

FINAL

County of Lee, Florida
Central Services
Full 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 full 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. 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.

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Allocated Costs by Department
Consolidated

	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR	CLK MICROG	CLK CIVIL CRT	CLK PROBATE
Central Service Departments							
BLDG USE ALLO		488					
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	341	291	293	149	149	149	149
NON-DEPART'L	1,859			448			
BUDGET SVCS			7,848	6,279			
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES					10,508	165,515	21,018
CLERK FINANCE	13,384	1,184	912	3,185	3,461	58,971	8,043
CTY ATTORNEY		13,918	162	2,889			
PURCHASING	1,383	32	728	886			
HUMAN RESOURCE	2,680	1,987	1,531	40,143			
MAINT/REP SVCS		3,078		42,752			
COUNTY MANAGER	4,403	3,265	2,516				
COMMISSIONERS	2,880	2,135	1,645				
CLERK ADMIN					12,824	201,974	25,647
CONTRACTS ADM							
Total Allocated	26,930	26,378	15,635	96,731	26,942	426,609	54,857

	CLK RECORDING	CLK DEL TAX	CLK FELONY	CLK JURY	CLK JUVENILE	CLK CIVIL TRAF	CLK CRIM TRAF
Central Service Departments							
BLDG USE ALLO	16,603						
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	149	149	149	149	149	149	149
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS	1,260,102						
CLERK HUM RES	99,835	21,018	60,426	5,255	34,154	42,036	126,106
CLERK FINANCE	152,063	4,204	13,954	24,126	5,690	35,425	57,050
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS	104,788						
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN	121,826	25,647	73,736	6,412	41,677	51,295	153,885
CONTRACTS ADM							
Total Allocated	1,755,366	51,018	148,265	35,942	81,670	128,905	337,190

Allocated Costs by Department
Consolidated

	CLK CAPE CORAL	CLK SUP DEPOSI	CLK APPEALS	CLK COURT OPNS	CRIM ADM SVCS	CTS CUST SVC	COURT DEPT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	149	149	149	149	149	149	149
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							5,670,463
CLERK HUM RES	15,763	15,763	5,255	34,154	26,273	52,543	
CLERK FINANCE	2,419	6,795	456	4,148	2,280	4,562	
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN	19,235	19,235	6,412	41,677	32,060	64,121	
CONTRACTS ADM							
Total Allocated	37,566	41,942	12,272	80,128	60,762	121,375	5,670,612
	=====	=====	=====	=====	=====	=====	=====
	CLERK OTHER	FUNDS 2 - 674	PROP APPRAISER	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN FD
Central Service Departments							
BLDG USE ALLO		491,287			574,623	27,103	
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		149	149	149	149	971	149
NON-DEPART'L			185	276		1,809	10,092
BUDGET SVCS			14,127	9,419		26,686	20,407
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	678,941	1,020,491	959	2,020		20,481	553
CTY ATTORNEY			49,729	2,441		11,069	2,727
PURCHASING				65		3,764	11,635
HUMAN RESOURCE			28,927	6,691			
MAINT/REP SVCS		77,585	19,987	21,772		1,334,675	
COUNTY MANAGER							
COMMISSIONERS						9,005	
CLERK ADMIN							
CONTRACTS ADM							
Total Allocated	678,941	1,589,512	114,063	42,833	574,772	1,435,563	45,563
	=====	=====	=====	=====	=====	=====	=====

Allocated Costs by Department
Consolidated

	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL
Central Service Departments							
BLDG USE ALLO		80,508	67,993				
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	149	149	149	149	13,151	149	533
NON-DEPART'L	66	148	494	1,011	14,417	100	419
BUDGET SVCS		7,848	7,848	9,419	40,814	3,140	14,127
PUB WKS ADMIN							41,501
CLK INT AUDIT					51,279	8,755	
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	522	1,440	4,957	12,213	68,086	690	5,613
CTY ATTORNEY		2,035	2,808	2,385	13,006	326	
PURCHASING	65	96	3,976	4,734	12,741	32	3,234
HUMAN RESOURCE					19,783		6,191
MAINT/REP SVCS		6,470	14,084	58,530	59,794	26,926	
COUNTY MANAGER					28,934		8,806
COMMISSIONERS					57,948		5,759
CLERK ADMIN							
CONTRACTS ADM				1,694	13,550		
Total Allocated	802	98,694	102,309	90,135	393,503	40,118	86,183

	COUNTY LANDS	EMER MGMT OPS	EMER OPS PLAN	EMER RESPONSE	EMER DISPATCH	PS LOGISTICS	PS INFO RESOUR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	13,796	1,127	149	20,744	1,085	420	265
NON-DEPART'L	473	14,562		1,947	1,946	1,946	1,946
BUDGET SVCS	9,419	8,790		8,790	8,790	8,790	8,790
PUB WKS ADMIN	132,694						
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	5,959	16,535		90,430	22,773	17,253	15,953
CTY ATTORNEY	182,274	7,041	1,790	21,975	41		
PURCHASING	4,330	24,507		33,422	597	4,957	1,466
HUMAN RESOURCE	4,976	2,876		140,877	14,526	4,219	1,790
MAINT/REP SVCS	39	21,573		17,156	17,156	17,156	17,156
COUNTY MANAGER	8,177	4,246		208,011	21,449	6,228	2,642
COMMISSIONERS	148,435	3,778		200,093	14,030	4,073	1,728
CLERK ADMIN							
CONTRACTS ADM	3,387	3,387		3,387	3,387	1,694	1,694
Total Allocated	513,959	108,422	1,939	746,832	105,780	66,736	53,430

Allocated Costs by Department
Consolidated

	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	SMART GROWTH	NAT RES MGMT	CONST & DESIGN	FIRE IMPACT FE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	5,620	1,045	1,840	186	8,170	5,582	
NON-DEPART'L	18,015	2,378	20,395	300	2,486	365	63,273
BUDGET SVCS	34,535	6,279	34,535	1,569	14,127	3,140	
PUB WKS ADMIN					14,264	186,412	
CLK INT AUDIT	4,582	15,560		11,422			
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	168,984	8,533	75,204	1,592	36,470	4,493	31,882
CTY ATTORNEY	47,524	8,953	54,352	6,023	141,457	17,011	3,988
PURCHASING	51,340	1,663	28,385	65	14,510	5,696	
HUMAN RESOURCE	61,449	10,004	28,310	516	21,024	4,417	
MAINT/REP SVCS	660,656	59	27,485		19,717	512	
COUNTY MANAGER	78,764	10,064	28,934	849	26,827	7,234	2,948
COMMISSIONERS	80,034	11,586	22,928	555	85,588	60,765	4,409
CLERK ADMIN							
CONTRACTS ADM	8,468		1,694	3,387	3,387		
Total Allocated	1,219,971	76,124	324,062	26,464	388,027	295,627	106,500

	MSTU SPEC DIST	MSBU SPEC DIST	MSTBU OPER	ADM OFF OF CTS	FUND 106 OTHER	COMM RED AGEN	HICKEY CREEK
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	224	149		149			176
NON-DEPART'L	33,910	15,595	1,664	11,079	3,301		1,016
BUDGET SVCS	12,558	29,825					
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	112,987	51,860	6,404	48,337	14,648		3,483
CTY ATTORNEY						9,523	
PURCHASING	1,899	241					
HUMAN RESOURCE	1,052						383
MAINT/REP SVCS							
COUNTY MANAGER	1,730						629
COMMISSIONERS	1,131						412
CLERK ADMIN							
CONTRACTS ADM							
Total Allocated	165,491	97,670	8,068	59,565	17,949	9,523	6,099

Allocated Costs by Department
Consolidated

	FUND 138	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	215	204	2,350	516	41,332	2,394	286
NON-DEPART'L	8,855	4,390	1,952	1,002	29,151	3,268	1,313
BUDGET SVCS		1,569	1,569	1,569	36,104	4,709	4,709
PUB WKS ADMIN			3,565	3,565			
CLK INT AUDIT							9,439
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	34,054	14,433	16,845	8,656	337,727	13,696	4,679
CTY ATTORNEY	9,849		41	1,587	13,348	367	71,584
PURCHASING	354		1,208	243	47,895	1,337	1,403
HUMAN RESOURCE	919	766	12,119	5,110	124,956	2,661	1,914
MAINT/REP SVCS				4,874	277,189		146
COUNTY MANAGER	1,509	1,258	16,354	8,398	177,379	3,931	3,145
COMMISSIONERS	988	823	26,997	5,493	130,028	3,572	2,057
CLERK ADMIN							
CONTRACTS ADM					1,694		1,694
Total Allocated	56,743	23,443	83,000	41,013	1,216,803	35,935	102,369

	PKS & REC 155	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	6,130	1,474	1,751	1,522	1,675	1,840	1,644
NON-DEPART'L	18,123	1,233	4,763	7,993	9,402	1,112	47,020
BUDGET SVCS	25,116	1,569	10,988	3,579	3,579	3,140	3,579
PUB WKS ADMIN							
CLK INT AUDIT	4,582						
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	179,091	17,735	7,578	33,228	28,439	15,508	40,070
CTY ATTORNEY	47,524	229,441	117,366	104,831	146,503	31,254	2,238
PURCHASING	51,340	6,848	1,287	1,175	419	1,368	354
HUMAN RESOURCE	68,553	7,522	4,440	8,358	6,248	7,466	10,080
MAINT/REP SVCS	660,656			873	873	873	873
COUNTY MANAGER	90,438	12,360	7,297	13,460	10,064	10,064	16,228
COMMISSIONERS	87,671	16,689	13,378	17,409	15,188	15,188	19,220
CLERK ADMIN							
CONTRACTS ADM	8,468						
Total Allocated	1,247,692	294,871	168,848	192,428	222,390	87,813	141,306

Allocated Costs by Department
Consolidated

	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	4,962	2,360	1,378	204	1,078	1,650	4,594
NON-DEPART'L	78,487	7,064	27,026	199	11,969	11,542	714
BUDGET SVCS	3,594	3,594	3,594		3,594	14,127	10,988
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	88,696	59,550	25,081	3,107	8,072	53,372	6,581
CTY ATTORNEY	8,017	134,580	3,825	529	238,109	23,237	3,296
PURCHASING	2,946	4,033	96		65	11,773	2,886
HUMAN RESOURCE	22,302	14,978	6,313	766	1,990	16,093	1,149
MAINT/REP SVCS	873	873	873		873		
COUNTY MANAGER	35,916	24,122	10,158	1,258	3,271	15,096	1,887
COMMISSIONERS	32,096	24,382	15,250	823	10,745	17,879	1,234
CLERK ADMIN							
CONTRACTS ADM							
Total Allocated	277,889	275,536	93,594	6,886	279,766	181,707	35,297
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	1,897	2,157	5,317	2,131	2,350	1,000	2,326
NON-DEPART'L	21,015	879	5,317	832	1,739	2,074	1,506
BUDGET SVCS	26,686	1,569	7,848	1,569	4,709		4,709
PUB WKS ADMIN	3,565	3,565	3,565	3,565	3,565	3,565	3,565
CLK INT AUDIT	15,047			752	21,049	21,049	
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	8,387	12,810	77,592	12,144	22,817	27,204	14,903
CTY ATTORNEY	87,821	8,790	1,139	977	5,249	4,924	4,680
PURCHASING	24,991	3,607	7,379	1,966	7,940	7,409	6,187
HUMAN RESOURCE	3,636	8,856	53,590	8,386	14,328	17,089	9,373
MAINT/REP SVCS			25,328	5,161			28,807
COUNTY MANAGER	5,975	11,951	72,335	11,322	16,354	19,499	10,693
COMMISSIONERS	20,197	24,106	63,602	23,706	26,997	12,754	23,294
CLERK ADMIN							
CONTRACTS ADM							
Total Allocated	222,604	78,290	323,012	72,511	128,791	118,261	110,043
TRANS ADMIN							
LANDSCAPE							
ROADWAY/PIPE							
BRIDGE OPS							
TRAF OPS/SIGNA							
TRAF SIGN/MARK							
TRAFFIC ENGIN							

Allocated Costs by Department
Consolidated

	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	SCHOOL IMP FEE	COM PRK IMP FE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	424	646	533	286	266		
NON-DEPART'L	382	802	856	247	1,750	57,862	62,760
BUDGET SVCS	1,569	3,140	1,569		6,279	1,569	17,267
PUB WKS ADMIN	3,565	7,132	7,132				
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	4,383	9,192	6,135	2,360	7,990	16,091	29,137
CTY ATTORNEY	104,506	18,068	3,622			20,225	2,076
PURCHASING	1,626	1,543	371		854		
HUMAN RESOURCE	4,032	8,477	5,651	1,914	1,809		
MAINT/REP SVCS	983	983	983				
COUNTY MANAGER	6,290	13,209	8,806	3,145	2,673	2,948	2,948
COMMISSIONERS	4,114	8,640	5,759	2,057	1,749	4,409	4,409
CLERK ADMIN							
CONTRACTS ADM							
Total Allocated	131,874	71,832	41,417	10,009	23,370	103,104	118,597

	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN	FUNDS 301-399
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES					424	176	
NON-DEPART'L	55,774	61,662	56,259	1,883			13,718
BUDGET SVCS	6,279	18,837	3,140	113,023			94,185
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	8,791	32,708	6,586	6,018	2,280	228	64,581
CTY ATTORNEY	488	36,626	1,099				
PURCHASING							15,669
HUMAN RESOURCE					3,828	383	
MAINT/REP SVCS							
COUNTY MANAGER	2,948	2,948	2,945		6,290	629	
COMMISSIONERS	4,409	4,409	4,403		4,114	412	
CLERK ADMIN							
CONTRACTS ADM							
Total Allocated	78,689	157,190	74,432	120,924	16,936	1,828	188,153

Allocated Costs by Department
Consolidated

	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES	TELEPHONES	DATA PROCESS
Central Service Departments							
BLDG USE ALLO							280
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	5,434	423	3,401	10,163	33,340		724
NON-DEPART'L	26,224	33,561	32,397	29,813	95,421		3,002
BUDGET SVCS	26,686		12,558	26,686	47,093	10,988	9,419
PUB WKS ADMIN	21,395		3,565		21,399		
CLK INT AUDIT			26,811	6,190			4,514
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	195,685	348,061	153,615	195,317	447,340		17,534
CTY ATTORNEY	49,404		1,628	17,377	123,063		4,069
PURCHASING	23,340		9,928	21,327	155,000		27,472
HUMAN RESOURCE	31,365	72,808	52,683	110,121	129,481		383
MAINT/REP SVCS			57,062	58,455	1,258		6,617
COUNTY MANAGER	44,659		71,707	161,654	183,039		629
COMMISSIONERS	61,229	155,226	46,901	136,752	388,883		6,415
CLERK ADMIN							
CONTRACTS ADM	16,938		3,387	16,938	5,081		1,694
Total Allocated	502,359	610,079	475,643	790,793	1,630,398	10,988	82,752

	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE	FMB - IMP FEE
Central Service Departments							
BLDG USE ALLO	1,080	271	271	271			
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES	255	164	332	369	2,045	94	
NON-DEPART'L	2,182	2,321	3,293	1,828	11,172	1,885	1,891
BUDGET SVCS	4,709	1,569	15,698	29,825	18,837		
PUB WKS ADMIN							
CLK INT AUDIT					29,752		
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	12,233	11,008	11,434	9,978	96,310	17,976	5,657
CTY ATTORNEY		5,652	68,342	57,859	692		
PURCHASING	450		243	404	33,993		
HUMAN RESOURCE	1,475	210	2,546	229,566	14,878		
MAINT/REP SVCS	6,813	1,708	1,708	1,708	19,015		
COUNTY MANAGER	2,422	346	4,183	3,541	20,758		
COMMISSIONERS	1,584	226	2,735	2,316	13,575	1,004	
CLERK ADMIN							
CONTRACTS ADM				8,472			
Total Allocated	33,203	23,475	110,785	346,137	261,027	20,959	7,548

Allocated Costs by Department
Consolidated

	BONITA IMP FEE	BON ROAD IMP F	LAW ENF TRUST	FD 190 ANIM TR	3S DISPOSAL	FD 632 MOSQ CO	FUND 661 BONDS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES							
NON-DEPART'L	2,441	99	1,905	1,033		1,454	50
BUDGET SVCS					1,593		
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK INFO SYS							
CLERK HUM RES							
CLERK FINANCE	9,381	838	5,834	7,630		4,184	616
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
COUNTY MANAGER							
COMMISSIONERS							
CLERK ADMIN							
CONTRACTS ADM							
Total Allocated	11,822	937	7,739	8,663	1,593	5,638	666

