEN	9,132	9,132
FUND 138	9,445	9,445
CANAL MAINT	39	39
SUR WTR MGMT	1,522	1,522
LIBRARIES	12,800	12,800
E911 IMPLEMENT	352	352
HEARING EXAMIN	68,645	68,645
PKS & REC 155	45,574	45,574
COMM DEVT ADM	220,026	220,026
PLANNING 155	112,549	112,549
DEVT REVIEW	100,530	100,530
REZONE & DRI'S	140,492	140,492
ENV SCIENCES	29,972	29,972
PERMIT ISSUANC	2,146	2,146
BUILDING INSP	7,688	7,688

## CTY ATTORNEY

## Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
CODE ENFORCE	129,058	129,058
PLANS REVIEW	3,668	3,668
ADM FEE COLLEC	507	507
ZONING REVIEW	228,337	228,337
VCB	22,283	22,283
SPORTS AUTHOR	3,161	3,161
TRANS ADMIN	84,217	84,217
LANDSCAPE	8,429	8,429
ROADWAY/PIPE	1,092	1,092
BRIDGE OPS	937	937
TRAF OPS/SIGNA	5,034	5,034
TRAF SIGN/MARK	4,722	4,722
TRAFFIC ENGIN	4,488	4,488
ENGINEER/PLAN	100,218	100,218
ENG/CONSTR	17,327	17,327
ENG/DESIGN	3,473	3,473
SCHOOL IMP FEE	19,395	19,395
COM PRK IMP FE	1,991	1,991
REG PRK IMP FE	468	468
ROADS IMP FEE	35,123	35,123
EMS IMPACT FEE	1,054	1,054
SOLID WASTE	47,377	47,377
TOLL FACILITY	1,561	1,561
TRANSIT	16,664	16,664
UTILITIES	118,012	118,012
DATA PROCESS	3,902	3,902
DENTAL	5,420	5,420
GROUP MEDICAL	65,538	65,538
GEN LIABILITY	55,485	55,485
FLEET MGMT	664	664
CONTRACTS CHG	384,947	384,947
ALL OTHERS	140,021	140,021

Reimbursement:

Total:	3,727,500	3,727,500
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**FISCAL 2008**  
**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:	711,483			711,483
Deductions:				
ADVERTISING	-1,128			
Total Deductions:	-1,128			-1,128
Allocated Additions:				
EQUIP USE ALLO	2,085		2,085	
PUB RESOURCES	834	98	932	
NON-DEPART'L	425	7	432	
BUDGET SVCS	2,893	121	3,014	
CLK INT AUDIT	28,862	6,640	35,502	
CLERK FINANCE	5,028	136	5,164	
CTY ATTORNEY	12,302	459	12,761	
PURCHASING		4,967	4,967	
HUMAN RESOURCE		3,564	3,564	
MAINT/REP SVCS		75	75	
Total Allocated Additions:	52,429	16,067	68,496	68,496
Total to be Allocated:	762,784	16,067		778,851
	=====	=====		=====

PURCHASING  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
<b>Expenses:</b>					
SALARIES & WAGES	472,572		61,434	184,303	226,835
FRINGE BENEFITS	168,856		21,951	65,854	81,051
DATA PROCESS/NETWORK	55,975		7,277	21,830	26,868
CONTRACTED SERVICES	4,394		571	1,714	2,109
TRAVEL	6,557		853	2,557	3,147
TELEPHONE	9,240		1,201	3,604	4,435
POSTAGE AND FREIGHT	7,390		961	2,882	3,547
RENTALS	6,770		880	2,640	3,250
SELF INSURANCE	2,905		378	1,133	1,394
WORKERS'S COMP IGS	4,320		561	1,685	2,074
PRINTING	965		126	376	463
SUPPLIES	6,819		887	2,659	3,273
MINOR PURCHASES	4,674		607	1,823	2,244
REFERENCE MATERIALS	862		112	336	414
MEMBERSHIPS	790		103	308	379
OTHER CHARGES	1,626		212	634	780
EQUIPMENT MAINT	252		33	98	121
ADVERTISING	1,128	1,128			
TRAINING & SEMINARS	1,620		210	632	778
PROMOTIONAL FEES	1,835		238	716	881
ADMINISTRATIVE CHGS	28,797		3,743	11,231	13,823
CREDIT ADJUSTMENT	-76,864			-76,864	
<b>Departmental Expenditures:</b>	<b>711,483</b>	<b>1,128</b>	<b>102,338</b>	<b>230,151</b>	<b>377,866</b>
<b>Deductions:</b>	<b>-1,128</b>	<b>-1,128</b>			
<b>Functional Cost:</b>	<b>710,355</b>		<b>102,338</b>	<b>230,151</b>	<b>377,866</b>
<b>Additions 1st</b>					
Others:	52,429	52,429	7,553	16,987	27,889
Reallocate Admin:		-52,429			
1st Allocation:	762,784		109,891	247,138	405,755
-----					
<b>Additions 2nd</b>					
Others:	16,067	16,067	2,311	5,207	8,549
Reallocate Admin:		-16,067			
2nd Allocation:	16,067		2,311	5,207	8,549
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<b>Total Allocated:</b>	<b>778,851</b>		<b>112,202</b>	<b>252,345</b>	<b>414,304</b>
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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	3.00	0.633	696		696		696
BUDGET SVCS	6.00	1.266	1,391		1,391		1,391
PUB WKS ADMIN	2.00	0.422	464		464		464
CTY ATTORNEY	15.00	3.165	3,478		3,478		3,478
PURCHASING	6.00	1.266	1,391		1,391		1,391
HUMAN RESOURCE	7.00	1.477	1,623		1,623	37	1,660
MAINT/REP SVCS	25.00	5.274	5,796		5,796	131	5,927
CONTRACTS ADM	1.00	0.211	232		232	5	237
COUNTY MANAGER	14.00	2.954	3,246		3,246	73	3,319
COMMISSIONERS	5.00	1.055	1,159		1,159	26	1,185
VETERAN'S SVCS	3.00	0.633	696		696	16	712
CT SVCS-GEN FD	3.00	0.633	696		696	16	712
HUMAN SERVICES	4.00	0.844	927		927	21	948
INT SVS FISCAL	12.00	2.532	2,782		2,782	63	2,845
COUNTY LANDS	13.00	2.743	3,014		3,014	68	3,082
EMER MGMT OPS	1.00	0.211	232		232	5	237
EMER RESPONSE	27.00	5.696	6,260		6,260	141	6,401
EMER DISPATCH	1.00	0.211	232		232	5	237
PS LOGISTICS	1.00	0.211	232		232	5	237
PS INFO RESOUR	1.00	0.211	232		232	5	237
PKS/REC GEN'L	61.50	12.975	14,258		14,258	322	14,580
ECONOMIC DEVT	5.00	1.055	1,159		1,159	26	1,185
ANIMAL CONTROL	6.00	1.266	1,391		1,391	31	1,422
NAT RES MGMT	9.00	1.899	2,087		2,087	47	2,134
CONST & DESIGN	9.00	1.899	2,087		2,087	47	2,134
CANAL MAINT	1.00	0.211	232		232	5	237
SUR WTR MGMT	1.00	0.211	232		232	5	237
LIBRARIES	36.00	7.595	8,346		8,346	189	8,535
E911 IMPLEMENT	1.00	0.211	232		232	5	237
HEARING EXAMIN	2.00	0.422	464		464	10	474
PKS & REC 155	61.50	12.975	14,258		14,258	322	14,580
COMM DEVT ADM	4.00	0.844	927		927	21	948
VCE	17.00	3.587	3,941		3,941	89	4,030
SPORTS AUTHOR	3.00	0.633	696		696	16	712
TRANS ADMIN	2.00	0.422	464		464	10	474
LANDSCAPE	2.00	0.422	464		464	10	474
ROADWAY/PIPE	8.00	1.688	1,855		1,855	42	1,897
BRIDGE OPS	2.00	0.422	464		464	10	474
TRAF OPS/SIGNA	3.00	0.633	696		696	16	712
TRAF SIGN/MARK	4.00	0.844	927		927	21	948
TRAFFIC ENGIN	3.00	0.633	696		696	16	712
ENGINEER/PLAN	1.00	0.211	232		232	5	237
ENG/CONSTR	1.00	0.211	232		232	5	237
ENG/DESIGN	1.00	0.211	232		232	5	237
HAZ MAT PD 182	1.00	0.211	232		232	5	237
SOLID WASTE	7.00	1.477	1,623		1,623	37	1,660