	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG	GENERAL GOV'T	ALL OTHERS	Sub-total
Central Service Departments							
BLDG USE ALLO						2,747	1,263,525
EQUIP USE ALLO							
CLERK MINUTES							
PUB RESOURCES		184,269			922,013		1,342,997
NON-DEPART'L	59		4,984		1,939,487	10,122	3,058,440
BUDGET SVCS							1,018,777
PUB WKS ADMIN							471,144
CLK INT AUDIT				233,585			464,642
CLERK INFO SYS							6,930,565
CLERK HUM RES							735,622
CLERK FINANCE	169		14,247			102,915	5,989,555
CTY ATTORNEY				401,420		146,019	2,968,788
PURCHASING							705,178
HUMAN RESOURCE							1,515,923
MAINT/REP SVCS				9,003,437		43,419	12,782,400
COUNTY MANAGER							1,617,095
COMMISSIONERS							2,236,413
CLERK ADMIN							897,663
CONTRACTS ADM				506,643			645,532
Total Allocated	228	184,269	19,231	10,145,085	2,861,500	305,222	44,644,259

Allocated Costs by Department
Consolidated

	Reimbursement	Total
Central Service Departments		
BLDG USE ALLO		1,263,525
EQUIP USE ALLO		
CLERK MINUTES		
PUB RESOURCES	122,719	1,465,716
NON-DEPART'L		3,058,440
BUDGET SVCS		1,018,777
PUB WKS ADMIN		471,144
CLK INT AUDIT	456,050	920,692
CLERK INFO SYS		6,930,565
CLERK HUM RES		735,622
CLERK FINANCE		5,989,555
CTY ATTORNEY		2,968,788
PURCHASING		705,178
HUMAN RESOURCE		1,515,923
MAINT/REP SVCS		12,782,400
COUNTY MANAGER		1,617,095
COMMISSIONERS		2,236,413
CLERK ADMIN		897,663
CONTRACTS ADM		645,532
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Total Allocated	578,769	45,223,028
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LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/08
 Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	1,563,073		
EQUIP USE ALLO	3,610,056		
CLERK MINUTES	367,882	-13,000	
PUB RESOURCES	1,417,945	-147,784	
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	
COUNTY MANAGER	1,458,626		
COMMISSIONERS	1,238,773		
CLERK ADMIN	853,697	-137,300	
CONTRACTS ADM	490,612	-32,909	
CDBG			26,930
EQUAL EMP OPP			26,378
VETERAN'S SVCS			15,635
TAX COLLECTOR			96,731
CLK MICROG			26,942
CLK CIVIL CRT			426,609
CLK PROBATE			54,857
CLK RECORDING			1,755,366
CLK DEL TAX			51,018
CLK FELONY			148,265
CLK JURY			35,942
CLK JUVENILE			81,670
CLK CIVIL TRAF			128,905
CLK CRIM TRAF			337,190
CLK CAPE CORAL			37,566
CLK SUP DEPOSI			41,942
CLK APPEALS			12,272
CLK COURT OPNS			80,128
CRIM ADM SVCS			60,762
CTS CUST SVC			121,375
COURT DEPT			5,670,612
CLERK OTHER			678,941
FUNDS 2 - 674			1,589,512
PROP APPRAISER			114,063
ELECTIONS			42,833
JAIL			574,772
SHERIFF			1,435,563
CT SVCS-GEN FD			45,563

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/08
 Summary of Allocated Costs

Summary Page: 12

Departments	Total Expenditures	Cost Adjustments	Total Allocated
GUAR AD LITEM			802
PUB DEFENDER			98,694
STATE ATTORNEY			102,309
MED EXAMINER			90,135
HUMAN SERVICES			393,503
STATE HEALTH			40,118
INT SVS FISCAL			86,183
COUNTY LANDS			513,959
EMER MGMT OPS			108,422
EMER OPS PLAN			1,939
EMER RESPONSE			746,832
EMER DISPATCH			105,780
PS LOGISTICS			66,736
PS INFO RESOUR			53,430
PKS/REC GEN'L			1,219,971
ECONOMIC DEVT			76,124
ANIMAL CONTROL			324,062
SMART GROWTH			26,464
NAT RES MGMT			388,027
CONST & DESIGN			295,627
FIRE IMPACT FE			106,500
MSTU SPEC DIST			165,491
MSBU SPEC DIST			97,670
MSTBU OPER			8,068
ADM OFF OF CTS			59,565
FUND 106 OTHER			17,949
COMM RED AGEN			9,523
HICKEY CREEK			6,099
FUND 138			56,743
FUND 139 OTHER			23,443
CANAL MAINT			83,000
SUR WTR MGMT			41,013
LIBRARIES			1,216,803
E911 IMPLEMENT			35,935
HEARING EXAMIN			102,369
PKS & REC 155			1,247,692
COMM DEVT ADM			294,871
PLANNING 155			168,848
DEVT REVIEW			192,428
REZONE & DRI'S			222,390
ENV SCIENCES			87,813
PERMIT ISSUANC			141,306
BUILDING INSP			277,889
CODE ENFORCE			275,536
PLANS REVIEW			93,594
ADM FEE COLLEC			6,886
ZONING REVIEW			279,766
VCB			181,707

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/08
 Summary of Allocated Costs

Summary Page: 13

Departments	Total Expenditures	Cost Adjustments	Total Allocated
SPORTS AUTHOR			35,297
TRANS ADMIN			222,604
LANDSCAPE			78,290
ROADWAY/PIPE			323,012
BRIDGE OPS			72,511
TRAF OPS/SIGNA			128,791
TRAF SIGN/MARK			118,261
TRAFFIC ENGIN			110,043
ENGINEER/PLAN			131,874
ENG/CONSTR			71,832
ENG/DESIGN			41,417
GIS			10,009
HAZ MAT FD 182			23,370
SCHOOL IMP FEE			103,104
COM PRK IMP FE			118,597
REG PRK IMP FE			78,689
ROADS IMP FEE			157,190
EMS IMPACT FEE			74,432
FUNDS 201-299			120,924
CONSER PKS/REC			16,936
CONSER CTY LAN			1,828
FUNDS 301-399			188,153
SOLID WASTE			502,359
AIRPORT & PORT			610,079
TOLL FACILITY			475,643
TRANSIT			790,793
UTILITIES			1,630,398
TELEPHONES			10,988
DATA PROCESS			82,752
GOVT COMMUNICA			33,203
DENTAL			23,475
GROUP MEDICAL			110,785
GEN LIABILITY			346,137
FLEET MGMT			261,027
FLEET REPLACE			20,959
FMB - IMP FEE			7,548
BONITA IMP FEE			11,822
BON ROAD IMP F			937
LAW ENF TRUST			7,739
FD 190 ANIM TR			8,663
3S DISPOSAL			1,593
FD 632 MOSQ CO			5,638
FUND 661 BONDS			666
FD 951 LT DEBT			228
VIDEO/CABLE TV			184,269
FIXED ASSETS			19,231
CONTRACTS CHG			10,145,085
GENERAL GOVT			2,861,500

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/08
 Summary of Allocated Costs

Summary Page: 14

Departments	Total Expenditures	Cost Adjustments	Total Allocated
ALL OTHERS			305,222
Reimbursement			601,127
Total	46,008,498	-763,112	45,245,386

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		-3,610,056					
CLERK MINUTES	3,300	810	-418,171	9			
PUB RESOURCES	6,272	84,025		-1,542,173	807	5,786	
NON-DEPART'L					-3,143,390		
BUDGET SVCS	2,583			5,193		-1,181,538	
PUB WKS ADMIN		3,233		1,708	419	1,569	-758,687
CLK INT AUDIT				149			
CLERK INFO SYS	17,181	2,680,626		149			
CLERK HUM RES				149			
CLERK FINANCE	12,757	14,616		149			
CTY ATTORNEY	18,646	12,628		14,097	1,980	10,988	
PURCHASING		2,085		1,103	432	3,140	
HUMAN RESOURCE	8,211	16,327		13,497	2,674	25,116	
MAINT/REP SVCS		781,397		3,937	12,173	36,104	117,369
COUNTY MANAGER	16,404	6,534		1,845	64,826	37,675	
COMMISSIONERS	27,203	7,632	418,171	5,846	1,220	14,127	
CLERK ADMIN	186,991	143		5,357		21,977	
CONTRACTS ADM				911	419	6,279	170,174
CDBG				341	1,859		
EQUAL EMP OPP	488			291			
VETERAN'S SVCS				293		7,848	
TAX COLLECTOR				149	448	6,279	
CLK MICROG				149			
CLK CIVIL CRT				149			
CLK PROBATE				149			
CLK RECORDING	16,603			149			
CLK DEL TAX				149			
CLK FELONY				149			
CLK JURY				149			
CLK JUVENILE				149			
CLK CIVIL TRAF				149			
CLK CRIM TRAF				149			
CLK CAPE CORAL				149			
CLK SUP DEPOSI				149			
CLK APPEALS				149			
CLK COURT OPNS				149			
CRIM ADM SVCS				149			
CTS COST SVC				149			
COURT DEPT				149			
CLERK OTHER							
FUNDS 2 - 674	491,287			149			
PROP APPRAISER				149	185	14,127	
ELECTIONS				149	276	9,419	
JAIL	574,623			149			
SHERIFF	27,103			971	1,809	26,686	
CT SVCS-GEN FD				149	10,092	20,407	
GUAR AD LITEM				149	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			149	148	7,848	
STATE ATTORNEY	67,993			149	494	7,848	
MED EXAMINER				149	1,011	9,419	
HUMAN SERVICES				13,151	14,417	40,814	
STATE HEALTH				149	100	3,140	
INT SVS FISCAL				533	419	14,127	41,501
COUNTY LANDS				13,796	473	9,419	132,694
EMER MGMT OPS				1,127	14,562	8,790	
EMER OPS PLAN				149			
EMER RESPONSE				20,744	1,947	8,790	
EMER DISPATCH				1,085	1,946	8,790	
PS LOGISTICS				420	1,946	8,790	
PS INFO RESOUR				265	1,946	8,790	
PKS/REC GEN'L				5,620	18,015	34,535	
ECONOMIC DEVT				1,045	2,378	6,279	
ANIMAL CONTROL				1,840	20,395	34,535	
SMART GROWTH				186	300	1,569	
NAT RES MGMT				8,170	2,486	14,127	14,264
CONST & DESIGN				5,582	365	3,140	186,412
FIRE IMPACT FE					63,273		
MSTU SPEC DIST				224	33,910	12,558	
MSBU SPEC DIST				149	15,595	29,825	
MSTBU OPER					1,664		
ADM OFF OF CTS				149	11,079		
FUND 106 OTHER					3,301		
COMM RED AGEN							
HICKEY CREEK				176	1,016		
FUND 138				215	8,855		
FUND 139 OTHER				204	4,390	1,569	
CANAL MAINT				2,350	1,952	1,569	3,565
SUR WTR MGMT				516	1,002	1,569	3,565
LIBRARIES				41,332	29,151	36,104	
E911 IMPLEMENT				2,394	3,268	4,709	
HEARING EXAMIN				286	1,313	4,709	
PKS & REC 155				6,130	18,123	25,116	
COMM DEVT ADM				1,474	1,233	1,569	
PLANNING 155				1,751	4,763	10,988	
DEVT REVIEW				1,522	7,993	3,579	
REZONE & DRI'S				1,675	9,402	3,579	
ENV SCIENCES				1,840	1,112	3,140	
PERMIT ISSUANC				1,644	47,020	3,579	
BUILDING INSP				4,962	78,487	3,594	
CODE ENFORCE				2,360	7,064	3,594	
PLANS REVIEW				1,378	27,026	3,594	
ADM FEE COLLEC				204	199		
ZONING REVIEW				1,078	11,969	3,594	
VCB				1,650	11,542	14,127	
SPORTS AUTHOR				4,594	714	10,988	

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	CLERK MINUTES	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN
TRANS ADMIN				1,897	21,015	26,686	3,565
LANDSCAPE				2,157	879	1,569	3,565
ROADWAY/PIPE				5,317	5,317	7,848	3,565
BRIDGE OPS				2,131	832	1,569	3,565
TRAF OPS/SIGNA				2,350	1,739	4,709	3,565
TRAF SIGN/MARK				1,000	2,074		3,565
TRAFFIC ENGIN				2,326	1,506	4,709	3,565
ENGINEER/PLAN				424	382	1,569	3,565
ENG/CONSTR				646	802	3,140	7,132
ENG/DESIGN				533	856	1,569	7,132
GIS				286	247		
HAZ MAT FD 182				266	1,750	6,279	
SCHOOL IMP FEE					57,862	1,569	
COM PRK IMP FE					62,760	17,267	
REG PRK IMP FE					55,774	6,279	
ROADS IMP FEE					61,662	18,837	
EMS IMPACT FEE					56,259	3,140	
FUNDS 201-299					1,883	113,023	
CONSER PKS/REC				424			
CONSER CTY LAN				176			
FUNDS 301-399					13,718	94,185	
SOLID WASTE				5,434	26,224	26,686	21,395
AIRPORT & PORT				423	33,561		
TOLL FACILITY				3,401	32,397	12,558	3,565
TRANSIT				10,163	29,813	26,686	
UTILITIES				33,340	95,421	47,093	21,399
TELEPHONES						10,988	
DATA PROCESS	280			724	3,002	9,419	
GOVT COMMUNICA	1,080			255	2,182	4,709	
DENTAL	271			164	2,321	1,569	
GROUP MEDICAL	271			332	3,293	15,698	
GEN LIABILITY	271			369	1,828	29,825	
FLEET MGMT				2,045	11,172	18,837	
FLEET REPLACE				94	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						1,593	
FD 632 MOSQ CO					1,454		
FUND 661 BONDS					50		
FD 951 LT DEBT					59		
VIDEO/CABLE TV				184,269			
FIXED ASSETS					4,984		
CONTRACTS CHG							
GENERAL GOVT				922,013	1,939,487		
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				145,077			
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			17,195	3,410			
PUB RESOURCES	42,300			9,662	39,090	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	3,333
CLK INT AUDIT	-1,295,429	201,998	22,107	5,222			
CLERK INFO SYS		-10,492,835	125,274	23,305			
CLERK HUM RES		525,042	-1,034,187	3,722			
CLERK FINANCE		2,835,230	120,853	-6,300,299			
CTY ATTORNEY	22,023			19,407	-3,884,513	8,966	11,762
PURCHASING	36,284			5,323	13,307	-790,989	3,564
HUMAN RESOURCE	80,365			11,497	91,361	3,921	-1,618,596
MAINT/REP SVCS	58,615			145,700	13,307	52,684	59,148
COUNTY MANAGER				11,639	26,818	4,507	6,444
COMMISSIONERS	21,887			9,209	655,847	7,317	3,828
CLERK ADMIN	113,263		13,136	7,580	29,504	65	
CONTRACTS ADM				3,793	27,266	436	2,297
CDBG				13,384		1,383	2,680
EQUAL EMP OPP				1,184	13,918	32	1,987
VETERAN'S SVCS				912	162	728	1,531
TAX COLLECTOR				3,185	2,889	886	40,143
CLK MICROG			10,508	3,461			
CLK CIVIL CRT			165,515	58,971			
CLK PROBATE			21,018	8,043			
CLK RECORDING		1,260,102	99,835	152,063			
CLK DEL TAX			21,018	4,204			
CLK FELONY			60,426	13,954			
CLK JURY			5,255	24,126			
CLK JUVENILE			34,154	5,690			
CLK CIVIL TRAF			42,036	35,425			
CLK CRIM TRAF			126,106	57,050			
CLK CAPE CORAL			15,763	2,419			
CLK SUP DEPOSI			15,763	6,795			
CLK APPEALS			5,255	456			
CLK COURT OPNS			34,154	4,148			
CRIM ADM SVCS			26,273	2,280			
CTS CUST SVC			52,543	4,562			
COURT DEPT		5,670,463					
CLERK OTHER				678,941			
FUNDS 2 - 674				1,020,491			
PROP APPRAISER				959	49,729		28,927
ELECTIONS				2,020	2,441	65	6,691
JAIL							
SHERIFF				20,481	11,069	3,764	
CT SVCS-GEN FD				553	2,727	11,635	
GUAR AD LITEM				522		65	

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
PUB DEFENDER				1,440	2,035	96	
STATE ATTORNEY				4,957	2,808	3,976	
MED EXAMINER				12,213	2,385	4,734	
HUMAN SERVICES	51,279			68,086	13,006	12,741	19,783
STATE HEALTH	8,755			690	326	32	
INT SVS FISCAL				5,613		3,234	6,191
COUNTY LANDS				5,959	182,274	4,330	4,976
EMER MGMT OPS				16,535	7,041	24,507	2,876
EMER OPS PLAN					1,790		
EMER RESPONSE				90,430	21,975	33,422	140,877
EMER DISPATCH				22,773	41	597	14,526
PS LOGISTICS				17,253		4,957	4,219
PS INFO RESOUR				15,953		1,466	1,790
PKS/REC GEN'L	4,582			168,984	47,524	51,340	61,449
ECONOMIC DEVT	15,560			8,533	8,953	1,663	10,004
ANIMAL CONTROL				75,204	54,352	28,385	28,310
SMART GROWTH	11,422			1,592	6,023	65	516
NAT RES MGMT				36,470	141,457	14,510	21,024
CONST & DESIGN				4,493	17,011	5,696	4,417
FIRE IMPACT FE				31,882	3,988		
MSTU SPEC DIST				112,987		1,899	1,052
MSBU SPEC DIST				51,860		241	
MSTBU OPER				6,404			
ADM OFF OF CTS				48,337			
FUND 106 OTHER				14,648			
COMM RED AGEN					9,523		
HICKEY CREEK				3,483			383
FUND 138				34,054	9,849	354	919
FUND 139 OTHER				14,433			766
CANAL MAINT				16,845	41	1,208	12,119
SUR WTR MGMT				8,656	1,587	243	5,110
LIBRARIES				337,727	13,348	47,895	124,956
E911 IMPLEMENT				13,696	367	1,337	2,661
HEARING EXAMIN	9,439			4,679	71,584	1,403	1,914
PKS & REC 155	4,582			179,091	47,524	51,340	68,553
COMM DEVT ADM				17,735	229,441	6,848	7,522
PLANNING 155				7,578	117,366	1,287	4,440
DEVT REVIEW				33,228	104,831	1,175	8,358
REZONE & DRI'S				28,439	146,503	419	6,248
ENV SCIENCES				15,508	31,254	1,368	7,466
PERMIT ISSUANC				40,070	2,238	354	10,080
BUILDING INSP				88,696	8,017	2,946	22,302
CODE ENFORCE				59,550	134,580	4,033	14,978
PLANS REVIEW				25,081	3,825	96	6,313
ADM FEE COLLEC				3,107	529		766
ZONING REVIEW				8,072	238,109	65	1,990
VCB				53,372	23,237	11,773	16,093
SPORTS AUTHOR	274			6,581	3,296	2,886	1,149

Detail of Allocated Costs

Departments	CLK INT AUDIT	CLERK INFO SYS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE
TRANS ADMIN	15,047			8,387	87,821	24,991	3,636
LANDSCAPE				12,810	8,790	3,607	8,856
ROADWAY/PIPE				77,592	1,139	7,379	53,590
BRIDGE OPS	752			12,144	977	1,966	8,386
TRAF OPS/SIGNA	21,049			22,817	5,249	7,940	14,328
TRAF SIGN/MARK	21,049			27,204	4,924	7,409	17,089
TRAFFIC ENGIN				14,903	4,680	6,187	9,373
ENGINEER/PLAN				4,383	104,506	1,626	4,032
ENG/CONSTR				9,192	18,068	1,543	8,477
ENG/DESIGN				6,135	3,622	371	5,651
GIS				2,360			1,914
HAZ MAT FD 182				7,990		854	1,809
SCHOOL IMP FEE				16,091	20,225		
COM PRK IMP FE				29,137	2,076		
REG PRK IMP FE				8,791	488		
ROADS IMP FEE				32,708	36,626		
EMS IMPACT FEE				6,586	1,099		
FUNDS 201-299				6,018			
CONSER PKS/REC				2,280			3,828
CONSER CTY LAN				228			383
FUNDS 301-399				64,581		15,669	
SOLID WASTE				195,685	49,404	23,340	31,365
AIRPORT & PORT				348,061			72,808
TOLL FACILITY	26,811			153,615	1,628	9,928	52,683
TRANSIT	6,190			195,317	17,377	21,327	110,121
UTILITIES				447,340	123,063	155,000	129,481
TELEPHONES							
DATA PROCESS	4,514			17,534	4,069	27,472	383
GOVT COMMUNICA				12,233		450	1,475
DENTAL				11,008	5,652		210
GROUP MEDICAL				11,434	68,342	243	2,546
GEN LIABILITY				9,978	57,859	404	229,566
FLEET MGMT	29,752			96,310	692	33,993	14,878
FLEET REPLACE				17,976			
FMB - IMP FEE				5,657			
BONITA IMP FEE				9,381			
BON ROAD IMP F				838			
LAW ENF TRUST				5,834			
FD 190 ANIM TR				7,630			
3S DISPOSAL							
FD 632 MOSQ CO				4,184			
FUND 661 BONDS				616			
FD 951 LT DEBT				169			
VIDEO/CABLE TV							
FIXED ASSETS				14,247			
CONTRACTS CHG	233,585				401,420		
GENERAL GOVT							
ALL OTHERS				102,915	146,019		

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

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	CONTRACTS ADM	Tot. Allocated
BLDG USE ALLO						
EQUIP USE ALLO						
CLERK MINUTES	17,671			20,894		
PUB RESOURCES	35,551	9,305	23,900		1,666	
NON-DEPART'L						
BUDGET SVCS	13,832	7,535	39,128		3,332	
PUB WKS ADMIN	331	5,705	9,881			
CLK INT AUDIT				26,864		
CLERK INFO SYS	91,983			152,229		
CLERK HUM RES				17,909		
CLERK FINANCE	68,295			137,305		
CTY ATTORNEY	103,179	20,135	134,900		1,666	
PURCHASING	75	6,102	9,219			
HUMAN RESOURCE	46,649	9,030	5,592		13,329	
MAINT/REP SVCS	-13,546,896	84,201	52,139		8,330	
COUNTY MANAGER	108,712	-1,762,882	17,186		1,666	
COMMISSIONERS	176,802		-2,587,862			
CLERK ADMIN	101,416		57,035	-1,252,864		
CONTRACTS ADM		3,774	2,469		-675,521	
CDBG		4,403	2,880			26,930
EQUAL EMP OPP	3,078	3,265	2,135			26,378
VETERAN'S SVCS		2,516	1,645			15,635
TAX COLLECTOR	42,752					96,731
CLK MICROG				12,824		26,942
CLK CIVIL CRT				201,974		426,609
CLK PROBATE				25,647		54,857
CLK RECORDING	104,788			121,826		1,755,366
CLK DEL TAX				25,647		51,018
CLK FELONY				73,736		148,265
CLK JURY				6,412		35,942
CLK JUVENILE				41,677		81,670
CLK CIVIL TRAF				51,295		128,905
CLK CRIM TRAF				153,885		337,190
CLK CAPE CORAL				19,235		37,566
CLK SUP DEPOSI				19,235		41,942
CLK APPEALS				6,412		12,272
CLK COURT OPNS				41,677		80,128
CRIM ADM SVCS				32,060		60,762
CTS CUST SVC				64,121		121,375
COURT DEPT						5,670,612
CLERK OTHER						678,941
FUNDS 2 - 674	77,585					1,589,512
PROP APPRAISER	19,987					114,063
ELECTIONS	21,772					42,833
JAIL						574,772
SHERIFF	1,334,675		9,005			1,435,563
CT SVCS-GEN FD						45,563
GUAR AD LITEM						802

Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	CONTRACTS ADM	Tot. Allocated
PUB DEFENDER	6,470					98,694
STATE ATTORNEY	14,084					102,309
MED EXAMINER	58,530				1,694	90,135
HUMAN SERVICES	59,794	28,934	57,948		13,550	393,503
STATE HEALTH	26,926					40,118
INT SVS FISCAL		8,806	5,759			86,183
COUNTY LANDS	39	8,177	148,435		3,387	513,959
EMER MGMT OPS	21,573	4,246	3,778		3,387	108,422
EMER OPS PLAN						1,939
EMER RESPONSE	17,156	208,011	200,093		3,387	746,832
EMER DISPATCH	17,156	21,449	14,030		3,387	105,780
PS LOGISTICS	17,156	6,228	4,073		1,694	66,736
PS INFO RESOUR	17,156	2,642	1,728		1,694	53,430
PKS/REC GEN'L	660,656	78,764	80,034		8,468	1,219,971
ECONOMIC DEVT	59	10,064	11,586			76,124
ANIMAL CONTROL	27,485	28,934	22,928		1,694	324,062
SMART GROWTH		849	555		3,387	26,464
NAT RES MGMT	19,717	26,827	85,588		3,387	388,027
CONST & DESIGN	512	7,234	60,765			295,627
FIRE IMPACT FE		2,948	4,409			106,500
MSTU SPEC DIST		1,730	1,131			165,491
MSBU SPEC DIST						97,670
MSTBU OPER						8,068
ADM OFF OF CTS						59,565
FUND 106 OTHER						17,949
COMM RED AGEN						9,523
HICKEY CREEK		629	412			6,099
FUND 138		1,509	988			56,743
FUND 139 OTHER		1,258	823			23,443
CANAL MAINT		16,354	26,997			83,000
SUR WTR MGMT	4,874	8,398	5,493			41,013
LIBRARIES	277,189	177,379	130,028		1,694	1,216,803
E911 IMPLEMENT		3,931	3,572			35,935
HEARING EXAMIN	146	3,145	2,057		1,694	102,369
PKS & REC 155	660,656	90,438	87,671		8,468	1,247,692
COMM DEVT ADM		12,360	16,689			294,871
PLANNING 155		7,297	13,378			168,848
DEVT REVIEW	873	13,460	17,409			192,428
REZONE & DRI'S	873	10,064	15,188			222,390
ENV SCIENCES	873	10,064	15,188			87,813
PERMIT ISSUANC	873	16,228	19,220			141,306
BUILDING INSP	873	35,916	32,096			277,889
CODE ENFORCE	873	24,122	24,382			275,536
PLANS REVIEW	873	10,158	15,250			93,594
ADM FEE COLLEC		1,258	823			6,886
ZONING REVIEW	873	3,271	10,745			279,766
VCB		15,096	17,879		16,938	181,707
SPORTS AUTHOR		1,887	1,234		1,694	35,297

Detail of Allocated Costs

Departments	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	CONTRACTS ADM	Tot. Allocated
TRANS ADMIN		5,975	20,197		3,387	222,604
LANDSCAPE		11,951	24,106			78,290
ROADWAY/PIPE	25,328	72,335	63,602			323,012
BRIDGE OPS	5,161	11,322	23,706			72,511
TRAF OPS/SIGNA		16,354	26,997		1,694	128,791
TRAF SIGN/MARK		19,499	12,754		1,694	118,261
TRAFFIC ENGIN	28,807	10,693	23,294			110,043
ENGINEER/PLAN	983	6,290	4,114			131,874
ENG/CONSTR	983	13,209	8,640			71,832
ENG/DESIGN	983	8,806	5,759			41,417
GIS		3,145	2,057			10,009
HAZ MAT FD 182		2,673	1,749			23,370
SCHOOL IMP FEE		2,948	4,409			103,104
COM PRK IMP FE		2,948	4,409			118,597
REG PRK IMP FE		2,948	4,409			78,689
ROADS IMP FEE		2,948	4,409			157,190
EMS IMPACT FEE		2,945	4,403			74,432
FUNDS 201-299						120,924
CONSER PKS/REC		6,290	4,114			16,936
CONSER CTY LAN		629	412			1,828
FUNDS 301-399						188,153
SOLID WASTE		44,659	61,229		16,938	502,359
AIRPORT & PORT			155,226			610,079
TOLL FACILITY	57,062	71,707	46,901		3,387	475,643
TRANSIT	58,455	161,654	136,752		16,938	790,793
UTILITIES	1,258	183,039	388,883		5,081	1,630,398
TELEPHONES						10,988
DATA PROCESS	6,617	629	6,415		1,694	82,752
GOVT COMMUNICA	6,813	2,422	1,584			33,203
DENTAL	1,708	346	226			23,475
GROUP MEDICAL	1,708	4,183	2,735			110,785
GEN LIABILITY	1,708	3,541	2,316		8,472	346,137
FLEET MGMT	19,015	20,758	13,575			261,027
FLEET REPLACE			1,004			20,959
FMB - IMP FEE						7,548
BONITA IMP FEE						11,822
BON ROAD IMP F						937
LAW ENF TRUST						7,739
FD 190 ANIM TR						8,663
3S DISPOSAL						1,593
FD 632 MOSQ CO						5,638
FUND 661 BONDS						666
FD 951 LT DEBT						228
VIDEO/CABLE TV						184,269
FIXED ASSETS						19,231
CONTRACTS CHG	9,003,437				506,643	10,145,085
GENERAL GOVT						2,861,500
ALL OTHERS	43,419					305,222

Detail of Allocated Costs

	MAINT/REP SVCS	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	CONTRACTS ADM	Tot. Allocated
Departments						
Reimbursement						601,127
Total	0	0	0	0	0	45,245,386

LEE COUNTY, FLORIDA - FULL 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
MAIL	NUMBER OF DEPARTMENTS USING SERVICE
WEB DESIGN/GRAPHICS	NUMBER OF FTE'S PER DEPARTMENT EXCL AIRPORT
DUPLICATING SERVICES	DUPLICATE BILLING CHARGES PER DEPARTMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
VIDEO/CABLE TV	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
OTHER CHARGES	DIRECT ASSIGNMENT
UNEMPLOYMENT CLAIMS	UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT
COST/IMPACT FEE PLAN	DIRECT ASSIGNMENT
CONS/FIN SVS IMP FEE	NUMBER OF IMPACT FEE AREAS
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
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

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/08
 Summary of Allocation Basis

Department -----	Basis of Allocation -----
CLERK HUM RES	
DEPARTMENTAL ADMIN	NUMBER OF EMPLOYEES PER DEPARTMENT
CLERK FINANCE	
GENERAL ACCOUNTING	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT
REVENUE	REVENUE & RECEIPT TRANSACTIONS BY DEPARTMENT
PAYROLL	FULL TIME EMPLOYEES PER DEPARTMENT
CTY ATTORNEY	
LEGAL COUNSEL	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
COUNTY MANAGER	
DEPARTMENTAL COORD	NUMBER OF EMPLOYEES PER DEPARTMENT EXCL PORT
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
COMMISSIONERS	
COUNTY COORDINATION	NUMBER OF FULL TIME EMPLOYEES PER DEPARTMENT
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
IMPACT FEE SUPPORT	NUMBER OF IMPACT FEE AREAS SUPPORTED
CLERK ADMIN	
DEPARTMENTAL COORD	NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

LEE COUNTY, FLORIDA - FULL COST PLAN - FYE 9/30/08
Summary of Allocation Basis

Summary Page: 29

Department

Basis of Allocation

CONTRACTS ADM

CONTRACT SUPPORT
CIP PROJECTS

PERCENTAGE OF SUPPORT BY DEPARTMENT
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
Total:	103,585.00	100.000	140,323		140,323		140,323
	=====	=====	=====	=====	=====	=====	=====

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:	3,610,056			3,610,056
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	3,610,056	0		3,610,056
	=====	=====		=====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	3,610,056		3,610,056
Departmental			
Expenditures:	3,610,056		3,610,056
Functional Cost:	3,610,056		3,610,056
1st Allocation:	3,610,056		3,610,056
	-----		-----
2nd Allocation:	0		

Total Allocated:	3,610,056		3,610,056
	=====		=====

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	0.022	810		810		810
PUB RESOURCES	84,025.00	2.328	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	74.254	2,680,626		2,680,626		2,680,626
CLERK FINANCE	14,616.00	0.405	14,616		14,616		14,616
CTY ATTORNEY	12,628.00	0.350	12,628		12,628		12,628
PURCHASING	2,085.00	0.058	2,085		2,085		2,085
HUMAN RESOURCE	16,327.00	0.452	16,327		16,327		16,327
MAINT/REP SVCS	781,397.00	21.645	781,397		781,397		781,397
COUNTY MANAGER	6,534.00	0.181	6,534		6,534		6,534
COMMISSIONERS	7,632.00	0.211	7,632		7,632		7,632
CLERK ADMIN	143.00	0.004	143		143		143
Total:	3,610,056.00	100.000	3,610,056		3,610,056		3,610,056
	=====	=====	=====	=====	=====	=====	=====

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
COUNTY MANAGER	6,534	6,534
COMMISSIONERS	7,632	7,632
CLERK ADMIN	143	143

Reimbursement:

Total:	3,610,056	3,610,056
	=====	=====

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	
PUB RESOURCES		9	9	
CLERK HUM RES		17,195	17,195	
CLERK FINANCE		3,410	3,410	
MAINT/REP SVCS		17,671	17,671	
CLERK ADMIN		20,894	20,894	
Total Allocated Additions:	4,110	59,179	63,289	63,289
Total to be Allocated:	358,992	59,179		418,171
	=====	=====		=====

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
	-----		-----
Additions 2nd			
Others:	59,179	59,179	59,179
Reallocate Admin:		-59,179	
2nd Allocation:	59,179		59,179
	-----		-----
Total Allocated:	418,171		418,171
	=====		=====

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	59,179	418,171
Total:	100.00	100.000	358,992		358,992	59,179	418,171
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: CLERK'S OFFICE

CLERK MINUTES

Departmental Cost Allocation Summary

Departments	Total	BCC SUPPORT
COMMISSIONERS	418,171	418,171
Reimbursement:		
Total:	418,171	418,171
	=====	=====