PURCHASING  
 Detail Allocation of  
 CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLL FACILITY	12.00	2.532	2,782		2,782	63	2,845
TRANSIT	24.00	5.063	5,564		5,564	126	5,690
UTILITIES	32.00	6.751	7,419		7,419	168	7,587
GROUP MEDICAL	1.00	0.211	232		232	5	237
GEN LIABILITY	1.00	0.211	232		232	5	237
FLEET MGMT	2.00	0.422	456		456	10	466
<b>Total:</b>	<b>474.00</b>	<b>100.000</b>	<b>109,891</b>		<b>109,891</b>	<b>2,311</b>	<b>112,202</b>
	=====	=====	=====	=====	=====	=====	=====

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	62.00	0.773	1,911		1,911		1,911
BUDGET SVCS	1.00	0.012	31		31		31
PUB WKS ADMIN	9.00	0.112	277		277		277
CTY ATTORNEY	25.00	0.312	770		770		770
PURCHASING	14.00	0.175	431		431		431
HUMAN RESOURCE	18.00	0.224	555		555	12	567
MAINT/REP SVCS	734.00	9.152	22,618		22,618	483	23,101
CONTRACTS ADM	6.00	0.075	185		185	4	189
COUNTY MANAGER	9.00	0.112	277		277	6	283
COMMISSIONERS	11.00	0.137	339		339	7	346
CLERK ADMIN	2.00	0.025	62		62	1	63
CDBG	43.00	0.536	1,325		1,325	28	1,353
EQUAL EMP OPP	1.00	0.012	31		31	1	32
TAX COLLECTOR	2.00	0.025	62		62	1	63
ELECTIONS	2.00	0.025	62		62	1	63
SHERIFF	117.00	1.459	3,605		3,605	77	3,682
CT SVCS-GEN FD	339.00	4.227	10,446		10,446	223	10,669
GUAR AD LITEM	2.00	0.025	62		62	1	63
PUB DEFENDER	3.00	0.037	92		92	2	94
STATE ATTORNEY	47.00	0.586	1,448		1,448	31	1,479
MED EXAMINER	45.00	0.561	1,387		1,387	30	1,417
HUMAN SERVICES	85.00	1.060	2,619		2,619	56	2,675
STATE HEALTH	1.00	0.012	31		31	1	32
INT SVS FISCAL	10.00	0.125	308		308	7	315
COUNTY LANDS	11.00	0.137	339		339	7	346
EMER MGMT OPS	52.00	0.648	1,602		1,602	34	1,636
EMER RESPONSE	133.00	1.658	4,098		4,098	88	4,186
EMER DISPATCH	11.00	0.137	339		339	7	346
PS LOGISTICS	121.00	1.509	3,729		3,729	80	3,809
PS INFO RESOUR	38.00	0.474	1,171		1,171	25	1,196
PKS/REC GEN'L	659.50	8.223	20,323		20,323	434	20,757
ECONOMIC DEVT	14.00	0.175	431		431	9	440
ANIMAL CONTROL	71.00	0.885	2,188		2,188	47	2,235
SMART GROWTH	2.00	0.025	62		62	1	63
NAT RES MGMT	115.00	1.434	3,544		3,544	76	3,620
CONST & DESIGN	7.00	0.087	216		216	5	221
MSTU SPEC DIST	33.50	0.418	1,032		1,032	22	1,054
MSBU SPEC DIST	7.50	0.094	231		231	5	236
FUND 138	11.00	0.137	339		339	7	346
CANAL MAINT	30.00	0.374	924		924	20	944
LIBRARIES	349.00	4.352	10,755		10,755	230	10,985
E911 IMPLEMENT	34.00	0.424	1,048		1,048	22	1,070
HEARING EXAMIN	3.00	0.037	92		92	2	94
PKS & REC 155	659.50	8.223	20,323		20,323	434	20,757
COMM DEVT ADM	4.00	0.050	123		123	3	126
PLANNING 155	40.00	0.499	1,233		1,233	26	1,259

PURCHASING  
 Detail Allocation of  
 CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DEVT REVIEW	11.00	0.137	339		339	7	346
REZONE & DRI'S	13.00	0.162	401		401	9	410
ENV SCIENCES	17.00	0.212	524		524	11	535
PERMIT ISSUANC	11.00	0.137	339		339	7	346
BUILDING INSP	15.00	0.187	462		462	10	472
CODE ENFORCE	36.00	0.449	1,109		1,109	24	1,133
PLANS REVIEW	3.00	0.037	92		92	2	94
ZONING REVIEW	2.00	0.025	62		62	1	63
VCB	59.00	0.736	1,818		1,818	39	1,857
SPORTS AUTHOR	16.00	0.200	493		493	11	504
LANDSCAPE	97.00	1.209	2,989		2,989	64	3,053
ROADWAY/PIPE	169.00	2.107	5,208		5,208	111	5,319
BRIDGE OPS	46.00	0.574	1,417		1,417	30	1,447
TRAF OPS/SIGNA	122.00	1.521	3,759		3,759	80	3,839
TRAF SIGN/MARK	98.00	1.222	3,020		3,020	65	3,085
TRAFFIC ENGIN	42.00	0.524	1,294		1,294	28	1,322
ENGINEER/PLAN	43.00	0.536	1,325		1,325	28	1,353
ENG/CONSTR	32.00	0.399	986		986	21	1,007
ENG/DESIGN	4.00	0.050	123		123	3	126
HAZ MAT FD 182	19.00	0.237	585		585	13	598
FUNDS 301-399	487.00	6.072	15,007		15,007	321	15,328
SOLID WASTE	379.00	4.726	11,679		11,679	249	11,928
TOLL FACILITY	167.00	2.082	5,146		5,146	110	5,256
TRANSIT	201.00	2.506	6,194		6,194	132	6,326
UTILITIES	1,691.00	21.085	52,109		52,109	1,113	53,222
DATA PROCESS	24.00	0.299	740		740	16	756
GOVT COMMUNICA	14.00	0.175	431		431	9	440
GEN LIABILITY	5.00	0.062	154		154	3	157
FLEET MGMT	203.00	2.531	6,257		6,257	134	6,391
Total:	8,020.00	100.000	247,138		247,138	5,207	252,345
	*****	*****	*****	*****	*****	*****	*****

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	4.00	0.775	3,145		3,145		3,145
CTY ATTORNEY	6.00	1.163	4,718		4,718		4,718
PURCHASING	4.00	0.775	3,145		3,145		3,145
HUMAN RESOURCE	2.00	0.388	1,573		1,573	34	1,607
MAINT/REP SVCS	28.00	5.426	22,018		22,018	477	22,495
COUNTY MANAGER	1.00	0.194	786		786	17	803
COMMISSIONERS	7.00	1.357	5,504		5,504	119	5,623
TAX COLLECTOR	1.00	0.194	786		786	17	803
STATE ATTORNEY	3.00	0.581	2,359		2,359	51	2,410
MED EXAMINER	4.00	0.775	3,145		3,145	68	3,213
HUMAN SERVICES	11.00	2.132	8,650		8,650	187	8,837
COUNTY LANDS	1.00	0.194	786		786	17	803
EMER MGMT OPS	27.50	5.329	21,625		21,625	468	22,093
EMER RESPONSE	27.50	5.329	21,625		21,625	468	22,093
PS LOGISTICS	1.00	0.194	786		786	17	803
PKS/REC GEN'L	18.50	3.585	14,547		14,547	315	14,862
ANIMAL CONTROL	30.00	5.814	23,590		23,590	511	24,101
NAT RES MGMT	10.50	2.035	8,257		8,257	179	8,436
CONST & DESIGN	4.00	0.775	3,145		3,145	68	3,213
MSTU SPEC DIST	1.00	0.194	786		786	17	803
LIBRARIES	34.00	6.589	26,736		26,736	579	27,315
HEARING EXAMIN	1.00	0.194	786		786	17	803
PKS & REC 155	18.50	3.585	14,547		14,547	315	14,862
COMM DEVT ADM	7.00	1.357	5,504		5,504	119	5,623
DEVT REVIEW	1.00	0.194	786		786	17	803
ENV SCIENCES	1.00	0.194	786		786	17	803
BUILDING INSP	3.00	0.581	2,359		2,359	51	2,410
CODE ENFORCE	3.50	0.678	2,752		2,752	60	2,812
VCB	7.00	1.357	5,504		5,504	119	5,623
SPORTS AUTHOR	2.00	0.388	1,573		1,573	34	1,607
TRANS ADMIN	29.83	5.781	23,457		23,457	508	23,965
TRAF OPS/SIGNA	4.00	0.775	3,145		3,145	68	3,213
TRAF SIGN/MARK	4.00	0.775	3,145		3,145	68	3,213
TRAFFIC ENGIN	5.00	0.969	3,932		3,932	85	4,017
ENG/CONSTR	0.33	0.064	259		259	6	265
SOLID WASTE	11.50	2.229	9,043		9,043	196	9,239
TOLL FACILITY	2.00	0.388	1,573		1,573	34	1,607
TRANSIT	11.00	2.132	8,650		8,650	187	8,837
UTILITIES	113.00	21.899	88,857		88,857	1,924	90,781
DATA PROCESS	32.50	6.298	25,556		25,556	553	26,109
FLEET MGMT	32.84	6.364	25,829		25,829	562	26,391
Total:	516.00	100.000	405,755		405,755	8,549	414,304
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Allocation Basis: NUMBER OF PROJECTS PROCESSED

Source: PROJECT TRACKING DATABASE REPORT

## PURCHASING

## Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
PUB RESOURCES	5,752	696	1,911	3,145
BUDGET SVCS	1,422	1,391	31	
PUB WKS ADMIN	741	464	277	
CTY ATTORNEY	8,966	3,478	770	4,718
PURCHASING	4,967	1,391	431	3,145
HUMAN RESOURCE	3,834	1,660	567	1,607
MAINT/REP SVCS	51,523	5,927	23,101	22,495
CONTRACTS ADM	426	237	189	
COUNTY MANAGER	4,405	3,319	283	803
COMMISSIONERS	7,154	1,185	346	5,623
CLERK ADMIN	63		63	
CDBG	1,353		1,353	
EQUAL EMP OPP	32		32	
VETERAN'S SVCS	712	712		
TAX COLLECTOR	866		63	803
ELECTIONS	63		63	
SHERIFF	3,682		3,682	
CT SVCS-GEN FD	11,381	712	10,669	
GUAR AD LITEM	63		63	
PUB DEFENDER	94		94	
STATE ATTORNEY	3,889		1,479	2,410
MED EXAMINER	4,630		1,417	3,213
HUMAN SERVICES	12,460	948	2,675	8,837
STATE HEALTH	32		32	
INT SVS FISCAL	3,160	2,845	315	
COUNTY LANDS	4,231	3,082	346	803
EMER MGMT OPS	23,966	237	1,636	22,093
EMER RESPONSE	32,680	6,401	4,186	22,093
EMER DISPATCH	583	237	346	
PS LOGISTICS	4,849	237	3,809	803
PS INFO RESOUR	1,433	237	1,196	
PKS/REC GEN'L	50,199	14,580	20,757	14,862
ECONOMIC DEVT	1,625	1,185	440	
ANIMAL CONTROL	27,758	1,422	2,235	24,101
SMART GROWTH	63		63	
NAT RES MGMT	14,190	2,134	3,620	8,436
CONST & DESIGN	5,568	2,134	221	3,213
MSTU SPEC DIST	1,857		1,054	803
MSBU SPEC DIST	236		236	
FUND 138	346		346	
CANAL MAINT	1,181	237	944	
SUR WTR MGMT	237	237		
LIBRARIES	46,835	8,535	10,985	27,315
E911 IMPLEMENT	1,307	237	1,070	
HEARING EXAMIN	1,371	474	94	803
PKS & REC 155	50,199	14,580	20,757	14,862
COMM DEVT ADM	6,697	948	126	5,623
PLANNING 155	1,259		1,259	

## PURCHASING

## Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
DEVT REVIEW	1,149		346	803
REZONE & DRI'S	410		410	
ENV SCIENCES	1,338		535	803
PERMIT ISSUANC	346		346	
BUILDING INSP	2,882		472	2,410
CODE ENFORCE	3,945		1,133	2,812
PLANS REVIEW	94		94	
ZONING REVIEW	63		63	
VCB	11,510	4,030	1,857	5,623
SPORTS AUTHOR	2,823	712	504	1,607
TRANS ADMIN	24,439	474		23,965
LANDSCAPE	3,527	474	3,053	
ROADWAY/PIPE	7,216	1,897	5,319	
BRIDGE OPS	1,921	474	1,447	
TRAF OPS/SIGNA	7,764	712	3,839	3,213
TRAF SIGN/MARK	7,246	948	3,085	3,213
TRAFFIC ENGIN	6,051	712	1,322	4,017
ENGINEER/PLAN	1,590	237	1,353	
ENG/CONSTR	1,509	237	1,007	265
ENG/DESIGN	363	237	126	
HAZ MAT FD 182	835	237	598	
FUNDS 301-399	15,328		15,328	
SOLID WASTE	22,827	1,660	11,928	9,239
TOLL FACILITY	9,708	2,845	5,256	1,607
TRANSIT	20,853	5,690	6,326	8,837
UTILITIES	151,590	7,587	53,222	90,781
DATA PROCESS	26,865		756	26,109
GOVT COMMUNICA	440		440	
GROUP MEDICAL	237	237		
GEN LIABILITY	394	237	157	
FLEET MGMT	33,248	466	6,391	26,391
Reimbursement:				
Total:	778,851	112,202	252,345	414,304
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**FISCAL 2008**  
**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:	1,291,027			1,291,027
Allocated Additions:				
BLDG USE ALLO	8,211		8,211	
EQUIP USE ALLO	16,327		16,327	
PUB RESOURCES	11,181	1,762	12,943	
NON-DEPART'L	2,633	41	2,674	
BUDGET SVCS	23,144	969	24,113	
CLK INT AUDIT	63,926	14,707	78,633	
CLERK FINANCE	10,862	293	11,155	
CTY ATTORNEY	84,462	3,150	87,612	
PURCHASING	3,751	83	3,834	
HUMAN RESOURCE		5,743	5,743	
MAINT/REP SVCS		46,649	46,649	
CONTRACTS ADM		13,210	13,210	
Total Allocated Additions:	224,497	86,607	311,104	311,104
Total to be Allocated:	1,515,524	86,607		1,602,131
	=====	=====		=====

HUMAN RESOURCE  
Schedule of Costs to be  
Allocated by Function

	Total	G & A	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
<b>Expenses:</b>					
PERSONNEL SERVICES	946,284		104,091	302,811	406,902
OPERATING EXPENSES	247,799		27,257	79,296	106,554
REVENUE	-8,354		-919	-2,673	-3,592
TRAINING	105,298		11,583	33,695	45,278
Departmental Expenditures:	1,291,027		142,012	413,129	555,142
Functional Cost:	1,291,027		142,012	413,129	555,142
<b>Additions 1st</b>					
Others:	224,497	224,497	24,694	71,839	96,534
Reallocate Admin:		-224,497			
1st Allocation:	1,515,524		166,706	484,968	651,676
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<b>Additions 2nd</b>					
Others:	86,607	86,607	9,529	27,709	37,249
Reallocate Admin:		-86,607			
2nd Allocation:	86,607		9,529	27,709	37,249
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<b>Total Allocated:</b>	<b>1,602,131</b>		<b>176,235</b>	<b>512,677</b>	<b>688,925</b>
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HUMAN RESOURCE  
Schedule of Costs to be  
Allocated by Function