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 mail room serves all County agencies. It is the responsibility of the mail room to receive, sort, deliver and pick up mail. A postage meter stamps all out-going mail. Costs associated with this function have been allocated based on the number of departments using this service. Expenditures have been adjusted to a zero balance and only incoming overhead costs have been allocated. 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:				
ADVERTISING	-147,768			
INT/EXT PRINT/XEROX	44,298			
COUNTY FUNCTION	-47,627			
INTERNAL GRAPHICS	3,313			
Total Deductions:	-147,784			-147,784
Allocated Additions:				
BLDG USE ALLO	6,272		6,272	
EQUIP USE ALLO	84,025		84,025	
PUB RESOURCES		1,985	1,985	
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		39,090	39,090	
PURCHASING		5,752	5,752	
HUMAN RESOURCE		7,896	7,896	
MAINT/REP SVCS		35,551	35,551	
COUNTY MANAGER		9,305	9,305	
COMMISSIONERS		23,900	23,900	
CONTRACTS ADM		1,666	1,666	
Total Allocated Additions:	90,297	183,700	273,997	273,997
Total to be Allocated:	1,360,458	183,700		1,544,158
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	MAIL	WEB DESIGN/GRAPHICS
Expenses:					
SALARIES & WAGES	745,644		59,652	67,108	37,282
FRINGE BENEFITS	299,024		23,923	26,912	14,951
DATA PROCESS/NETWORK	106,243		8,499	9,562	5,312
CONTRACTED SERVICES	2,985		239	269	149
TRAVEL	269		23	24	13
MOTOR POOL/VEH MAINT	8,635		691	777	432
TELEPHONE	20,080		1,606	1,807	1,004
POSTAGE AND FREIGHT	403,516			403,516	
PRINTING SUPPLIES	12,516				
SUPPLIES	9,561		765	860	478
MINOR PURCHASES	1,502		121	135	75
EQUIPMENT RENTAL	14,344		1,148	1,291	717
EQUIP MAINTENANCE	22,430		1,793	2,019	1,122
REFERENCE MATERIALS	1,942		155	175	97
ADVERTISING	147,768	147,768			
SELF INSURANCE/BONDS	10,827		867	974	541
INTERNAL POSTAGE	-409,776			-409,776	
INT/EXT PRINT/XEROX	-44,298	-44,298			
OTHER REVENUES	-6,060		-485	-545	-303
COUNTY FUNCTION	47,627	47,627			
PRINTING	15,088		1,207	1,358	754
VIDEO REVENUE	-114				
OTHER CHARGES	772		62	69	39
INTERNAL GRAPHICS	-3,313	-3,313			
INTERNAL REPAIR	2,636		211	237	132
WORKERS' COMP ICS	8,097		647	729	405
Departmental Expenditures:	1,417,945	147,784	101,124	107,501	63,200
Deductions:	-147,784	-147,784			
Functional Cost:	1,270,161		101,124	107,501	63,200
Additions 1st					
Others:	90,297	90,297	7,189	7,642	4,493
Reallocate Admin:		-90,297			
1st Allocation:	1,360,458		108,313	115,143	67,693
	-----		-----	-----	-----
Additions 2nd					
Others:	183,700	183,700	14,626	15,540	9,140
Reallocate Admin:		-183,700			
2nd Allocation:	183,700		14,626	15,540	9,140
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Total Allocated:	1,544,158		122,939	130,683	76,833
	=====		=====	=====	=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	DUPLICATING SERVICES	GENERAL GOVERNMENT	VIDEO/CABLE TV
Expenses:			
SALARIES & WAGES	44,739	447,386	89,477
FRINGE BENEFITS	17,941	179,414	35,883
DATA PROCESS/NETWORK	6,375	63,746	12,749
CONTRACTED SERVICES	179	1,791	358
TRAVEL	16	161	32
MOTOR POOL/VEH MAINT	518	5,181	1,036
TELEPHONE	1,205	12,048	2,410
POSTAGE AND FREIGHT			
PRINTING SUPPLIES	12,516		
SUPPLIES	574	5,737	1,147
MINOR PURCHASES	90	901	180
EQUIPMENT RENTAL	861	8,606	1,721
EQUIP MAINTENANCE	1,346	13,458	2,692
REFERENCE MATERIALS	117	1,165	233
ADVERTISING			
SELF INSURANCE/BONDS	650	6,496	1,299
INTERNAL POSTAGE			
INT/EXT PRINT/XEROX	-75,335		
OTHER REVENUES	-364	-3,636	-727
COUNTY FUNCTION			
PRINTING	905	9,053	1,811
VIDEO REVENUE			-114
OTHER CHARGES	46	463	93
INTERNAL GRAPHICS			
INTERNAL REPAIR	158	1,582	316
WORKERS' COMP IGS	486	4,858	972
Departmental			
Expenditures:	13,023	758,410	151,568
Functional Cost:	13,023	758,410	151,568
Additions 1st			
Others:	6,281	53,916	10,776
1st Allocation:	19,304	812,326	162,344
	-----	-----	-----
Additions 2nd			
Others:	12,782	109,687	21,925
2nd Allocation:	12,782	109,687	21,925
	-----	-----	-----
Total Allocated:	32,086	922,013	184,269
	=====	=====	=====

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	1,607		1,607		1,607
BUDGET SVCS	38.00	2.819	3,053		3,053	418	3,471
PUB WKS ADMIN	7.00	0.519	562		562	77	639
CTY ATTORNEY	135.00	10.015	10,847		10,847	1,487	12,334
PURCHASING	6.00	0.445	482		482	66	548
COUNTY MANAGER	15.00	1.113	1,205		1,205	165	1,370
COMMISSIONERS	59.00	4.377	4,741		4,741	650	5,391
CLERK ADMIN	57.00	4.228	4,580		4,580	628	5,208
SHERIFF	9.00	0.668	723		723	99	822
HUMAN SERVICES	39.00	2.893	3,134		3,134	430	3,564
COUNTY LANDS	143.00	10.608	11,490		11,490	1,575	13,065
EMER MGMT OPS	1.00	0.074	80		80	11	91
EMER RESPONSE	64.00	4.748	5,142		5,142	705	5,847
PKS/REC GEN'L	28.50	2.114	2,290		2,290	314	2,604
ECONOMIC DEVT	5.00	0.371	402		402	55	457
ANIMAL CONTROL	4.00	0.297	321		321	44	365
NAT RES MGMT	68.00	5.045	5,464		5,464	749	6,213
CONST & DESIGN	56.00	4.154	4,500		4,500	617	5,117
CANAL MAINT	16.29	1.208	1,309		1,309	179	1,488
LIBRARIES	14.00	1.039	1,125		1,125	154	1,279
E911 IMPLEMENT	1.00	0.074	80		80	11	91
PKS & REC 155	28.50	2.114	2,290		2,290	314	2,604
COMM DEVT ADM	8.60	0.638	691		691	95	786
PLANNING 155	8.60	0.638	691		691	95	786
DEVT REVIEW	8.60	0.638	691		691	95	786
REZONE & DRI'S	8.60	0.638	691		691	95	786
ENV SCIENCES	8.60	0.638	691		691	95	786
PERMIT ISSUANC	8.60	0.638	691		691	95	786
BUILDING INSP	8.60	0.638	691		691	95	786
CODE ENFORCE	8.60	0.638	691		691	95	786
PLANS REVIEW	8.60	0.638	691		691	95	786
ZONING REVIEW	8.60	0.638	691		691	95	786
VCB	8.00	0.593	643		643	88	731
TRANS ADMIN	16.28	1.208	1,308		1,308	179	1,487
LANDSCAPE	16.28	1.208	1,308		1,308	179	1,487
ROADWAY/PIPE	16.28	1.208	1,308		1,308	179	1,487
BRIDGE OPS	16.29	1.208	1,309		1,309	179	1,488
TRAF OPS/SIGNA	16.29	1.208	1,309		1,309	179	1,488
TRAFFIC ENGIN	16.29	1.208	1,309		1,309	179	1,488
SOLID WASTE	32.00	2.374	2,571		2,571	352	2,923
AIRPORT & PORT	3.00	0.223	241		241	33	274
TRANSIT	31.00	2.300	2,491		2,491	341	2,832
UTILITIES	269.00	19.955	21,614		21,614	2,963	24,577
DATA PROCESS	6.00	0.445	482		482	66	548
FLEET REPLACE	1.00	0.074	83		83	11	94
Total:	1,348.00	100.000	108,313		108,313	14,626	122,939
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	1.00	0.885	1,019	-1,010	9		9
PUB RESOURCES	1.00	0.885	1,019	-1,010	9		9
BUDGET SVCS	1.00	0.885	1,019	-1,010	9	140	149
PUB WKS ADMIN	1.00	0.885	1,019	-1,010	9	140	149
CLK INT AUDIT	1.00	0.885	1,019	-1,010	9	140	149
CLERK INFO SYS	1.00	0.885	1,019	-1,010	9	140	149
CLERK HUM RES	1.00	0.885	1,019	-1,010	9	140	149
CLERK FINANCE	1.00	0.885	1,019	-1,010	9	140	149
CTY ATTORNEY	1.00	0.885	1,019	-1,010	9	140	149
PURCHASING	1.00	0.885	1,019	-1,010	9	140	149
HUMAN RESOURCE	1.00	0.885	1,019	-1,010	9	140	149
MAINT/REP SVCS	1.00	0.885	1,019	-1,010	9	140	149
COUNTY MANAGER	1.00	0.885	1,019	-1,010	9	140	149
COMMISSIONERS	1.00	0.885	1,019	-1,010	9	140	149
CLERK ADMIN	1.00	0.885	1,019	-1,010	9	140	149
CONTRACTS ADM	1.00	0.885	1,019	-1,010	9	140	149
CDBG	1.00	0.885	1,019	-1,010	9	140	149
EQUAL EMP OPP	1.00	0.885	1,019	-1,010	9	140	149
VETERAN'S SVCS	1.00	0.885	1,019	-1,010	9	140	149
TAX COLLECTOR	1.00	0.885	1,019	-1,010	9	140	149
CLK MICROG	1.00	0.885	1,019	-1,010	9	140	149
CLK CIVIL CRT	1.00	0.885	1,019	-1,010	9	140	149
CLK PROBATE	1.00	0.885	1,019	-1,010	9	140	149
CLK RECORDING	1.00	0.885	1,019	-1,010	9	140	149
CLK DEL TAX	1.00	0.885	1,019	-1,010	9	140	149
CLK FELONY	1.00	0.885	1,019	-1,010	9	140	149
CLK JURY	1.00	0.885	1,019	-1,010	9	140	149
CLK JUVENILE	1.00	0.885	1,019	-1,010	9	140	149
CLK CIVIL TRAF	1.00	0.885	1,019	-1,010	9	140	149
CLK CRIM TRAF	1.00	0.885	1,019	-1,010	9	140	149
CLK CAPE CORAL	1.00	0.885	1,019	-1,010	9	140	149
CLK SUP DEPOSI	1.00	0.885	1,019	-1,010	9	140	149
CLK APPEALS	1.00	0.885	1,019	-1,010	9	140	149
CLK COURT OPNS	1.00	0.885	1,019	-1,010	9	140	149
CRIM ADM SVCS	1.00	0.885	1,019	-1,010	9	140	149
CTS CUST SVC	1.00	0.885	1,019	-1,010	9	140	149
COURT DEPT	1.00	0.885	1,019	-1,010	9	140	149
FUNDS 2 - 674	1.00	0.885	1,019	-1,010	9	140	149
PROP APPRAISER	1.00	0.885	1,019	-1,010	9	140	149
ELECTIONS	1.00	0.885	1,019	-1,010	9	140	149
JAIL	1.00	0.885	1,019	-1,010	9	140	149
SHERIFF	1.00	0.885	1,019	-1,010	9	140	149
CT SVCS-GEN FD	1.00	0.885	1,019	-1,010	9	140	149
GUAR AD LITEM	1.00	0.885	1,019	-1,010	9	140	149
PUB DEFENDER	1.00	0.885	1,019	-1,010	9	140	149
STATE ATTORNEY	1.00	0.885	1,019	-1,010	9	140	149

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
MED EXAMINER	1.00	0.885	1,019	-1,010	9	140	149
HUMAN SERVICES	1.00	0.885	1,019	-1,010	9	140	149
STATE HEALTH	1.00	0.885	1,019	-1,010	9	140	149
INT SVS FISCAL	1.00	0.885	1,019	-1,010	9	140	149
COUNTY LANDS	1.00	0.885	1,019	-1,010	9	140	149
EMER MGMT OPS	1.00	0.885	1,019	-1,010	9	140	149
EMER OPS PLAN	1.00	0.885	1,019	-1,010	9	140	149
EMER RESPONSE	1.00	0.885	1,019	-1,010	9	140	149
EMER DISPATCH	1.00	0.885	1,019	-1,010	9	140	149
PS LOGISTICS	1.00	0.885	1,019	-1,010	9	140	149
PS INFO RESOUR	1.00	0.885	1,019	-1,010	9	140	149
PKS/REC GEN'L	1.00	0.885	1,019	-1,010	9	140	149
ECONOMIC DEVT	1.00	0.885	1,019	-1,010	9	140	149
ANIMAL CONTROL	1.00	0.885	1,019	-1,010	9	140	149
SMART GROWTH	1.00	0.885	1,019	-1,010	9	140	149
NAT RES MGMT	1.00	0.885	1,019	-1,010	9	140	149
CONST & DESIGN	1.00	0.885	1,019	-1,010	9	140	149
MSTU SPEC DIST	1.00	0.885	1,019	-1,010	9	140	149
MSBU SPEC DIST	1.00	0.885	1,019	-1,010	9	140	149
ADM OFF OF CTS	1.00	0.885	1,019	-1,010	9	140	149
HICKEY CREEK	1.00	0.885	1,019	-1,010	9	140	149
FUND 138	1.00	0.885	1,019	-1,010	9	140	149
FUND 139 OTHER	1.00	0.885	1,019	-1,010	9	140	149
CANAL MAINT	1.00	0.885	1,019	-1,010	9	140	149
SUR WTR MGMT	1.00	0.885	1,019	-1,010	9	140	149
LIBRARIES	1.00	0.885	1,019	-1,010	9	140	149
E911 IMPLEMENT	1.00	0.885	1,019	-1,010	9	140	149
HEARING EXAMIN	1.00	0.885	1,019	-1,010	9	140	149
PKS & REC 155	1.00	0.885	1,019	-1,010	9	140	149
COMM DEVT ADM	1.00	0.885	1,019	-1,010	9	140	149
PLANNING 155	1.00	0.885	1,019	-1,010	9	140	149
DEVT REVIEW	1.00	0.885	1,019	-1,010	9	140	149
REZONE & DRI'S	1.00	0.885	1,019	-1,010	9	140	149
ENV SCIENCES	1.00	0.885	1,019	-1,010	9	140	149
PERMIT ISSUANC	1.00	0.885	1,019	-1,010	9	140	149
BUILDING INSP	1.00	0.885	1,019	-1,010	9	140	149
CODE ENFORCE	1.00	0.885	1,019	-1,010	9	140	149
PLANS REVIEW	1.00	0.885	1,019	-1,010	9	140	149
ADM FEE COLLEC	1.00	0.885	1,019	-1,010	9	140	149
ZONING REVIEW	1.00	0.885	1,019	-1,010	9	140	149
VCB	1.00	0.885	1,019	-1,010	9	140	149
SPORTS AUTHOR	1.00	0.885	1,019	-1,010	9	140	149
TRANS ADMIN	1.00	0.885	1,019	-1,010	9	140	149
LANDSCAPE	1.00	0.885	1,019	-1,010	9	140	149
ROADWAY/PIPE	1.00	0.885	1,019	-1,010	9	140	149
BRIDGE OPS	1.00	0.885	1,019	-1,010	9	140	149

PUB RESOURCES
Detail Allocation of
MAIL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRAF OPS/SIGNA	1.00	0.885	1,019	-1,010	9	140	149
TRAF SIGN/MARK	1.00	0.885	1,019	-1,010	9	140	149
TRAFFIC ENGIN	1.00	0.885	1,019	-1,010	9	140	149
ENGINEER/PLAN	1.00	0.885	1,019	-1,010	9	140	149
ENG/CONSTR	1.00	0.885	1,019	-1,010	9	140	149
ENG/DESIGN	1.00	0.885	1,019	-1,010	9	140	149
GIS	1.00	0.885	1,019	-1,010	9	140	149
HAZ MAT FD 182	1.00	0.885	1,019	-1,010	9	140	149
CONSER PKS/REC	1.00	0.885	1,019	-1,010	9	140	149
CONSER CTY LAN	1.00	0.885	1,019	-1,010	9	140	149
SOLID WASTE	1.00	0.885	1,019	-1,010	9	140	149
AIRPORT & PORT	1.00	0.885	1,019	-1,010	9	140	149
TOLL FACILITY	1.00	0.885	1,019	-1,010	9	140	149
TRANSIT	1.00	0.885	1,019	-1,010	9	140	149
UTILITIES	1.00	0.885	1,019	-1,010	9	140	149
DATA PROCESS	1.00	0.885	1,019	-1,010	9	140	149
GOVT COMMUNICA	1.00	0.885	1,019	-1,010	9	140	149
DENTAL	1.00	0.885	1,019	-1,010	9	140	149
GROUP MEDICAL	1.00	0.885	1,019	-1,010	9	140	149
GEN LIABILITY	1.00	0.885	1,019	-1,010	9	140	149
FLEET MGMT	1.00	0.885	1,015	-1,013	2	140	142
Sub-total:	113.00	100.000	115,143	-114,133	1,010	15,540	16,550