	WELLNESS
Expenses:	
PERSONNEL SERVICES	132,480
OPERATING EXPENSES	34,692
REVENUE	-1,170
TRAINING	14,742
Departmental Expenditures:	180,744
Functional Cost:	180,744
Additions 1st Others:	31,430
1st Allocation:	212,174
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Additions 2nd Others:	12,120
2nd Allocation:	12,120
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Total Allocated:	224,294
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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	362.00	1.476	2,461		2,461		2,461
HUMAN RESOURCE	69.00	0.281	469		469		469
MAINT/REP SVCS	867.00	3.535	5,893		5,893	343	6,236
COUNTY MANAGER	386.00	1.574	2,624		2,624	153	2,777
HUMAN SERVICES	298.00	1.215	2,026		2,026	118	2,144
INT SVS FISCAL	114.00	0.465	775		775	45	820
EMER MGMT OPS	40.00	0.163	272		272	16	288
EMER RESPONSE	1,959.00	7.988	13,316		13,316	775	14,091
EMER DISPATCH	202.00	0.824	1,373		1,373	80	1,453
PS LOGISTICS	59.00	0.241	401		401	23	424
PS INFO RESOUR	25.00	0.102	170		170	10	180
PKS/REC GEN'L	1,853.00	7.556	12,596		12,596	733	13,329
ECONOMIC DEVT	532.00	2.169	3,616		3,616	210	3,826
ANIMAL CONTROL	1,467.00	5.982	9,972		9,972	580	10,552
NAT RES MGMT	644.00	2.626	4,378		4,378	255	4,633
CONST & DESIGN	2.00	0.008	14		14	1	15
CANAL MAINT	297.00	1.211	2,019		2,019	117	2,136
LIBRARIES	2,332.00	9.509	15,852		15,852	922	16,774
E911 IMPLEMENT	37.00	0.151	252		252	15	267
PKS & REC 155	1,853.00	7.556	12,596		12,596	733	13,329
DEVT REVIEW	23.00	0.094	156		156	9	165
REZONE & DRI'S	17.00	0.069	116		116	7	123
ENV SCIENCES	184.00	0.750	1,251		1,251	73	1,324
PERMIT ISSUANC	28.00	0.114	190		190	11	201
BUILDING INSP	61.00	0.249	415		415	24	439
CODE ENFORCE	41.00	0.167	279		279	16	295
PLANS REVIEW	18.00	0.073	122		122	7	129
VCB	947.00	3.861	6,437		6,437	374	6,811
LANDSCAPE	217.00	0.885	1,475		1,475	86	1,561
ROADWAY/PIPE	1,312.00	5.350	8,918		8,918	519	9,437
BRIDGE OPS	205.00	0.836	1,393		1,393	81	1,474
TRAF OPS/SIGNA	600.00	2.446	4,078		4,078	237	4,315
TRAF SIGN/MARK	716.00	2.919	4,867		4,867	283	5,150
TRAFFIC ENGIN	393.00	1.602	2,671		2,671	155	2,826
ENGINEER/PLAN	28.00	0.114	190		190	11	201
ENG/CONSTR	60.00	0.245	408		408	24	432
ENG/DESIGN	40.00	0.163	272		272	16	288
HAZ MAT FD 182	25.00	0.102	170		170	10	180
SOLID WASTE	574.00	2.340	3,902		3,902	227	4,129
TOLL FACILITY	1,240.00	5.056	8,429		8,429	490	8,919
TRANSIT	1,610.00	6.565	10,944		10,944	637	11,581
UTILITIES	2,480.00	10.112	16,858		16,858	981	17,839
FLEET MGMT	308.00	1.256	2,090		2,090	122	2,212
Total:	24,525.00	100.000	166,706		166,706	9,529	176,235
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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	15.25	0.544	2,640		2,640		2,640
BUDGET SVCS	12.35	0.441	2,138		2,138		2,138
PUB WKS ADMIN	9.35	0.334	1,619		1,619		1,619
CTY ATTORNEY	33.00	1.178	5,714		5,714		5,714
PURCHASING	10.00	0.357	1,731		1,731		1,731
HUMAN RESOURCE	14.80	0.528	2,562		2,562		2,562
MAINT/REP SVCS	138.00	4.927	23,893		23,893	1,413	25,306
CONTRACTS ADM	6.00	0.214	1,039		1,039	61	1,100
COUNTY MANAGER	9.48	0.338	1,641		1,641	97	1,738
COMMISSIONERS	10.00	0.357	1,731		1,731	102	1,833
CDBG	7.00	0.250	1,212		1,212	72	1,284
EQUAL EMP OPP	5.19	0.185	899		899	53	952
VETERAN'S SVCS	4.00	0.143	693		693	41	734
HUMAN SERVICES	46.00	1.642	7,964		7,964	471	8,435
INT SVS FISCAL	14.00	0.500	2,424		2,424	143	2,567
COUNTY LANDS	13.00	0.464	2,251		2,251	133	2,384
EMER MGMT OPS	6.75	0.241	1,169		1,169	69	1,238
EMER RESPONSE	330.70	11.807	57,258		57,258	3,387	60,645
EMER DISPATCH	34.10	1.217	5,904		5,904	349	6,253
PS LOGISTICS	9.90	0.353	1,714		1,714	101	1,815
PS INFO RESOUR	4.20	0.150	727		727	43	770
PKS/REC GEN'L	125.22	4.471	21,681		21,681	1,282	22,963
ECONOMIC DEVT	16.00	0.571	2,770		2,770	164	2,934
ANIMAL CONTROL	46.00	1.642	7,964		7,964	471	8,435
SMART GROWTH	1.35	0.048	234		234	14	248
NAT RES MGMT	42.65	1.523	7,384		7,384	437	7,821
CONST & DESIGN	11.50	0.411	1,991		1,991	118	2,109
MSTU SPEC DIST	2.75	0.098	476		476	28	504
HICKEY CREEK	1.00	0.036	173		173	10	183
FUND 138	2.40	0.086	416		416	25	441
FUND 139 OTHER	2.00	0.071	346		346	20	366
CANAL MAINT	26.00	0.928	4,502		4,502	266	4,768
SUR WTR MGMT	13.35	0.477	2,311		2,311	137	2,448
LIBRARIES	282.00	10.068	48,826		48,826	2,888	51,714
E911 IMPLEMENT	6.25	0.223	1,082		1,082	64	1,146
HEARING EXAMIN	5.00	0.179	866		866	51	917
PKS & REC 155	143.78	5.133	24,894		24,894	1,472	26,366
COMM DEVT ADM	19.65	0.702	3,402		3,402	201	3,603
PLANNING 155	11.60	0.414	2,008		2,008	119	2,127
DEVT REVIEW	21.40	0.764	3,705		3,705	219	3,924
REZONE & DRI'S	16.00	0.571	2,770		2,770	164	2,934
ENV SCIENCES	16.00	0.571	2,770		2,770	164	2,934
PERMIT ISSUANC	25.80	0.921	4,467		4,467	264	4,731
BUILDING INSP	57.10	2.039	9,886		9,886	585	10,471
CODE ENFORCE	38.35	1.369	6,640		6,640	393	7,033
PLANS REVIEW	16.15	0.577	2,796		2,796	165	2,961

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	0.071	346		346	20	366
ZONING REVIEW	5.20	0.186	900		900	53	953
VCB	24.00	0.857	4,155		4,155	246	4,401
SPORTS AUTHOR	3.00	0.107	519		519	31	550
TRANS ADMIN	9.50	0.339	1,645		1,645	97	1,742
LANDSCAPE	19.00	0.678	3,290		3,290	195	3,485
ROADWAY/PIPE	115.00	4.106	19,911		19,911	1,178	21,089
BRIDGE OPS	18.00	0.643	3,117		3,117	184	3,301
TRAF OPS/SIGNA	26.00	0.928	4,502		4,502	266	4,768
TRAF SIGN/MARK	31.00	1.107	5,367		5,367	317	5,684
TRAFFIC ENGIN	17.00	0.607	2,943		2,943	174	3,117
ENGINEER/PLAN	10.00	0.357	1,731		1,731	102	1,833
ENG/CONSTR	21.00	0.750	3,636		3,636	215	3,851
ENG/DESIGN	14.00	0.500	2,424		2,424	143	2,567
GIS	5.00	0.179	866		866	51	917
HAZ MAT FD 182	4.25	0.152	736		736	44	780
CONSER PKS/REC	10.00	0.357	1,731		1,731	102	1,833
CONSER CTY LAN	1.00	0.036	173		173	10	183
SOLID WASTE	71.00	2.535	12,293		12,293	727	13,020
TOLL FACILITY	114.00	4.070	19,738		19,738	1,167	20,905
TRANSIT	257.00	9.175	44,497		44,497	2,632	47,129
UTILITIES	291.00	10.389	50,384		50,384	2,980	53,364
DATA PROCESS	1.00	0.036	173		173	10	183
GOVT COMMUNICA	3.85	0.137	667		667	39	706
DENTAL	0.55	0.020	95		95	6	101
GROUP MEDICAL	6.65	0.237	1,151		1,151	68	1,219
GEN LIABILITY	5.63	0.201	975		975	58	1,033
FLEET MGMT	33.00	1.178	5,720		5,720	338	6,058
<b>Total:</b>	<b>2,801.00</b>	<b>100.000</b>	<b>484,968</b>		<b>484,968</b>	<b>27,709</b>	<b>512,677</b>
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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	15.25	0.429	2,795		2,795		2,795
BUDGET SVCS	12.35	0.347	2,263		2,263		2,263
PUB WKS ADMIN	9.35	0.263	1,713		1,713		1,713
CTY ATTORNEY	33.00	0.928	6,048		6,048		6,048
PURCHASING	10.00	0.281	1,833		1,833		1,833
HUMAN RESOURCE	14.80	0.416	2,712		2,712		2,712
MAINT/REP SVCS	138.00	3.881	25,290		25,290	1,485	26,775
CONTRACTS ADM	6.00	0.169	1,100		1,100	65	1,165
COUNTY MANAGER	9.48	0.267	1,737		1,737	102	1,839
COMMISSIONERS	10.00	0.281	1,833		1,833	108	1,941
CDEG	7.00	0.197	1,283		1,283	75	1,358
EQUAL EMP OPP	5.19	0.146	951		951	56	1,007
VETERAN'S SVCS	4.00	0.112	733		733	43	776
TAX COLLECTOR	204.00	5.737	37,385		37,385	2,195	39,580
PROP APPRAISER	147.00	4.134	26,939		26,939	1,582	28,521
ELECTIONS	34.00	0.956	6,231		6,231	366	6,597
HUMAN SERVICES	46.00	1.294	8,430		8,430	495	8,925
INT SVS FISCAL	14.00	0.394	2,566		2,566	151	2,717
COUNTY LANDS	13.00	0.366	2,382		2,382	140	2,522
EMER MGMT OPS	6.75	0.190	1,237		1,237	73	1,310
EMER RESPONSE	330.70	9.300	60,604		60,604	3,558	64,162
EMER DISPATCH	34.10	0.959	6,249		6,249	367	6,616
PS LOGISTICS	9.90	0.278	1,814		1,814	107	1,921
PS INFO RESOUR	4.20	0.118	770		770	45	815
PKS/REC GEN'L	125.22	3.521	22,948		22,948	1,347	24,295
ECONOMIC DEVT	16.00	0.450	2,932		2,932	172	3,104
ANIMAL CONTROL	46.00	1.294	8,430		8,430	495	8,925
SMART GROWTH	1.35	0.038	247		247	15	262
NAT RES MGMT	42.65	1.199	7,816		7,816	459	8,275
CONST & DESIGN	11.50	0.323	2,108		2,108	124	2,232
MSTU SPEC DIST	2.75	0.077	504		504	30	534
HICKEY CREEK	1.00	0.028	183		183	11	194
FUND 138	2.40	0.067	440		440	26	466
FUND 139 OTHER	2.00	0.056	367		367	22	389
CANAL MAINT	26.00	0.731	4,765		4,765	280	5,045
SUR WTR MGMT	13.35	0.375	2,447		2,447	144	2,591
LIBRARIES	282.00	7.930	51,680		51,680	3,034	54,714
E911 IMPLEMENT	6.25	0.176	1,145		1,145	67	1,212
HEARING EXAMIN	5.00	0.141	916		916	54	970
PKS & REC 155	143.78	4.043	26,349		26,349	1,547	27,896
COMM DEVT ADM	19.65	0.553	3,601		3,601	211	3,812
PLANNING 155	11.60	0.326	2,126		2,126	125	2,251
DEVT REVIEW	21.40	0.602	3,922		3,922	230	4,152
REZONE & DRI'S	16.00	0.450	2,932		2,932	172	3,104
ENV SCIENCES	16.00	0.450	2,932		2,932	172	3,104
PERMIT ISSUANC	25.80	0.726	4,728		4,728	278	5,006