Reimbursement:				114,133	114,133		114,133
Total:	113.00	100.000	115,143		115,143	15,540	130,683
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Allocation Basis: NUMBER OF DEPARTMENTS USING SERVICE

Source: BUDGET DOCUMENT

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	369		369		369
BUDGET SVCS	12.35	0.441	298		298	41	339
PUB WKS ADMIN	9.35	0.334	226		226	31	257
CTY ATTORNEY	33.00	1.178	798		798	108	906
PURCHASING	10.00	0.357	242		242	33	275
HUMAN RESOURCE	14.80	0.528	358	-198	160	49	209
MAINT/REP SVCS	138.00	4.927	3,335		3,335	453	3,788
COUNTY MANAGER	9.48	0.338	229		229	31	260
COMMISSIONERS	10.00	0.357	242	-129	113	33	146
CONTRACTS ADM	6.00	0.214	145		145	20	165
CDBG	7.00	0.250	169		169	23	192
EQUAL EMP OPP	5.19	0.185	125		125	17	142
VETERAN'S SVCS	4.00	0.143	97		97	13	110
HUMAN SERVICES	46.00	1.642	1,112	-231	881	151	1,032
INT SVS FISCAL	14.00	0.500	338		338	46	384
COUNTY LANDS	13.00	0.464	314		314	43	357
EMER MGMT OPS	6.75	0.241	163		163	22	185
EMER RESPONSE	330.70	11.807	7,992	-347	7,645	1,085	8,730
EMER DISPATCH	34.10	1.217	824		824	112	936
PS LOGISTICS	9.90	0.353	239		239	32	271
PS INFO RESOUR	4.20	0.150	102		102	14	116
PKS/REC GEN'L	125.22	4.471	3,026	-789	2,237	411	2,648
ECONOMIC DEVT	16.00	0.571	387		387	52	439
ANIMAL CONTROL	46.00	1.642	1,112		1,112	151	1,263
SMART GROWTH	1.35	0.048	33		33	4	37
NAT RES MGMT	42.65	1.523	1,031		1,031	140	1,171
CONST & DESIGN	11.50	0.411	278		278	38	316
MSTU SPEC DIST	2.75	0.098	66		66	9	75
HICKEY CREEK	1.00	0.036	24		24	3	27
FUND 138	2.40	0.086	58		58	8	66
FUND 139 OTHER	2.00	0.071	48		48	7	55
CANAL MAINT	26.00	0.928	628		628	85	713
SUR WTR MGMT	13.35	0.477	323		323	44	367
LIBRARIES	282.00	10.068	6,815	-50	6,765	925	7,690
E911 IMPLEMENT	6.25	0.223	151		151	21	172
HEARING EXAMIN	5.00	0.179	121		121	16	137
PKS & REC 155	143.78	5.133	3,475	-789	2,686	472	3,158
COMM DEVT ADM	19.65	0.702	475		475	64	539
PLANNING 155	11.60	0.414	280		280	38	318
DEVT REVIEW	21.40	0.764	517		517	70	587
REZONE & DRI'S	16.00	0.571	387		387	52	439
ENV SCIENCES	16.00	0.571	387		387	52	439
PERMIT ISSUANC	25.80	0.921	624		624	85	709
BUILDING INSP	57.10	2.039	1,380		1,380	187	1,567
CODE ENFORCE	38.35	1.369	927	-80	847	126	973
PLANS REVIEW	16.15	0.577	390		390	53	443

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	7	55
ZONING REVIEW	5.20	0.186	126		126	17	143
VCB	24.00	0.857	580		580	79	659
SPORTS AUTHOR	3.00	0.107	73		73	10	83
TRANS ADMIN	9.50	0.339	230		230	31	261
LANDSCAPE	19.00	0.678	459		459	62	521
ROADWAY/PIPE	115.00	4.106	2,779	-107	2,672	377	3,049
BRIDGE OPS	18.00	0.643	435		435	59	494
TRAF OPS/SIGNA	26.00	0.928	628		628	85	713
TRAF SIGN/MARK	31.00	1.107	749		749	102	851
TRAFFIC ENGIN	17.00	0.607	411		411	56	467
ENGINEER/PLAN	10.00	0.357	242		242	33	275
ENG/CONSTR	21.00	0.750	508	-80	428	69	497
ENG/DESIGN	14.00	0.500	338		338	46	384
GIS	5.00	0.179	121		121	16	137
HAZ MAT FD 182	4.25	0.152	103		103	14	117
CONSER PKS/REC	10.00	0.357	242		242	33	275
CONSER CTY LAN	1.00	0.036	24		24	3	27
SOLID WASTE	71.00	2.535	1,716	-198	1,518	233	1,751
TOLL FACILITY	114.00	4.070	2,755		2,755	374	3,129
TRANSIT	257.00	9.175	6,211		6,211	843	7,054
UTILITIES	291.00	10.389	7,033		7,033	955	7,988
DATA PROCESS	1.00	0.036	24		24	3	27
GOVT COMMUNICA	3.85	0.137	93		93	13	106
DENTAL	0.55	0.020	13		13	2	15
GROUP MEDICAL	6.65	0.237	161		161	22	183
GEN LIABILITY	5.63	0.201	136		136	18	154
FLEET MGMT	33.00	1.178	795		795	108	903
Sub-total:	2,801.00	100.000	67,693	-2,998	64,695	9,140	73,835

Reimbursement:				2,998	2,998		2,998
Total:	2,801.00	100.000	67,693		67,693	9,140	76,833
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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	1,470	-434	1,036	198	1,234
PUB WKS ADMIN	233.00	0.834	789	-233	556	107	663
CTY ATTORNEY	249.00	0.891	843	-249	594	114	708
PURCHASING	46.00	0.165	156	-46	110	21	131
HUMAN RESOURCE	4,620.00	16.532	15,646	-4,620	11,026	2,113	13,139
COUNTY MANAGER	23.00	0.082	78	-23	55	11	66
COMMISSIONERS	56.00	0.200	190	-56	134	26	160
CONTRACTS ADM	210.00	0.751	711	-210	501	96	597
VETERAN'S SVCS	12.00	0.043	41	-12	29	5	34
HUMAN SERVICES	2,956.00	10.578	10,010	-2,956	7,054	1,352	8,406
COUNTY LANDS	79.00	0.283	268	-79	189	36	225
EMER MGMT OPS	247.00	0.884	836	-247	589	113	702
EMER RESPONSE	2,116.00	7.572	7,166	-2,116	5,050	968	6,018
PKS/REC GEN'L	77.00	0.276	261	-77	184	35	219
ANIMAL CONTROL	22.00	0.079	75	-22	53	10	63
NAT RES MGMT	224.00	0.802	759	-224	535	102	637
LIBRARIES	11,328.00	40.535	38,362	-11,328	27,034	5,180	32,214
E911 IMPLEMENT	697.00	2.494	2,360	-697	1,663	319	1,982
PKS & REC 155	77.00	0.276	261	-77	184	35	219
PLANNING 155	175.00	0.626	593	-175	418	80	498
REZONE & DRI'S	106.00	0.379	359	-106	253	48	301
ENV SCIENCES	164.00	0.587	555	-164	391	75	466
BUILDING INSP	865.00	3.095	2,929	-865	2,064	396	2,460
CODE ENFORCE	159.00	0.569	538	-159	379	73	452
VCB	39.00	0.140	132	-39	93	18	111
SPORTS AUTHOR	1,534.00	5.489	5,195	-1,534	3,661	701	4,362
ROADWAY/PIPE	222.00	0.794	752	-222	530	102	632
TRAFFIC ENGIN	78.00	0.279	264	-78	186	36	222
SOLID WASTE	215.00	0.769	728	-215	513	98	611
TOLL FACILITY	43.00	0.154	146	-43	103	20	123
TRANSIT	45.00	0.161	152	-45	107	21	128
UTILITIES	220.00	0.787	745	-220	525	101	626
GEN LIABILITY	23.00	0.082	78	-23	55	11	66
FLEET MGMT	352.00	1.260	1,191	-352	839	161	1,000
Sub-total:	27,946.00	100.000	94,639	-27,946	66,693	12,782	79,475

Reimbursement:				27,946	27,946		27,946
Total:	27,946.00	100.000	94,639		94,639	12,782	107,421
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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	812,326		812,326	109,687	922,013
Total:	100.00	100.000	812,326		812,326	109,687	922,013
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

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	162,344		162,344	21,925	184,269
Total:	100.00	100.000	162,344		162,344	21,925	184,269
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
CLERK MINUTES	9		9		
PUB RESOURCES	1,985	1,607	9	369	
BUDGET SVCS	5,193	3,471	149	339	1,234
PUB WKS ADMIN	1,708	639	149	257	663
CLK INT AUDIT	149		149		
CLERK INFO SYS	149		149		
CLERK HUM RES	149		149		
CLERK FINANCE	149		149		
CTY ATTORNEY	14,097	12,334	149	906	708
PURCHASING	1,103	548	149	275	131
HUMAN RESOURCE	13,497		149	209	13,139
MAINT/REP SVCS	3,937		149	3,788	
COUNTY MANAGER	1,845	1,370	149	260	66
COMMISSIONERS	5,846	5,391	149	146	160
CLERK ADMIN	5,357	5,208	149		
CONTRACTS ADM	911		149	165	597
CDBG	341		149	192	
EQUAL EMP OPP	291		149	142	
VETERAN'S SVCS	293		149	110	34
TAX COLLECTOR	149		149		
CLK MICROG	149		149		
CLK CIVIL CRT	149		149		
CLK PROBATE	149		149		
CLK RECORDING	149		149		
CLK DEL TAX	149		149		
CLK FELONY	149		149		
CLK JURY	149		149		
CLK JUVENILE	149		149		
CLK CIVIL TRAF	149		149		
CLK CRIM TRAF	149		149		
CLK CAPE CORAL	149		149		
CLK SUP DEPOSI	149		149		
CLK APPEALS	149		149		
CLK COURT OPNS	149		149		
CRIM ADM SVCS	149		149		
CTS CUST SVC	149		149		
COURT DEPT	149		149		
FUNDS 2 - 674	149		149		
PROP APPRAISER	149		149		
ELECTIONS	149		149		
JAIL	149		149		
SHERIFF	971	822	149		
CT SVCS-GEN FD	149		149		
GUAR AD LITEM	149		149		
PUB DEFENDER	149		149		
STATE ATTORNEY	149		149		
MED EXAMINER	149		149		
HUMAN SERVICES	13,151	3,564	149	1,032	8,406

PUB RESOURCES
Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
STATE HEALTH	149		149		
INT SVS FISCAL	533		149	384	
COUNTY LANDS	13,796	13,065	149	357	225
EMER MGMT OPS	1,127	91	149	185	702
EMER OPS PLAN	149		149		
EMER RESPONSE	20,744	5,847	149	8,730	6,018
EMER DISPATCH	1,085		149	936	
PS LOGISTICS	420		149	271	
PS INFO RESOUR	265		149	116	
PKS/REC GEN'L	5,620	2,604	149	2,648	219
ECONOMIC DEVT	1,045	457	149	439	
ANIMAL CONTROL	1,840	365	149	1,263	63
SMART GROWTH	186		149	37	
NAT RES MGMT	8,170	6,213	149	1,171	637
CONST & DESIGN	5,582	5,117	149	316	
MSTU SPEC DIST	224		149	75	
MSBU SPEC DIST	149		149		
ADM OFF OF CTS	149		149		
HICKEY CREEK	176		149	27	
FUND 138	215		149	66	
FUND 139 OTHER	204		149	55	
CANAL MAINT	2,350	1,488	149	713	
SUR WTR MGMT	516		149	367	
LIBRARIES	41,332	1,279	149	7,690	32,214
E911 IMPLEMENT	2,394	91	149	172	1,982
HEARING EXAMIN	286		149	137	
PKS & REC 155	6,130	2,604	149	3,158	219
COMM DEVT ADM	1,474	786	149	539	
PLANNING 155	1,751	786	149	318	498
DEVT REVIEW	1,522	786	149	587	
REZONE & DRI'S	1,675	786	149	439	301
ENV SCIENCES	1,840	786	149	439	466
PERMIT ISSUANC	1,644	786	149	709	
BUILDING INSP	4,962	786	149	1,567	2,460
CODE ENFORCE	2,360	786	149	973	452
PLANS REVIEW	1,378	786	149	443	
ADM FEE COLLEC	204		149	55	
ZONING REVIEW	1,078	786	149	143	
VCB	1,650	731	149	659	111
SPORTS AUTHOR	4,594		149	83	4,362
TRANS ADMIN	1,897	1,487	149	261	
LANDSCAPE	2,157	1,487	149	521	
ROADWAY/PIPE	5,317	1,487	149	3,049	632
BRIDGE OPS	2,131	1,488	149	494	
TRAF OPS/SIGNA	2,350	1,488	149	713	
TRAF SIGN/MARK	1,000		149	851	
TRAFFIC ENGIN	2,326	1,488	149	467	222
ENGINEER/PLAN	424		149	275	

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	MAIL	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
ENG/CONSTR	646		149	497	
ENG/DESIGN	533		149	384	
GIS	286		149	137	
HAZ MAT FD 182	266		149	117	
CONSER PKS/REC	424		149	275	
CONSER CTY LAN	176		149	27	
SOLID WASTE	5,434	2,923	149	1,751	611
AIRPORT & PORT	423	274	149		
TOLL FACILITY	3,401		149	3,129	123
TRANSIT	10,163	2,832	149	7,054	128
UTILITIES	33,340	24,577	149	7,988	626
DATA PROCESS	724	548	149	27	
GOVT COMMUNICA	255		149	106	
DENTAL	164		149	15	
GROUP MEDICAL	332		149	183	
GEN LIABILITY	369		149	154	66
FLEET MGMT	2,045		142	903	1,000
FLEET REPLACE	94	94			
VIDEO/CABLE TV	184,269				
GENERAL GOVT	922,013				
Reimbursement:	145,077		114,133	2,998	27,946
Total:	1,544,158	122,939	130,683	76,833	107,421
	*****	*****	*****	*****	*****

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	GENERAL GOVERNMENT	VIDEO/CABLE TV
CLERK MINUTES		
PUB RESOURCES		
BUDGET SVCS		
PUB WKS ADMIN		
CLK INT AUDIT		
CLERK INFO SYS		
CLERK HUM RES		
CLERK FINANCE		
CTY ATTORNEY		
PURCHASING		
HUMAN RESOURCE		
MAINT/REP SVCS		
COUNTY MANAGER		
COMMISSIONERS		
CLERK ADMIN		
CONTRACTS ADM		
CDBG		
EQUAL EMP OPP		
VETERAN'S SVCS		
TAX COLLECTOR		
CLK MICROG		
CLK CIVIL CRT		
CLK PROBATE		
CLK RECORDING		
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		
FUNDS 2 - 674		
PROP APPRAISER		
ELECTIONS		
JAIL		
SHERIFF		
CT SVCS-GEN FD		
GUAR AD LITEM		
PUB DEFENDER		
STATE ATTORNEY		
MED EXAMINER		
HUMAN SERVICES		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	GENERAL GOVERNMENT	VIDEO/CABLE TV
STATE HEALTH		
INT SVS FISCAL		
COUNTY LANDS		
EMER MGMT OPS		
EMER OPS PLAN		
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		
MSBU SPEC DIST		
ADM OFF OF CTS		
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		
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		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	GENERAL GOVERNMENT	VIDEO/CABLE TV
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		184,269
GENERAL GOVT	922,013	
Reimbursement:		
Total:	922,013	184,269
	=====	=====

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, Dues and Memberships 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	OTHER CHARGES	UNEMPLOYMENT CLAIMS
Expenses:					
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				
Departmental					
Expenditures:	3,099,074		473,100	54,615	332,516
Functional Cost:	3,099,074		473,100	54,615	332,516
1st Allocation:	3,099,074		473,100	54,615	332,516

Additions 2nd					
Others:	49,037	49,037	7,492	864	5,261
Reallocate Admin:		-49,037			
2nd Allocation:	49,037		7,492	864	5,261

Total Allocated:	3,148,111		480,592	55,479	337,777
=====					

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

	COST/IMPACT FEE PLAN	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
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			1,909,286
Departmental			
Expenditures:	19,500	310,057	1,909,286
Functional Cost:	19,500	310,057	1,909,286
1st Allocation:	19,500	310,057	1,909,286
	-----	-----	-----
Additions 2nd			
Others:	311	4,908	30,201
2nd Allocation:	311	4,908	30,201
	-----	-----	-----
Total Allocated:	19,811	314,965	1,939,487
	=====	=====	=====

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
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
CONTRACTS ADM	566.00	0.087	412		412	7	419
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
Total:	650,521.00	100.000	473,100		473,100	7,492	480,592
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L
 Detail Allocation of
 OTHER CHARGES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	100.00	100.000	54,615		54,615	864	55,479
Total:	100.00	100.000	54,615		54,615	864	55,479
	=====	=====	=====	=====	=====	=====	=====

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
	*****	*****	*****	*****	*****	*****	*****

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
Total:	19,500.00	100.000	19,500		19,500	311	19,811
	=====	=====	=====	=====	=====	=====	=====

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	818	52,495
Total:	6.00	100.000	310,057		310,057	4,908	314,965
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF IMPACT FEE AREAS

Source: MANAGER - INTERNAL SERVICES (FISCAL)

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	1,909,286		1,909,286	30,201	1,939,487
Total:	100.00	100.000	1,909,286		1,909,286	30,201	1,939,487
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: FINANCIAL BUDGET STATUS REPORT

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	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	
COUNTY MANAGER	64,826	1,728	55,479		7,619
COMMISSIONERS	1,220	1,220			
CONTRACTS ADM	419	419			
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	OTHER CHARGES	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	56,259	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	OTHER CHARGES	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	1,939,487				
ALL OTHERS	10,122	10,122			
Reimbursement:					
Total:	3,148,111	480,592	55,479	337,777	19,811
	=====	=====	=====	=====	=====

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
PUB RESOURCES		
NON-DEPART'L		
PUB WKS ADMIN		
CTY ATTORNEY		
PURCHASING		
HUMAN RESOURCE		
MAINT/REP SVCS		
COUNTY MANAGER		
COMMISSIONERS		
CONTRACTS ADM		
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	GENERAL GOVERNMENT
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	52,495	
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	GENERAL GOVERNMENT
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		1,939,487
ALL OTHERS		
Reimbursement:		
Total:	314,965	1,939,487
	=====	=====

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	4,396	797	5,193	
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	
COUNTY MANAGER		7,535	7,535	
COMMISSIONERS		39,128	39,128	
CONTRACTS ADM		3,332	3,332	
Total Allocated Additions:	6,979	92,330	99,309	99,309
Total to be Allocated:	1,089,208	92,330		1,181,538
	=====	=====		=====

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:	6,979	6,979	6,979
Reallocate Admin:		-6,979	
1st Allocation:	1,089,208		1,089,208
	-----		-----
Additions 2nd			
Others:	92,330	92,330	92,330
Reallocate Admin:		-92,330	
2nd Allocation:	92,330		92,330
	-----		-----
Total Allocated:	1,181,538		1,181,538
	=====		=====

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	123	1,569
CTY ATTORNEY	7.00	0.930	10,125		10,125	863	10,988
PURCHASING	2.00	0.266	2,893		2,893	247	3,140
HUMAN RESOURCE	16.00	2.125	23,144		23,144	1,972	25,116
MAINT/REP SVCS	23.00	3.054	33,269		33,269	2,835	36,104
COUNTY MANAGER	24.00	3.187	34,716		34,716	2,959	37,675
COMMISSIONERS	9.00	1.195	13,018		13,018	1,109	14,127
CLERK ADMIN	14.00	1.859	20,251		20,251	1,726	21,977
CONTRACTS ADM	4.00	0.531	5,786		5,786	493	6,279
VETERAN'S SVCS	5.00	0.664	7,232		7,232	616	7,848
TAX COLLECTOR	4.00	0.531	5,786		5,786	493	6,279
PROP APPRAISER	9.00	1.195	13,018		13,018	1,109	14,127
ELECTIONS	6.00	0.797	8,679		8,679	740	9,419
SHERIFF	17.00	2.258	24,590		24,590	2,096	26,686
CT SVCS-GEN FD	13.00	1.726	18,804		18,804	1,603	20,407
PUB DEFENDER	5.00	0.664	7,232		7,232	616	7,848
STATE ATTORNEY	5.00	0.664	7,232		7,232	616	7,848
MED EXAMINER	6.00	0.797	8,679		8,679	740	9,419
HUMAN SERVICES	26.00	3.453	37,609		37,609	3,205	40,814
STATE HEALTH	2.00	0.266	2,893		2,893	247	3,140
INT SVS FISCAL	9.00	1.195	13,018		13,018	1,109	14,127
COUNTY LANDS	6.00	0.797	8,679		8,679	740	9,419
EMER MGMT OPS	5.60	0.744	8,100		8,100	690	8,790
EMER RESPONSE	5.60	0.744	8,100		8,100	690	8,790
EMER DISPATCH	5.60	0.744	8,100		8,100	690	8,790
PS LOGISTICS	5.60	0.744	8,100		8,100	690	8,790
PS INFO RESOUR	5.60	0.744	8,100		8,100	690	8,790
PKS/REC GEN'L	22.00	2.922	31,823		31,823	2,712	34,535
ECONOMIC DEVT	4.00	0.531	5,786		5,786	493	6,279
ANIMAL CONTROL	22.00	2.922	31,823		31,823	2,712	34,535
SMART GROWTH	1.00	0.133	1,446		1,446	123	1,569
NAT RES MGMT	9.00	1.195	13,018		13,018	1,109	14,127
CONST & DESIGN	2.00	0.266	2,893		2,893	247	3,140
MSTU SPEC DIST	8.00	1.062	11,572		11,572	986	12,558
MSBU SPEC DIST	19.00	2.523	27,483		27,483	2,342	29,825
FUND 139 OTHER	1.00	0.133	1,446		1,446	123	1,569
CANAL MAINT	1.00	0.133	1,446		1,446	123	1,569
SUR WTR MGMT	1.00	0.133	1,446		1,446	123	1,569
LIBRARIES	23.00	3.054	33,269		33,269	2,835	36,104
E911 IMPLEMENT	3.00	0.398	4,339		4,339	370	4,709
HEARING EXAMIN	3.00	0.398	4,339		4,339	370	4,709
PKS & REC 155	16.00	2.125	23,144		23,144	1,972	25,116
COMM DEVT ADM	1.00	0.133	1,446		1,446	123	1,569
PLANNING 155	7.00	0.930	10,125		10,125	863	10,988
DEVT REVIEW	2.28	0.303	3,298		3,298	281	3,579

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	281	3,579
ENV SCIENCES	2.00	0.266	2,893		2,893	247	3,140
PERMIT ISSUANC	2.28	0.303	3,298		3,298	281	3,579
BUILDING INSP	2.29	0.304	3,312		3,312	282	3,594
CODE ENFORCE	2.29	0.304	3,312		3,312	282	3,594
PLANS REVIEW	2.29	0.304	3,312		3,312	282	3,594
ZONING REVIEW	2.29	0.304	3,312		3,312	282	3,594
VCB	9.00	1.195	13,018		13,018	1,109	14,127
SPORTS AUTHOR	7.00	0.930	10,125		10,125	863	10,988
TRANS ADMIN	17.00	2.258	24,590		24,590	2,096	26,686
LANDSCAPE	1.00	0.133	1,446		1,446	123	1,569
ROADWAY/PIPE	5.00	0.664	7,232		7,232	616	7,848
BRIDGE OPS	1.00	0.133	1,446		1,446	123	1,569
TRAF OPS/SIGNA	3.00	0.398	4,339		4,339	370	4,709
TRAFFIC ENGIN	3.00	0.398	4,339		4,339	370	4,709
ENGINEER/PLAN	1.00	0.133	1,446		1,446	123	1,569
ENG/CONSTR	2.00	0.266	2,893		2,893	247	3,140
ENG/DESIGN	1.00	0.133	1,446		1,446	123	1,569
HAZ MAT FD 182	4.00	0.531	5,786		5,786	493	6,279
SCHOOL IMP FEE	1.00	0.133	1,446		1,446	123	1,569
COM PRK IMP FE	11.00	1.461	15,911		15,911	1,356	17,267
REG PRK IMP FE	4.00	0.531	5,786		5,786	493	6,279
ROADS IMP FEE	12.00	1.594	17,358		17,358	1,479	18,837
EMS IMPACT FEE	2.00	0.266	2,893		2,893	247	3,140
FUNDS 201-299	72.00	9.562	104,147		104,147	8,876	113,023
FUNDS 301-399	60.00	7.968	86,789		86,789	7,396	94,185
SOLID WASTE	17.00	2.258	24,590		24,590	2,096	26,686
TOLL FACILITY	8.00	1.062	11,572		11,572	986	12,558
TRANSIT	17.00	2.258	24,590		24,590	2,096	26,686
UTILITIES	30.00	3.984	43,395		43,395	3,698	47,093
TELEPHONES	7.00	0.930	10,125		10,125	863	10,988
DATA PROCESS	6.00	0.797	8,679		8,679	740	9,419
GOVT COMMUNICA	3.00	0.398	4,339		4,339	370	4,709
DENTAL	1.00	0.133	1,446		1,446	123	1,569
GROUP MEDICAL	10.00	1.328	14,465		14,465	1,233	15,698
GEN LIABILITY	19.00	2.523	27,483		27,483	2,342	29,825
FLEET MGMT	12.00	1.594	17,358		17,358	1,479	18,837
3S DISPOSAL	1.00	0.133	1,466		1,466	127	1,593
Total:	753.00	100.000	1,089,208		1,089,208	92,330	1,181,538
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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	1,569	1,569
CTY ATTORNEY	10,988	10,988
PURCHASING	3,140	3,140
HUMAN RESOURCE	25,116	25,116
MAINT/REP SVCS	36,104	36,104
COUNTY MANAGER	37,675	37,675
COMMISSIONERS	14,127	14,127
CLERK ADMIN	21,977	21,977
CONTRACTS ADM	6,279	6,279
VETERAN'S SVCS	7,848	7,848
TAX COLLECTOR	6,279	6,279
PROP APPRAISER	14,127	14,127
ELECTIONS	9,419	9,419
SHERIFF	26,686	26,686
CT SVCS-GEN FD	20,407	20,407
PUB DEFENDER	7,848	7,848
STATE ATTORNEY	7,848	7,848
MED EXAMINER	9,419	9,419
HUMAN SERVICES	40,814	40,814
STATE HEALTH	3,140	3,140
INT SVS FISCAL	14,127	14,127
COUNTY LANDS	9,419	9,419
EMER MGMT OPS	8,790	8,790
EMER RESPONSE	8,790	8,790
EMER DISPATCH	8,790	8,790
PS LOGISTICS	8,790	8,790
PS INFO RESOUR	8,790	8,790
PKS/REC GEN'L	34,535	34,535
ECONOMIC DEVT	6,279	6,279
ANIMAL CONTROL	34,535	34,535
SMART GROWTH	1,569	1,569
NAT RES MGMT	14,127	14,127
CONST & DESIGN	3,140	3,140
MSTU SPEC DIST	12,558	12,558
MSBU SPEC DIST	29,825	29,825
FUND 139 OTHER	1,569	1,569
CANAL MAINT	1,569	1,569
SUR WTR MGMT	1,569	1,569
LIBRARIES	36,104	36,104
E911 IMPLEMENT	4,709	4,709
HEARING EXAMIN	4,709	4,709
PKS & REC 155	25,116	25,116
COMM DEVT ADM	1,569	1,569
PLANNING 155	10,988	10,988
DEVT REVIEW	3,579	3,579
REZONE & DRI'S	3,579	3,579
ENV SCIENCES	3,140	3,140

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PERMIT ISSUANC	3,579	3,579
BUILDING INSP	3,594	3,594
CODE ENFORCE	3,594	3,594
PLANS REVIEW	3,594	3,594
ZONING REVIEW	3,594	3,594
VCB	14,127	14,127
SPORTS AUTHOR	10,988	10,988
TRANS ADMIN	26,686	26,686
LANDSCAPE	1,569	1,569
ROADWAY/PIPE	7,848	7,848
BRIDGE OPS	1,569	1,569
TRAF OPS/SIGNA	4,709	4,709
TRAFFIC ENGIN	4,709	4,709
ENGINEER/PLAN	1,569	1,569
ENG/CONSTR	3,140	3,140
ENG/DESIGN	1,569	1,569
HAZ MAT FD 182	6,279	6,279
SCHOOL IMP FEE	1,569	1,569
COM PRK IMP FE	17,267	17,267
REG PRK IMP FE	6,279	6,279
ROADS IMP FEE	18,837	18,837
EMS IMPACT FEE	3,140	3,140
FUNDS 201-299	113,023	113,023
FUNDS 301-399	94,185	94,185
SOLID WASTE	26,686	26,686
TOLL FACILITY	12,558	12,558
TRANSIT	26,686	26,686
UTILITIES	47,093	47,093
TELEPHONES	10,988	10,988
DATA PROCESS	9,419	9,419
GOVT COMMUNICA	4,709	4,709
DENTAL	1,569	1,569
GROUP MEDICAL	15,698	15,698
GEN LIABILITY	29,825	29,825
FLEET MGMT	18,837	18,837
3S DISPOSAL	1,593	1,593

Reimbursement:

Total:	1,181,538	1,181,538
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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	1,353	355	1,708	
NON-DEPART'L	412	7	419	
BUDGET SVCS	1,446	123	1,569	
CLERK FINANCE		4,301	4,301	
PURCHASING		741	741	
HUMAN RESOURCE		3,333	3,333	
MAINT/REP SVCS		331	331	
COUNTY MANAGER		5,705	5,705	
COMMISSIONERS		9,881	9,881	
Total Allocated Additions:	6,444	24,777	31,221	31,221
Total to be Allocated:	733,910	24,777		758,687
	=====	=====		=====

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:	6,444	6,444	3,029	3,415
Reallocate Admin:		-6,444		
1st Allocation:	733,910		344,938	388,972
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Additions 2nd				
Others:	24,777	24,777	11,642	13,135
Reallocate Admin:		-24,777		
2nd Allocation:	24,777		11,642	13,135
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Total Allocated:	758,687		356,580	402,107
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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	55,190		55,190	1,863	57,053
CONTRACTS ADM	6.00	6.000	20,696		20,696	699	21,395
INT SVS FISCAL	6.00	6.000	20,696		20,696	699	21,395
NAT RES MGMT	4.00	4.000	13,798		13,798	466	14,264
CONST & DESIGN	41.00	41.000	141,425		141,425	4,775	146,200
CANAL MAINT	1.00	1.000	3,449		3,449	116	3,565
SUR WTR MGMT	1.00	1.000	3,449		3,449	116	3,565
TRANS ADMIN	1.00	1.000	3,449		3,449	116	3,565
LANDSCAPE	1.00	1.000	3,449		3,449	116	3,565
ROADWAY/PIPE	1.00	1.000	3,449		3,449	116	3,565
BRIDGE OPS	1.00	1.000	3,449		3,449	116	3,565
TRAF OPS/SIGNA	1.00	1.000	3,449		3,449	116	3,565
TRAF SIGN/MARK	1.00	1.000	3,449		3,449	116	3,565
TRAFFIC ENGIN	1.00	1.000	3,449		3,449	116	3,565
ENGINEER/PLAN	1.00	1.000	3,449		3,449	116	3,565
ENG/CONSTR	2.00	2.000	6,899		6,899	233	7,132
ENG/DESIGN	2.00	2.000	6,899		6,899	233	7,132
SOLID WASTE	6.00	6.000	20,696		20,696	699	21,395
TOLL FACILITY	1.00	1.000	3,449		3,449	116	3,565
UTILITIES	6.00	6.000	20,700		20,700	699	21,399
Total:	100.00	100.000	344,938		344,938	11,642	356,580
	=====	=====	=====	=====	=====	=====	=====

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	58,346		58,346	1,970	60,316
CONTRACTS ADM	37.00	37.000	143,920		143,920	4,859	148,779
INT SVS FISCAL	5.00	5.000	19,449		19,449	657	20,106
COUNTY LANDS	33.00	33.000	128,361		128,361	4,333	132,694
CONST & DESIGN	10.00	10.000	38,896		38,896	1,316	40,212
Total:	100.00	100.000	388,972		388,972	13,135	402,107
	=====	=====	=====	=====	=====	=====	=====

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	117,369	57,053	60,316
CONTRACTS ADM	170,174	21,395	148,779
INT SVS FISCAL	41,501	21,395	20,106
COUNTY LANDS	132,694		132,694
NAT RES MGMT	14,264	14,264	
CONST & DESIGN	186,412	146,200	40,212
CANAL MAINT	3,565	3,565	
SUR WTR MGMT	3,565	3,565	
TRANS ADMIN	3,565	3,565	
LANDSCAPE	3,565	3,565	
ROADWAY/PIPE	3,565	3,565	
BRIDGE OPS	3,565	3,565	
TRAF OPS/SIGNA	3,565	3,565	
TRAF SIGN/MARK	3,565	3,565	
TRAFFIC ENGIN	3,565	3,565	
ENGINEER/PLAN	3,565	3,565	
ENG/CONSTR	7,132	7,132	
ENG/DESIGN	7,132	7,132	
SOLID WASTE	21,395	21,395	
TOLL FACILITY	3,565	3,565	
UTILITIES	21,399	21,399	
Reimbursement:			
Total:	758,687	356,580	402,107
	=====	=====	=====