HUMAN RESOURCE  
Detail Allocation of  
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUILDING INSP	57.10	1.606	10,464		10,464	614	11,078
CODE ENFORCE	38.35	1.078	7,028		7,028	413	7,441
PLANS REVIEW	16.15	0.454	2,960		2,960	174	3,134
ADM FEE COLLEC	2.00	0.056	367		367	22	389
ZONING REVIEW	5.20	0.146	953		953	56	1,009
VCB	24.00	0.675	4,398		4,398	258	4,656
SPORTS AUTHOR	3.00	0.084	550		550	32	582
TRANS ADMIN	9.50	0.267	1,741		1,741	102	1,843
LANDSCAPE	19.00	0.534	3,482		3,482	204	3,686
ROADWAY/PIPE	115.00	3.234	21,075		21,075	1,237	22,312
BRIDGE OPS	18.00	0.506	3,299		3,299	194	3,493
TRAF OPS/SIGNA	26.00	0.731	4,765		4,765	280	5,045
TRAF SIGN/MARK	31.00	0.872	5,681		5,681	334	6,015
TRAFFIC ENGIN	17.00	0.478	3,115		3,115	183	3,298
ENGINEER/PLAN	10.00	0.281	1,833		1,833	108	1,941
ENG/CONSTR	21.00	0.591	3,848		3,848	226	4,074
ENG/DESIGN	14.00	0.394	2,566		2,566	151	2,717
GIS	5.00	0.141	916		916	54	970
HAZ MAT FD 182	4.25	0.120	779		779	46	825
CONSER PKS/REC	10.00	0.281	1,833		1,833	108	1,941
CONSER CTY LAN	1.00	0.028	183		183	11	194
SOLID WASTE	71.00	1.997	13,012		13,012	764	13,776
AIRPORT & PORT	370.00	10.405	67,807		67,807	3,981	71,788
TOLL FACILITY	114.00	3.206	20,892		20,892	1,227	22,119
TRANSIT	257.00	7.227	47,098		47,098	2,765	49,863
UTILITIES	291.00	8.183	53,329		53,329	3,131	56,460
DATA PROCESS	1.00	0.028	183		183	11	194
GOVT COMMUNICA	3.85	0.108	706		706	41	747
DENTAL	0.55	0.015	101		101	6	107
GROUP MEDICAL	6.65	0.187	1,219		1,219	72	1,291
GEN LIABILITY	5.63	0.158	1,032		1,032	61	1,093
FLEET MGMT	33.00	0.928	6,045		6,045	355	6,400
Total:	3,556.00	100.000	651,676		651,676	37,249	688,925
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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	212,174		212,174	12,120	224,294
Total:	100.00	100.000	212,174		212,174	12,120	224,294
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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	7,896	2,461	2,640	2,795	
BUDGET SVCS	4,401		2,138	2,263	
PUB WKS ADMIN	3,332		1,619	1,713	
CTY ATTORNEY	11,762		5,714	6,048	
PURCHASING	3,564		1,731	1,833	
HUMAN RESOURCE	5,743	469	2,562	2,712	
MAINT/REP SVCS	58,317	6,236	25,306	26,775	
CONTRACTS ADM	2,265		1,100	1,165	
COUNTY MANAGER	6,354	2,777	1,738	1,839	
COMMISSIONERS	3,774		1,833	1,941	
CDBG	2,642		1,284	1,358	
EQUAL EMP OPP	1,959		952	1,007	
VETERAN'S SVCS	1,510		734	776	
TAX COLLECTOR	39,580			39,580	
PROP APPRAISER	28,521			28,521	
ELECTIONS	6,597			6,597	
HUMAN SERVICES	19,504	2,144	8,435	8,925	
INT SVS FISCAL	6,104	820	2,567	2,717	
COUNTY LANDS	4,906		2,384	2,522	
EMER MGMT OPS	2,836	288	1,238	1,310	
EMER RESPONSE	138,898	14,091	60,645	64,162	
EMER DISPATCH	14,322	1,453	6,253	6,616	
PS LOGISTICS	4,160	424	1,815	1,921	
PS INFO RESOUR	1,765	180	770	815	
PKS/REC GEN'L	60,587	13,329	22,963	24,295	
ECONOMIC DEVT	9,864	3,826	2,934	3,104	
ANIMAL CONTROL	27,912	10,552	8,435	8,925	
SMART GROWTH	510		248	262	
NAT RES MGMT	20,729	4,633	7,821	8,275	
CONST & DESIGN	4,356	15	2,109	2,232	
MSTU SPEC DIST	1,038		504	534	
HICKEY CREEK	377		183	194	
FUND 138	907		441	466	
FUND 139 OTHER	755		366	389	
CANAL MAINT	11,949	2,136	4,768	5,045	
SUR WTR MGMT	5,039		2,448	2,591	
LIBRARIES	123,202	16,774	51,714	54,714	
E911 IMPLEMENT	2,625	267	1,146	1,212	
HEARING EXAMIN	1,887		917	970	
PKS & REC 155	67,591	13,329	26,366	27,896	
COMM DEVT ADM	7,415		3,603	3,812	
PLANNING 155	4,378		2,127	2,251	
DEVT REVIEW	8,241	165	3,924	4,152	
REZONE & DRI'S	6,161	123	2,934	3,104	
ENV SCIENCES	7,362	1,324	2,934	3,104	
PERMIT ISSUANC	9,938	201	4,731	5,006	
BUILDING INSP	21,988	439	10,471	11,078	
CODE ENFORCE	14,769	295	7,033	7,441	



HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS	WELLNESS
PLANS REVIEW	6,224	129	2,961	3,134	
ADM FEE COLLEC	755		366	389	
ZONING REVIEW	1,962		953	1,009	
VCB	15,868	6,811	4,401	4,656	
SPORTS AUTHOR	1,132		550	582	
TRANS ADMIN	3,585		1,742	1,843	
LANDSCAPE	8,732	1,561	3,485	3,686	
ROADWAY/PIPE	52,838	9,437	21,089	22,312	
BRIDGE OPS	8,268	1,474	3,301	3,493	
TRAF OPS/SIGNA	14,128	4,315	4,768	5,045	
TRAF SIGN/MARK	16,849	5,150	5,684	6,015	
TRAFFIC ENGIN	9,241	2,826	3,117	3,298	
ENGINEER/PLAN	3,975	201	1,833	1,941	
ENG/CONSTR	8,357	432	3,851	4,074	
ENG/DESIGN	5,572	288	2,567	2,717	
GIS	1,887		917	970	
HAZ MAT FD 182	1,785	180	780	825	
CONSER PKS/REC	3,774		1,833	1,941	
CONSER CTY LAN	377		183	194	
SOLID WASTE	30,925	4,129	13,020	13,776	
AIRPORT & PORT	71,788			71,788	
TOLL FACILITY	51,943	8,919	20,905	22,119	
TRANSIT	108,573	11,581	47,129	49,863	
UTILITIES	127,663	17,839	53,364	56,460	
DATA PROCESS	377		183	194	
GOVT COMMUNICA	1,453		706	747	
DENTAL	208		101	107	
GROUP MEDICAL	2,510		1,219	1,291	
GEN LIABILITY	226,420		1,033	1,093	224,294
FLEET MGMT	14,670	2,212	6,058	6,400	
Reimbursement:					
Total:	1,602,131	176,235	512,677	688,925	224,294
	=====	=====	=====	=====	=====

**FISCAL 2008**  
**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:	12,445,234			12,445,234
Deductions:				
CAPITAL OUTLAY	-323,442			
Total Deductions:	-323,442			-323,442
Allocated Additions:				
EQUIP USE ALLO	781,397		781,397	
PUB RESOURCES	3,334	369	3,703	
NON-DEPART'L	11,981	192	12,173	
BUDGET SVCS	33,269	1,393	34,662	
PUB WKS ADMIN	113,534	1,384	114,918	
CLK INT AUDIT	46,625	10,727	57,352	
CLERK FINANCE	137,667	3,719	141,386	
CTY ATTORNEY	12,302	459	12,761	
PURCHASING	50,432	1,091	51,523	
HUMAN RESOURCE	55,076	3,241	58,317	
MAINT/REP SVCS		1,036,733	1,036,733	
CONTRACTS ADM		8,256	8,256	
Total Allocated Additions:	1,245,617	1,067,564	2,313,181	2,313,181
Total to be Allocated:	13,367,409	1,067,564		14,434,973
	=====	=====		=====

MAINT/REP SVCS  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
<b>Expenses:</b>					
OPERATING EXPENSES	15,264,624		10,413,358	712,546	4,138,720
OTHER REVENUE	-670,386		-457,330	-31,293	-181,763
CAPITAL OUTLAY	323,442	323,442			
INTERDEPT'L REIMBURS	-1,741,000		-1,741,000		
RENTS	-301,198		-301,198		
RECORDS WAREHOUSE	-348,645		-348,645		
INT PEST CONTROL	-81,603		-81,603		
 Departmental Expenditures:	 12,445,234	 323,442	 7,483,582	 681,253	 3,956,957
Deductions:	-323,442	-323,442			
 Functional Cost:	 12,121,792		 7,483,582	 681,253	 3,956,957
 Additions 1st Others:	 1,245,617	 1,245,617	 769,002	 70,005	 406,610
Reallocate Admin:		-1,245,617			
1st Allocation:	13,367,409		8,252,584	751,258	4,363,567
	-----		-----	-----	-----
 Additions 2nd Others:	 1,067,564	 1,067,564	 659,078	 60,000	 348,486
Reallocate Admin:		-1,067,564			
2nd Allocation:	1,067,564		659,078	60,000	348,486
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 Total Allocated:	 14,434,973		 8,911,662	 811,258	 4,712,053
	=====		=====	=====	=====

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	8,252,584		8,252,584	659,078	8,911,662
Total:	100.00	100.000	8,252,584		8,252,584	659,078	8,911,662
	*****	*****	*****	*****	*****	*****	*****

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	16,439.00	2.352	17,671		17,671		17,671
PUB RESOURCES	31,237.00	4.470	33,578		33,578		33,578
BUDGET SVCS	12,868.00	1.841	13,832		13,832		13,832
CLERK INFO SYS	85,571.00	12.244	91,983		91,983		91,983
CLERK FINANCE	63,534.00	9.091	68,295		68,295		68,295
CTY ATTORNEY	92,865.00	13.288	99,823		99,823		99,823
HUMAN RESOURCE	40,895.00	5.851	43,959		43,959		43,959
COUNTY MANAGER	81,702.00	11.690	87,824		87,824	13,790	101,614
COMMISSIONERS	135,490.00	19.386	145,642		145,642	22,868	168,510
CLERK ADMIN	28,663.00	4.101	30,811		30,811	4,838	35,649
EQUAL EMP OPP	2,429.00	0.348	2,611		2,611	410	3,021
CLK RECORDING	82,692.00	11.832	88,888		88,888	13,957	102,845
DATA PROCESS	1,396.00	0.200	1,501		1,501	236	1,737
GOVT COMMUNICA	5,376.00	0.769	5,779		5,779	907	6,686
DENTAL	1,348.33	0.193	1,449		1,449	228	1,677
GROUP MEDICAL	1,348.33	0.193	1,449		1,449	228	1,677
GEN LIABILITY	1,348.34	0.193	1,449		1,449	228	1,677
ALL OTHERS	13,688.00	1.959	14,714		14,714	2,310	17,024
Total:	698,890.00	100.000	751,258		751,258	60,000	811,258
	=====	=====	=====	=====	=====	=====	=====

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	1,871.00	0.045	1,973		1,973		1,973
PUB WKS ADMIN	314.00	0.008	331		331		331
CTY ATTORNEY	3,183.00	0.077	3,356		3,356		3,356
PURCHASING	71.00	0.002	75		75		75
HUMAN RESOURCE	2,551.00	0.062	2,690		2,690		2,690
MAINT/REP SVCS	983,312.00	23.759	1,036,733		1,036,733		1,036,733
COUNTY MANAGER	4,387.00	0.106	4,625		4,625	486	5,111
COMMISSIONERS	4,327.00	0.105	4,562		4,562	479	5,041
CLERK ADMIN	55,142.00	1.332	58,138		58,138	6,105	64,243
TAX COLLECTOR	36,216.00	0.875	38,184		38,184	4,010	42,194
FUNDS 2 - 674	65,724.00	1.588	69,295		69,295	7,277	76,572
PROP APPRAISER	16,931.00	0.409	17,851		17,851	1,875	19,726
ELECTIONS	18,444.00	0.446	19,446		19,446	2,042	21,488
SHERIFF	1,130,633.00	27.318	1,192,058		1,192,058	125,186	1,317,244
PUB DEFENDER	5,481.00	0.132	5,779		5,779	607	6,386
STATE ATTORNEY	11,931.00	0.288	12,579		12,579	1,321	13,900
MED EXAMINER	49,582.00	1.198	52,276		52,276	5,490	57,766
HUMAN SERVICES	50,653.00	1.224	53,405		53,405	5,608	59,013
STATE HEALTH	22,810.00	0.551	24,049		24,049	2,526	26,575
COUNTY LANDS	33.00	0.001	35		35	4	39
EMER MGMT OPS	18,275.00	0.442	19,268		19,268	2,023	21,291
EMER RESPONSE	14,533.00	0.351	15,323		15,323	1,609	16,932
EMER DISPATCH	14,533.00	0.351	15,323		15,323	1,609	16,932
PS LOGISTICS	14,533.00	0.351	15,323		15,323	1,609	16,932
PS INFO RESOUR	14,533.00	0.351	15,323		15,323	1,609	16,932
PKS/REC GEN'L	559,656.00	13.522	590,061		590,061	61,966	652,027
ECONOMIC DEVT	50.00	0.001	53		53	6	59
ANIMAL CONTROL	23,283.00	0.563	24,548		24,548	2,578	27,126
NAT RES MGMT	16,703.00	0.404	17,610		17,610	1,849	19,459
CONST & DESIGN	433.00	0.010	457		457	48	505
SUR WTR MGMT	4,129.00	0.100	4,353		4,353	457	4,810
LIBRARIES	234,813.00	5.674	247,570		247,570	25,999	273,569
HEARING EXAMIN	123.00	0.003	130		130	14	144
PKS & REC 155	559,656.00	13.522	590,061		590,061	61,966	652,027
DEVT REVIEW	740.25	0.018	780		780	82	862
REZONE & DRI'S	740.25	0.018	780		780	82	862
ENV SCIENCES	740.25	0.018	780		780	82	862
PERMIT ISSUANC	740.25	0.018	780		780	82	862
BUILDING INSP	740.25	0.018	780		780	82	862
CODE ENFORCE	740.25	0.018	780		780	82	862
PLANS REVIEW	740.25	0.018	780		780	82	862
ZONING REVIEW	740.25	0.018	780		780	82	862
ROADWAY/PIPE	21,456.00	0.518	22,622		22,622	2,376	24,998
BRIDGE OPS	4,372.00	0.106	4,610		4,610	484	5,094
TRAFFIC ENGIN	24,403.00	0.590	25,729		25,729	2,702	28,431
ENGINEER/PLAN	833.00	0.020	878		878	92	970

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	833.00	0.020	878		878	92	970
ENG/DESIGN	833.00	0.020	878		878	92	970
TOLL FACILITY	48,339.00	1.168	50,965		50,965	5,352	56,317
TRANSIT	49,519.00	1.196	52,209		52,209	5,483	57,692
UTILITIES	1,066.00	0.026	1,124		1,124	118	1,242
DATA PROCESS	4,107.00	0.099	4,330		4,330	455	4,785
FLEET MGMT	16,108.00	0.389	16,983		16,983	1,783	18,766
ALL OTHERS	22,080.00	0.534	23,278		23,278	2,443	25,721
Total:	4,138,720.00	100.000	4,363,567		4,363,567	348,486	4,712,053
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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	17,671		17,671	
PUB RESOURCES	35,551		33,578	1,973
BUDGET SVCS	13,832		13,832	
PUB WKS ADMIN	331			331
CLERK INFO SYS	91,983		91,983	
CLERK FINANCE	68,295		68,295	
CTY ATTORNEY	103,179		99,823	3,356
PURCHASING	75			75
HUMAN RESOURCE	46,649		43,959	2,690
MAINT/REP SVCS	1,036,733			1,036,733
COUNTY MANAGER	106,725		101,614	5,111
COMMISSIONERS	173,551		168,510	5,041
CLERK ADMIN	99,892		35,649	64,243
EQUAL EMP OPP	3,021		3,021	
TAX COLLECTOR	42,194			42,194
CLK RECORDING	102,845		102,845	
FUNDS 2 - 674	76,572			76,572
PROP APPRAISER	19,726			19,726
ELECTIONS	21,488			21,488
SHERIFF	1,317,244			1,317,244
PUB DEFENDER	6,386			6,386
STATE ATTORNEY	13,900			13,900
MED EXAMINER	57,766			57,766
HUMAN SERVICES	59,013			59,013
STATE HEALTH	26,575			26,575
COUNTY LANDS	39			39
EMER MGMT OPS	21,291			21,291
EMER RESPONSE	16,932			16,932
EMER DISPATCH	16,932			16,932
PS LOGISTICS	16,932			16,932
PS INFO RESOUR	16,932			16,932
PKS/REC GEN'L	652,027			652,027
ECONOMIC DEVT	59			59
ANIMAL CONTROL	27,126			27,126
NAT RES MGMT	19,459			19,459
CONST & DESIGN	505			505
SUR WTR MGMT	4,810			4,810
LIBRARIES	273,569			273,569
HEARING EXAMIN	144			144
PKS & REC 155	652,027			652,027
DEVT REVIEW	862			862
REZONE & DRI'S	862			862
ENV SCIENCES	862			862
PERMIT ISSUANC	862			862
BUILDING INSP	862			862
CODE ENFORCE	862			862
PLANS REVIEW	862			862
ZONING REVIEW	862			862