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:				
PUB RESOURCES	9	140	149	
CLERK INFO SYS		201,998	201,998	
CLERK HUM RES		22,107	22,107	
CLERK FINANCE		5,222	5,222	
CLERK ADMIN		26,864	26,864	
Total Allocated Additions:	9	256,331	256,340	256,340
Total to be Allocated:	1,039,098	256,331		1,295,429
	=====	=====		=====

CLK INT AUDIT
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
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
Additions 1st			
Others:	9	9	9
Reallocate Admin:		-9	
1st Allocation:	1,039,098		1,039,098
	-----		-----
Additions 2nd			
Others:	256,331	256,331	256,331
Reallocate Admin:		-256,331	
2nd Allocation:	256,331		256,331
	-----		-----
Total Allocated:	1,295,429		1,295,429
	=====		=====

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	4,505	22,023
PURCHASING	530.50	2.778	28,862		28,862	7,422	36,284
HUMAN RESOURCE	1,175.00	6.152	63,926		63,926	16,439	80,365
MAINT/REP SVCS	857.00	4.487	46,625		46,625	11,990	58,615
COMMISSIONERS	320.00	1.675	17,410		17,410	4,477	21,887
CLERK ADMIN	1,656.00	8.671	90,095		90,095	23,168	113,263
HUMAN SERVICES	749.75	3.926	40,790		40,790	10,489	51,279
STATE HEALTH	128.00	0.670	6,964		6,964	1,791	8,755
PKS/REC GEN'L	67.00	0.351	3,645		3,645	937	4,582
ECONOMIC DEVT	227.50	1.191	12,377		12,377	3,183	15,560
SMART GROWTH	167.00	0.874	9,086		9,086	2,336	11,422
HEARING EXAMIN	138.00	0.723	7,508		7,508	1,931	9,439
PKS & REC 155	67.00	0.351	3,645		3,645	937	4,582
SPORTS AUTHOR	4.00	0.021	218		218	56	274
TRANS ADMIN	220.00	1.152	11,969		11,969	3,078	15,047
BRIDGE OPS	11.00	0.058	598		598	154	752
TRAF OPS/SIGNA	307.75	1.611	16,743		16,743	4,306	21,049
TRAF SIGN/MARK	307.75	1.611	16,743		16,743	4,306	21,049
TOLL FACILITY	392.00	2.052	21,327		21,327	5,484	26,811
TRANSIT	90.50	0.474	4,924		4,924	1,266	6,190
DATA PROCESS	66.00	0.346	3,591		3,591	923	4,514
FLEET MGMT	435.00	2.278	23,666		23,666	6,086	29,752
CONTRACTS CHG	10,083.00	52.793	548,568	-456,050	92,518	141,067	233,585
Sub-total:	19,099.25	100.000	1,039,098	-456,050	583,048	256,331	839,379
-----				-----	-----	-----	-----
Reimbursement:				456,050	456,050		456,050
Total:	19,099.25	100.000	1,039,098		1,039,098	256,331	1,295,429
=====				=====	=====	=====	=====

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	22,023	22,023
PURCHASING	36,284	36,284
HUMAN RESOURCE	80,365	80,365
MAINT/REP SVCS	58,615	58,615
COMMISSIONERS	21,887	21,887
CLERK ADMIN	113,263	113,263
HUMAN SERVICES	51,279	51,279
STATE HEALTH	8,755	8,755
PKS/REC GEN'L	4,582	4,582
ECONOMIC DEVT	15,560	15,560
SMART GROWTH	11,422	11,422
HEARING EXAMIN	9,439	9,439
PKS & REC 155	4,582	4,582
SPORTS AUTHOR	274	274
TRANS ADMIN	15,047	15,047
BRIDGE OPS	752	752
TRAF OPS/SIGNA	21,049	21,049
TRAF SIGN/MARK	21,049	21,049
TOLL FACILITY	26,811	26,811
TRANSIT	6,190	6,190
DATA PROCESS	4,514	4,514
FLEET MGMT	29,752	29,752
CONTRACTS CHG	233,585	233,585
Reimbursement:	456,050	456,050
Total:	1,295,429	1,295,429
	=====	=====

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	
PUB RESOURCES	9	140	149	
CLERK HUM RES		125,274	125,274	
CLERK FINANCE		23,305	23,305	
MAINT/REP SVCS		91,983	91,983	
CLERK ADMIN		152,229	152,229	
Total Allocated Additions:	2,697,816	392,931	3,090,747	3,090,747
Total to be Allocated:	10,099,904	392,931		10,492,835
	=====	=====		=====

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:	2,697,816	2,697,816	2,697,816
Reallocate Admin:		-2,697,816	
1st Allocation:	10,099,904		10,099,904
	-----		-----
Additions 2nd			
Others:	392,931	392,931	392,931
Reallocate Admin:		-392,931	
2nd Allocation:	392,931		392,931
	-----		-----
Total Allocated:	10,492,835		10,492,835
	=====		=====

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	20,047	525,042
CLERK FINANCE	27.00	27.000	2,726,974		2,726,974	108,256	2,835,230
CLK RECORDING	12.00	12.000	1,211,988		1,211,988	48,114	1,260,102
COURT DEPT	54.00	54.000	5,453,949		5,453,949	216,514	5,670,463
Total:	100.00	100.000	10,099,904		10,099,904	392,931	10,492,835
	=====	=====	=====	=====	=====	=====	=====

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	525,042	525,042
CLERK FINANCE	2,835,230	2,835,230
CLK RECORDING	1,260,102	1,260,102
COURT DEPT	5,670,463	5,670,463
Reimbursement:		
Total:	10,492,835	10,492,835
	=====	=====

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:				
PUB RESOURCES	9	140	149	
CLERK INFO SYS	504,995	20,047	525,042	
CLERK HUM RES		14,738	14,738	
CLERK FINANCE		3,722	3,722	
CLERK ADMIN		17,909	17,909	
Total Allocated Additions:	505,004	56,556	561,560	561,560
Total to be Allocated:	992,369	56,556		1,048,925
	=====	=====		=====

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:	 505,004	 505,004	 505,004
Reallocate Admin:		-505,004	
1st Allocation:	992,369		992,369
	-----		-----
 Additions 2nd Others:	 56,556	 56,556	 56,556
Reallocate Admin:		-56,556	
2nd Allocation:	56,556		56,556
	-----		-----
 Total Allocated:	 1,048,925		 1,048,925
	=====		=====

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	17,195		17,195		17,195
CLK INT AUDIT	9.00	2.228	22,107		22,107		22,107
CLERK INFO SYS	51.00	12.624	125,274		125,274		125,274
CLERK HUM RES	6.00	1.485	14,738		14,738		14,738
CLERK FINANCE	46.00	11.386	112,993		112,993	7,860	120,853
CLERK ADMIN	5.00	1.238	12,282		12,282	854	13,136
CLK MICROG	4.00	0.990	9,825		9,825	683	10,508
CLK CIVIL CRT	63.00	15.594	154,751		154,751	10,764	165,515
CLK PROBATE	8.00	1.980	19,651		19,651	1,367	21,018
CLK RECORDING	38.00	9.406	93,342		93,342	6,493	99,835
CLK DEL TAX	8.00	1.980	19,651		19,651	1,367	21,018
CLK FELONY	23.00	5.693	56,496		56,496	3,930	60,426
CLK JURY	2.00	0.495	4,913		4,913	342	5,255
CLK JUVENILE	13.00	3.218	31,933		31,933	2,221	34,154
CLK CIVIL TRAF	16.00	3.960	39,302		39,302	2,734	42,036
CLK CRIM TRAF	48.00	11.881	117,905		117,905	8,201	126,106
CLK CAPE CORAL	6.00	1.485	14,738		14,738	1,025	15,763
CLK SUP DEPOSI	6.00	1.485	14,738		14,738	1,025	15,763
CLK APPEALS	2.00	0.495	4,913		4,913	342	5,255
CLK COURT OPNS	13.00	3.218	31,933		31,933	2,221	34,154
CRIM ADM SVCS	10.00	2.475	24,564		24,564	1,709	26,273
CTS CUST SVC	20.00	4.951	49,125		49,125	3,418	52,543
Total:	404.00	100.000	992,369		992,369	56,556	1,048,925
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLERK MINUTES	17,195	17,195
CLK INT AUDIT	22,107	22,107
CLERK INFO SYS	125,274	125,274
CLERK HUM RES	14,738	14,738
CLERK FINANCE	120,853	120,853
CLERK ADMIN	13,136	13,136
CLK MICROG	10,508	10,508
CLK CIVIL CRT	165,515	165,515
CLK PROBATE	21,018	21,018
CLK RECORDING	99,835	99,835
CLK DEL TAX	21,018	21,018
CLK FELONY	60,426	60,426
CLK JURY	5,255	5,255
CLK JUVENILE	34,154	34,154
CLK CIVIL TRAF	42,036	42,036
CLK CRIM TRAF	126,106	126,106
CLK CAPE CORAL	15,763	15,763
CLK SUP DEPOSI	15,763	15,763
CLK APPEALS	5,255	5,255
CLK COURT OPNS	34,154	34,154
CRIM ADM SVCS	26,273	26,273
CTS CUST SVC	52,543	52,543

Reimbursement:

Total:	1,048,925	1,048,925
	=====	=====

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	
PUB RESOURCES	9	140	149	
CLERK INFO SYS	2,726,974	108,256	2,835,230	
CLERK HUM RES	112,993	7,860	120,853	
CLERK FINANCE		18,860	18,860	
MAINT/REP SVCS		68,295	68,295	
CLERK ADMIN		137,305	137,305	
Total Allocated Additions:	2,867,349	340,716	3,208,065	3,208,065
Total to be Allocated:	5,978,443	340,716		6,319,159
	=====	=====		=====

CLERK FINANCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
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
Additions 1st					
Others:	2,867,349	2,867,349	1,359,899	715,486	422,488
Reallocate Admin:		-2,867,349			
1st Allocation:	5,978,443		2,835,399	1,491,794	880,890

Additions 2nd					
Others:	340,716	340,716	161,592	85,021	50,210
Reallocate Admin:		-340,716			
2nd Allocation:	340,716		161,592	85,021	50,210

Total Allocated:	6,319,159		2,996,991	1,576,815	931,100
	=====		=====	=====	=====

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:	369,476
1st Allocation:	770,360

Additions 2nd	
Others:	43,893
2nd Allocation:	43,893

Total Allocated:	814,253
	=====

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	178	3,266
PURCHASING	584.00	0.041	1,167		1,167	67	1,234
HUMAN RESOURCE	2,014.00	0.142	4,023		4,023	232	4,255
MAINT/REP SVCS	15,162.00	1.068	30,287		30,287	1,743	32,030
COUNTY MANAGER	2,339.00	0.165	4,672		4,672	269	4,941
COMMISSIONERS	1,651.00	0.116	3,298		3,298	190	3,488
CLERK ADMIN	1,412.00	0.099	2,821		2,821	162	2,983
CONTRACTS ADM	566.00	0.040	1,131		1,131	65	1,196
CDBG	2,516.00	0.177	5,026		5,026	289	5,315
TAX COLLECTOR	607.00	0.043	1,213		1,213	70	1,283
CLK MICROG	722.00	0.051	1,442		1,442	83	1,525
CLK CIVIL CRT	19,979.00	1.408	39,909		39,909	2,297	42,206
CLK PROBATE	2,756.00	0.194	5,505		5,505	317	5,822
CLK RECORDING	58,990.00	4.156	117,836		117,836	6,783	124,619
CLK DEL TAX	660.00	0.047	1,318		1,318	76	1,394
CLK FELONY	3,878.00	0.273	7,747		7,747	446	8,193
CLK JURY	3,104.00	0.219	6,200		6,200	357	6,557
CLK JUVENILE	1,001.00	0.071	2,000		2,000	115	2,115
CLK CIVIL TRAF	14,900.00	1.050	29,764		29,764	1,713	31,477
CLK CRIM TRAF	21,537.00	1.517	43,021		43,021	2,476	45,497
CLK CAPE CORAL	303.00	0.021	605		605	35	640
CLK SUP DEPOSI	1,299.00	0.092	2,595		2,595	149	2,744
CLK COURT OPNS	387.00	0.027	773		773	45	818
CLERK OTHER	313,622.00	22.095	626,479		626,479	36,061	662,540
FUNDS 2 - 674	318,445.00	22.435	636,114		636,114	36,616	672,730
PROP APPRAISER	250.00	0.018	499		499	29	528
ELECTIONS	374.00	0.026	747		747	43	790
SHERIFF	2,448.00	0.172	4,890		4,890	281	5,171
CT SVCS-GEN FD	216.00	0.015	431		431	25	456
GUAR AD LITEM	90.00	0.006	180		180	10	190
PUB DEFENDER	201.00	0.014	402		402	23	425
STATE ATTORNEY	668.00	0.047	1,334		1,334	77	1,411
MED EXAMINER	1,368.00	0.096	2,733		2,733	157	2,890
HUMAN SERVICES	9,682.00	0.682	19,340		19,340	1,113	20,453
STATE HEALTH	135.00	0.010	270		270	16	286
INT SVS FISCAL	567.00	0.040	1,133		1,133	65	1,198
COUNTY LANDS	641.00	0.045	1,280		1,280	74	1,354
EMER MGMT OPS	2,633.80	0.186	5,261		5,261	303	5,564

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	303	5,566
EMER DISPATCH	2,633.80	0.186	5,261		5,261	303	5,564
PS LOGISTICS	2,633.80	0.186	5,261		5,261	303	5,564
PS INFO RESOUR	2,633.80	0.186	5,261		5,261	303	5,564
PKS/REC GEN'L	15,793.00	1.113	31,547		31,547	1,816	33,363
ECONOMIC DEVT	873.00	0.062	1,744		1,744	100	1,844
ANIMAL CONTROL	7,404.00	0.522	14,790		14,790	851	15,641
SMART GROWTH	405.00	0.029	809		809	47	856
NAT RES MGMT	4,121.00	0.290	8,232		8,232	474	8,706
CONST & DESIGN	493.00	0.035	985		985	57	1,042
FIRE IMPACT FE	11,837.00	0.834	23,645		23,645	1,361	25,006
MSTU SPEC DIST	45,893.00	3.233	91,674		91,674	5,277	96,951
MSBU SPEC DIST	21,105.00	1.487	42,159		42,159	2,427	44,586
MSTBU OPER	2,252.00	0.159	4,499		4,499	259	4,758
ADM OFF OF CTS	14,993.00	1.056	29,949		29,949	1,724	31,673
FUND 106 OTHER	4,468.00	0.315	8,925		8,925	514	9,439
HICKEY CREEK	1,375.00	0.097	2,747		2,747	158	2,905
FUND 138	11,983.00	0.844	23,937		23,937	1,378	25,315
FUND 139 OTHER	5,942.00	0.419	11,870		11,870	683	12,553
CANAL MAINT	2,642.00	0.186	5,278		5,278	304	5,582
SUR WTR MGMT	1,356.00	0.096	2,709		2,709	156	2,865
LIBRARIES	37,347.00	2.631	74,603		74,603	4,294	78,897
E911 IMPLEMENT	4,423.00	0.312	8,835		8,835	509	9,344
HEARING EXAMIN	720.00	0.051	1,438		1,438	83	1,521
PKS & REC 155	15,939.00	1.123	31,839		31,839	1,833	33,672
COMM DEVT ADM	1,669.00	0.118	3,334		3,334	192	3,526
PLANNING 155	958.00	0.067	1,914		1,914	110	2,024
DEVT REVIEW	2,878.00	0.203	5,749		5,749	331	6,080
REZONE & DRI'S	2,894.00	0.204	5,781		5,781	333	6,114
ENV SCIENCES	1,504.00	0.106	3,004		3,004	173	3,177
PERMIT ISSUANC	3,470.00	0.244	6,932		6,932	399	7,331
BUILDING INSP	7,679.00	0.541	15,339		15,339	883	16,222
CODE ENFORCE	5,158.00	0.363	10,303		10,303	593	10,896
PLANS REVIEW	2,172.00	0.153	4,339		4,339	250	4,589
ADM FEE COLLEC	269.00	0.019	537		537	31	568
ZONING REVIEW	699.00	0.049	1,396		1,396	80	1,476
VCB	8,437.00	0.594	16,853		16,853	970	17,823
SPORTS AUTHOR	966.00	0.068	1,930		1,930	111	2,041
TRANS ADMIN	2,476.00	0.174	4,946		4,946	285	5,231
LANDSCAPE	1,189.00	0.084	2,375		2,375	137	2,512
ROADWAY/PIPE	7,195.00	0.507	14,372		14,372	827	15,199
BRIDGE OPS	1,126.00	0.079	2,249		2,249	129	2,378
TRAF OPS/SIGNA	2,354.00	0.166	4,702		4,702	271	4,973
TRAF SIGN/MARK	2,807.00	0.198	5,607		5,607	323	5,930
TRAFFIC ENGIN	1,540.00	0.108	3,076		3,076	177	3,253
ENGINEER/PLAN	517.00	0.036	1,033		1,033	59	1,092