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
ROADWAY/PIPE	24,998			24,998
BRIDGE OPS	5,094			5,094
TRAFFIC ENGIN	28,431			28,431
ENGINEER/PLAN	970			970
ENG/CONSTR	970			970
ENG/DESIGN	970			970
TOLL FACILITY	56,317			56,317
TRANSIT	57,692			57,692
UTILITIES	1,242			1,242
DATA PROCESS	6,522		1,737	4,785
GOVT COMMUNICA	6,686		6,686	
DENTAL	1,677		1,677	
GROUP MEDICAL	1,677		1,677	
GEN LIABILITY	1,677		1,677	
FLEET MGMT	18,766			18,766
CONTRACTS CHG	8,911,662	8,911,662		
ALL OTHERS	42,745		17,024	25,721
Reimbursement:				
Total:	14,434,973	8,911,662	811,258	4,712,053
	=====	=====	=====	=====

**FISCAL 2008**  
**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:	490,612			490,612
Deductions:				
ADVERTISING	-28,929			
DEPUTY CLERK FEES	-3,980			
Total Deductions:	-32,909			-32,909
Allocated Additions:				
PUB RESOURCES	646	94	740	
NON-DEPART'L	412	7	419	
BUDGET SVCS	5,786	242	6,028	
PUB WKS ADMIN	164,614	2,007	166,621	
CLERK FINANCE	3,583	97	3,680	
CTY ATTORNEY	25,207	940	26,147	
PURCHASING	417	9	426	
HUMAN RESOURCE	2,139	126	2,265	
Total Allocated Additions:	202,804	3,522	206,326	206,326
Total to be Allocated:	660,507	3,522		664,029
	=====	=====		=====

CONTRACTS ADM  
 Schedule of Costs to be  
 Allocated by Function

	Total	G & A	CONTRACT SUPPORT	CIP PROJECTS
<b>Expenses:</b>				
SALARIES AND WAGES	256,989		64,247	192,742
BENEFITS	111,204		27,801	83,403
DATA PROCESS/NTWK	29,865		7,466	22,399
WORKERS' COMP IGS	2,593		648	1,945
TRAVEL	3,699		925	2,774
ADVERTISING	28,929	28,929		
TELEPHONE	6,231		1,558	4,673
EQUIPMENT RENTAL	14,768		3,692	11,076
PRINTING	215		54	161
ADMIN/FISCAL SUPPORT	16,062		4,015	12,047
REFERENCE MATERIALS	873		218	655
MEMBERSHIPS	944		236	708
OTHER CHARGES	1,425		356	1,069
REVENUE	-192		-48	-144
PROMOTIONAL FEES	1,742		435	1,307
DEPUTY CLERK FEES	3,980	3,980		
TRAINING & SEMINARS	3,055		764	2,291
SELF INSURANCE	5,430		1,357	4,073
INTERNAL REPAIR	2,992		748	2,244
REVENUE	-192		-48	-144
<b>Departmental</b>				
Expenditures:	490,612	32,909	114,424	343,279
Deductions:	-32,909	-32,909		
Functional Cost:	457,703		114,424	343,279
<b>Additions 1st</b>				
Others:	202,804	202,804	50,700	152,104
Reallocate Admin:		-202,804		
1st Allocation:	660,507		165,124	495,383
-----				
<b>Additions 2nd</b>				
Others:	3,522	3,522	883	2,639
Reallocate Admin:		-3,522		
2nd Allocation:	3,522		883	2,639
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<b>Total Allocated:</b>	<b>664,029</b>		<b>166,007</b>	<b>498,022</b>
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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	1,651		1,651		1,651
BUDGET SVCS	2.00	2.000	3,302		3,302		3,302
CTY ATTORNEY	1.00	1.000	1,651		1,651		1,651
HUMAN RESOURCE	8.00	8.000	13,210		13,210		13,210
MAINT/REP SVCS	5.00	5.000	8,256		8,256		8,256
COUNTY MANAGER	1.00	1.000	1,651		1,651	11	1,662
MED EXAMINER	1.00	1.000	1,651		1,651	11	1,662
HUMAN SERVICES	8.00	8.000	13,210		13,210	85	13,295
COUNTY LANDS	2.00	2.000	3,302		3,302	21	3,323
EMER MGMT OPS	2.00	2.000	3,302		3,302	21	3,323
EMER RESPONSE	2.00	2.000	3,302		3,302	21	3,323
EMER DISPATCH	2.00	2.000	3,302		3,302	21	3,323
PS LOGISTICS	1.00	1.000	1,651		1,651	11	1,662
PS INFO RESOUR	1.00	1.000	1,651		1,651	11	1,662
PKS/REC GEN'L	5.00	5.000	8,256		8,256	53	8,309
ANIMAL CONTROL	1.00	1.000	1,651		1,651	11	1,662
SMART GROWTH	2.00	2.000	3,302		3,302	21	3,323
NAT RES MGMT	2.00	2.000	3,302		3,302	21	3,323
LIBRARIES	1.00	1.000	1,651		1,651	11	1,662
HEARING EXAMIN	1.00	1.000	1,651		1,651	11	1,662
PKS & REC 155	5.00	5.000	8,256		8,256	53	8,309
VCB	10.00	10.000	16,512		16,512	106	16,618
SPORTS AUTHOR	1.00	1.000	1,651		1,651	11	1,662
TRANS ADMIN	2.00	2.000	3,302		3,302	21	3,323
TRAF OPS/SIGNA	1.00	1.000	1,651		1,651	11	1,662
TRAF SIGN/MARK	1.00	1.000	1,651		1,651	11	1,662
SOLID WASTE	10.00	10.000	16,512		16,512	106	16,618
TOLL FACILITY	2.00	2.000	3,302		3,302	21	3,323
TRANSIT	10.00	10.000	16,512		16,512	106	16,618
UTILITIES	3.00	3.000	4,954		4,954	32	4,986
DATA PROCESS	1.00	1.000	1,651		1,651	11	1,662
GEN LIABILITY	5.00	5.000	8,265		8,265	53	8,318
Total:	100.00	100.000	165,124		165,124	883	166,007
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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	495,383		495,383	2,639	498,022
Total:	100.00	100.000	495,383		495,383	2,639	498,022
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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	1,651	1,651	
BUDGET SVCS	3,302	3,302	
CTY ATTORNEY	1,651	1,651	
HUMAN RESOURCE	13,210	13,210	
MAINT/REP SVCS	8,256	8,256	
COUNTY MANAGER	1,662	1,662	
MED EXAMINER	1,662	1,662	
HUMAN SERVICES	13,295	13,295	
COUNTY LANDS	3,323	3,323	
EMER MGMT OPS	3,323	3,323	
EMER RESPONSE	3,323	3,323	
EMER DISPATCH	3,323	3,323	
PS LOGISTICS	1,662	1,662	
PS INFO RESOUR	1,662	1,662	
PKS/REC GEN'L	8,309	8,309	
ANIMAL CONTROL	1,662	1,662	
SMART GROWTH	3,323	3,323	
NAT RES MGMT	3,323	3,323	
LIBRARIES	1,662	1,662	
HEARING EXAMIN	1,662	1,662	
PKS & REC 155	8,309	8,309	
VCB	16,618	16,618	
SPORTS AUTHOR	1,662	1,662	
TRANS ADMIN	3,323	3,323	
TRAF OPS/SIGNA	1,662	1,662	
TRAF SIGN/MARK	1,662	1,662	
SOLID WASTE	16,618	16,618	
TOLL FACILITY	3,323	3,323	
TRANSIT	16,618	16,618	
UTILITIES	4,986	4,986	
DATA PROCESS	1,662	1,662	
GEN LIABILITY	8,318	8,318	
CONTRACTS CHG	498,022		498,022
Reimbursement:			
Total:	664,029	166,007	498,022
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