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	125	2,292
ENG/DESIGN	724.00	0.051	1,446		1,446	83	1,529
GIS	334.00	0.024	667		667	38	705
HAZ MAT FD 182	2,368.00	0.167	4,730		4,730	272	5,002
SCHOOL IMP FEE	4,514.00	0.318	9,017		9,017	519	9,536
COM PRK IMP FE	11,143.00	0.785	22,259		22,259	1,281	23,540
REG PRK IMP FE	1,689.00	0.119	3,374		3,374	194	3,568
ROADS IMP FEE	9,658.00	0.680	19,292		19,292	1,111	20,403
EMS IMPACT FEE	2,344.00	0.165	4,682		4,682	270	4,952
FUNDS 201-299	2,548.00	0.180	5,090		5,090	293	5,383
FUNDS 301-399	18,565.00	1.308	37,085		37,085	2,135	39,220
SOLID WASTE	30,575.00	2.154	61,075		61,075	3,516	64,591
AIRPORT & PORT	45,420.00	3.200	90,729		90,729	5,223	95,952
TOLL FACILITY	26,754.00	1.885	53,443		53,443	3,076	56,519
TRANSIT	19,010.00	1.339	37,974		37,974	2,186	40,160
UTILITIES	72,467.00	5.105	144,757		144,757	8,332	153,089
DATA PROCESS	4,063.00	0.286	8,116		8,116	467	8,583
GOVT COMMUNICA	2,953.00	0.208	5,899		5,899	340	6,239
DENTAL	3,141.00	0.221	6,274		6,274	361	6,635
GROUP MEDICAL	4,457.00	0.314	8,903		8,903	512	9,415
GEN LIABILITY	2,474.00	0.174	4,942		4,942	284	5,226
FLEET MGMT	14,868.00	1.047	29,700		29,700	1,710	31,410
FLEET REPLACE	2,550.00	0.180	5,094		5,094	293	5,387
FMB - IMP FEE	2,559.00	0.180	5,112		5,112	294	5,406
BONITA IMP FEE	3,304.00	0.233	6,600		6,600	380	6,980
BON ROAD IMP F	133.00	0.009	266		266	15	281
LAW ENF TRUST	2,578.00	0.182	5,150		5,150	296	5,446
FD 190 ANIM TR	1,398.00	0.098	2,793		2,793	161	2,954
FD 632 MOSQ CO	1,967.00	0.139	3,929		3,929	226	4,155
FUND 661 BONDS	68.00	0.005	136		136	8	144
FD 951 LT DEBT	80.00	0.006	160		160	9	169
FIXED ASSETS	6,744.00	0.475	13,472		13,472	775	14,247
ALL OTHERS	13,703.00	0.965	27,373		27,373	1,576	28,949
Total:	1,419,430.00	100.000	2,835,399		2,835,399	161,592	2,996,991
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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	190	3,464
PURCHASING	164.00	0.068	1,011		1,011	59	1,070
HUMAN RESOURCE	518.00	0.214	3,194		3,194	186	3,380
MAINT/REP SVCS	11,685.00	4.830	72,049		72,049	4,188	76,237
COUNTY MANAGER	607.00	0.251	3,743		3,743	218	3,961
COMMISSIONERS	517.00	0.214	3,188		3,188	185	3,373
CLERK ADMIN	521.00	0.215	3,212		3,212	187	3,399
CONTRACTS ADM	169.00	0.070	1,042		1,042	61	1,103
CDBG	852.00	0.352	5,253		5,253	305	5,558
TAX COLLECTOR	290.00	0.120	1,788		1,788	104	1,892
CLK MICROG	154.00	0.064	950		950	55	1,005
CLK CIVIL CRT	312.00	0.129	1,924		1,924	112	2,036
CLK PROBATE	43.00	0.018	265		265	15	280
CLK RECORDING	2,854.00	1.180	17,598		17,598	1,023	18,621
CLK DEL TAX	142.00	0.059	876		876	51	927
CLK FELONY	79.00	0.033	487		487	28	515
CLK JURY	2,623.00	1.084	16,173		16,173	940	17,113
CLK JUVENILE	92.00	0.038	567		567	33	600
CLK CIVIL TRAF	43.00	0.018	265		265	15	280
CLK CRIM TRAF	75.00	0.031	462		462	27	489
CLK CAPE CORAL	63.00	0.026	388		388	23	411
CLK SUP DEPOST	36.00	0.015	222		222	13	235
CLK COURT OPNS	47.00	0.019	290		290	17	307
CLERK OTHER	558.00	0.231	3,441		3,441	200	3,641
FUNDS 2 - 674	49,008.00	20.256	302,179		302,179	17,566	319,745
PROP APPRAISER	60.00	0.025	370		370	22	392
ELECTIONS	187.00	0.077	1,153		1,153	67	1,220
SHERIFF	2,153.00	0.890	13,275		13,275	772	14,047
CT SVCS-GEN FD	15.00	0.006	92		92	5	97
GUAR AD LITEM	51.00	0.021	314		314	18	332
PUB DEFENDER	154.00	0.064	950		950	55	1,005
STATE ATTORNEY	539.00	0.223	3,323		3,323	193	3,516
MED EXAMINER	784.00	0.324	4,834		4,834	281	5,115
HUMAN SERVICES	4,976.00	2.057	30,682		30,682	1,784	32,466
STATE HEALTH	62.00	0.026	382		382	22	404
INT SVS FISCAL	168.00	0.069	1,036		1,036	60	1,096
COUNTY LANDS	220.00	0.091	1,357		1,357	79	1,436
EMER MGMT OPS	1,299.40	0.537	8,012		8,012	466	8,478

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	466	8,484
EMER DISPATCH	1,299.40	0.537	8,012		8,012	466	8,478
PS LOGISTICS	1,299.40	0.537	8,012		8,012	466	8,478
PS INFO RESOUR	1,299.40	0.537	8,012		8,012	466	8,478
PKS/REC GEN'L	6,716.00	2.776	41,410		41,410	2,407	43,817
ECONOMIC DEVT	463.00	0.191	2,855		2,855	166	3,021
ANIMAL CONTROL	1,477.00	0.610	9,107		9,107	529	9,636
SMART GROWTH	64.00	0.026	395		395	23	418
NAT RES MGMT	1,853.00	0.766	11,425		11,425	664	12,089
CONST & DESIGN	124.00	0.051	765		765	44	809
FIRE IMPACT FE	330.00	0.136	2,035		2,035	118	2,153
MSTU SPEC DIST	1,346.00	0.556	8,299		8,299	482	8,781
MSBU SPEC DIST	440.00	0.182	2,713		2,713	158	2,871
MSTBU OPER	26.00	0.011	160		160	9	169
ADM OFF OF CTS	1,504.00	0.622	9,274		9,274	539	9,813
FUND 106 OTHER	718.00	0.297	4,427		4,427	257	4,684
HICKEY CREEK	52.00	0.021	321		321	19	340
FUND 138	913.00	0.377	5,629		5,629	327	5,956
FUND 139 OTHER	35.00	0.014	216		216	13	229
CANAL MAINT	801.00	0.331	4,939		4,939	287	5,226
SUR WTR MGMT	412.00	0.170	2,540		2,540	148	2,688
LIBRARIES	18,517.00	7.653	114,174		114,174	6,637	120,811
E911 IMPLEMENT	389.00	0.161	2,399		2,399	139	2,538
HEARING EXAMIN	232.00	0.096	1,430		1,430	83	1,513
PKS & REC 155	9,669.00	3.996	59,618		59,618	3,466	63,084
COMM DEVT ADM	347.00	0.143	2,140		2,140	124	2,264
PLANNING 155	325.00	0.134	2,004		2,004	116	2,120
DEVT REVIEW	1,420.00	0.587	8,756		8,756	509	9,265
REZONE & DRI'S	1,294.00	0.535	7,979		7,979	464	8,443
ENV SCIENCES	163.00	0.067	1,005		1,005	58	1,063
PERMIT ISSUANC	1,712.00	0.708	10,556		10,556	614	11,170
BUILDING INSP	3,792.00	1.567	23,381		23,381	1,359	24,740
CODE ENFORCE	2,545.00	1.052	15,692		15,692	912	16,604
PLANS REVIEW	1,072.00	0.443	6,610		6,610	384	6,994
ADM FEE COLLEC	133.00	0.055	820		820	48	868
ZONING REVIEW	345.00	0.143	2,127		2,127	124	2,251
VCB	3,433.00	1.419	21,168		21,168	1,230	22,398
SPORTS AUTHOR	564.00	0.233	3,478		3,478	202	3,680
TRANS ADMIN	144.00	0.060	888		888	52	940
LANDSCAPE	795.00	0.329	4,902		4,902	285	5,187
ROADWAY/PIPE	4,813.00	1.989	29,677		29,677	1,725	31,402
BRIDGE OPS	753.00	0.311	4,643		4,643	270	4,913
TRAF OPS/SIGNA	1,701.00	0.703	10,488		10,488	610	11,098
TRAF SIGN/MARK	2,028.00	0.838	12,504		12,504	727	13,231
TRAFFIC ENGIN	1,111.00	0.459	6,850		6,850	398	7,248
ENGINEER/PLAN	149.00	0.062	919		919	53	972

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	112	2,042
ENG/DESIGN	209.00	0.086	1,289		1,289	75	1,364
GIS	79.00	0.033	487		487	28	515
HAZ MAT FD 182	269.00	0.111	1,659		1,659	96	1,755
SCHOOL IMP FEE	327.00	0.135	2,016		2,016	117	2,133
COM PRK IMP FE	286.00	0.118	1,763		1,763	103	1,866
REG PRK IMP FE	394.00	0.163	2,429		2,429	141	2,570
ROADS IMP FEE	1,198.00	0.495	7,387		7,387	429	7,816
EMS IMPACT FEE	155.00	0.064	956		956	56	1,012
FUNDS 201-299	14.00	0.006	86		86	5	91
FUNDS 301-399	3,208.00	1.326	19,780		19,780	1,150	20,930
SOLID WASTE	6,300.00	2.604	38,845		38,845	2,258	41,103
AIRPORT & PORT	14,604.00	6.036	90,047		90,047	5,234	95,281
TOLL FACILITY	2,298.00	0.950	14,169		14,169	824	14,993
TRANSIT	5,577.00	2.305	34,387		34,387	1,999	36,386
UTILITIES	25,919.00	10.713	159,814		159,814	9,290	169,104
DATA PROCESS	1,316.00	0.544	8,114		8,114	472	8,586
GOVT COMMUNICA	373.00	0.154	2,300		2,300	134	2,434
DENTAL	30.00	0.012	185		185	11	196
GROUP MEDICAL	77.00	0.032	475		475	28	503
GEN LIABILITY	320.00	0.132	1,973		1,973	115	2,088
FLEET MGMT	8,506.00	3.516	52,447		52,447	3,049	55,496
FLEET REPLACE	169.00	0.070	1,042		1,042	61	1,103
FMB - IMP FEE	16.00	0.007	99		99	6	105
BONITA IMP FEE	64.00	0.026	395		395	23	418
BON ROAD IMP F	60.00	0.025	370		370	22	392
LAW ENF TRUST	6.00	0.002	37		37	2	39
FD 190 ANIM TR	30.00	0.012	185		185	11	196
FD 632 MOSQ CO	3.00	0.001	18		18	1	19
FUND 661 BONDS	41.00	0.017	253		253	15	268
ALL OTHERS	2,471.00	1.021	15,238		15,238	886	16,124
Total:	241,942.00	100.000	1,491,794		1,491,794	85,021	1,576,815
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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	285	5,150
PURCHASING	76.00	0.079	698		698	41	739
HUMAN RESOURCE	50.00	0.052	459		459	27	486
MAINT/REP SVCS	613.00	0.639	5,627		5,627	330	5,957
COUNTY MANAGER	59.00	0.061	542		542	32	574
COMMISSIONERS	7.00	0.007	64		64	4	68
CLERK ADMIN	6.00	0.006	55		55	3	58
CONTRACTS ADM	13.00	0.014	119		119	7	126
CDBG	94.00	0.098	863		863	51	914
TAX COLLECTOR	1.00	0.001	9		9	1	10
CLK MICROG	2.00	0.002	18		18	1	19
CLK CIVIL CRT	37.00	0.039	340		340	20	360
CLK PROBATE	12.00	0.013	110		110	6	116
CLK RECORDING	16.00	0.017	147		147	9	156
CLK DEL TAX	6.00	0.006	55		55	3	58
CLK JUVENILE	1.00	0.001	9		9	1	10
CLK CIVIL TRAF	2.00	0.002	18		18	1	19
CLK CRIM TRAF	12.00	0.013	110		110	6	116
CLK SUP DEPOSI	252.00	0.263	2,313		2,313	135	2,448
CLK COURT OPNS	6.00	0.006	55		55	3	58
CLERK OTHER	1,313.00	1.368	12,054		12,054	706	12,760
FUNDS 2 - 674	2,883.00	3.005	26,466		26,466	1,550	28,016
PROP APPRAISER	4.00	0.004	37		37	2	39
ELECTIONS	1.00	0.001	9		9	1	10
SHERIFF	130.00	0.135	1,193		1,193	70	1,263
PUB DEFENDER	1.00	0.001	9		9	1	10
STATE ATTORNEY	3.00	0.003	28		28	2	30
MED EXAMINER	433.00	0.451	3,975		3,975	233	4,208
HUMAN SERVICES	481.00	0.501	4,416		4,416	259	4,675
INT SVS FISCAL	13.00	0.014	119		119	7	126
COUNTY LANDS	21.00	0.022	193		193	11	204
EMER MGMT OPS	98.00	0.102	900		900	53	953
EMER RESPONSE	98.00	0.102	900		900	53	953
EMER DISPATCH	98.00	0.102	900		900	53	953
PS LOGISTICS	98.00	0.102	900		900	53	953
PS INFO RESOUR	98.00	0.102	900		900	53	953
PKS/REC GEN'L	6,508.00	6.782	59,744		59,744	3,499	63,243
ECONOMIC DEVT	2.00	0.002	18		18	1	19
ANIMAL CONTROL	4,058.00	4.229	37,253		37,253	2,182	39,435

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	1	10
NAT RES MGMT	612.00	0.638	5,618		5,618	329	5,947
CONST & DESIGN	2.00	0.002	18		18	1	19
FIRE IMPACT FE	486.00	0.506	4,462		4,462	261	4,723
MSTU SPEC DIST	682.00	0.711	6,261		6,261	367	6,628
MSBU SPEC DIST	453.00	0.472	4,159		4,159	244	4,403
MSTBU OPER	152.00	0.158	1,395		1,395	82	1,477
ADM OFF OF CTS	705.00	0.735	6,472		6,472	379	6,851
FUND 106 OTHER	54.00	0.056	496		496	29	525
HICKEY CREEK	1.00	0.001	9		9	1	10
FUND 138	230.00	0.240	2,111		2,111	124	2,235
FUND 139 OTHER	123.00	0.128	1,129		1,129	66	1,195
CANAL MAINT	11.00	0.011	101		101	6	107
SUR WTR MGMT	6.00	0.006	55		55	3	58
LIBRARIES	7,584.00	7.904	69,622		69,622	4,077	73,699
E911 IMPLEMENT	40.00	0.042	367		367	22	389
HEARING EXAMIN	52.00	0.054	477		477	28	505
PKS & REC 155	5,098.00	5.313	46,800		46,800	2,741	49,541
COMM DEVT ADM	768.00	0.800	7,050		7,050	413	7,463
PLANNING 155	81.00	0.084	744		744	44	788
DEVT REVIEW	1,338.00	1.394	12,283		12,283	719	13,002
REZONE & DRI'S	1,053.00	1.097	9,667		9,667	566	10,233
ENV SCIENCES	784.00	0.817	7,197		7,197	422	7,619
PERMIT ISSUANC	1,614.00	1.682	14,817		14,817	868	15,685
BUILDING INSP	3,572.00	3.723	32,791		32,791	1,920	34,711
CODE ENFORCE	2,398.00	2.499	22,014		22,014	1,289	23,303
PLANS REVIEW	1,010.00	1.053	9,272		9,272	543	9,815
ADM FEE COLLEC	125.00	0.130	1,148		1,148	67	1,215
ZONING REVIEW	325.00	0.339	2,984		2,984	175	3,159
VCB	790.00	0.823	7,252		7,252	425	7,677
SPORTS AUTHOR	18.00	0.019	165		165	10	175
TRANS ADMIN	5.00	0.005	46		46	3	49
LANDSCAPE	80.00	0.083	734		734	43	777
ROADWAY/PIPE	490.00	0.511	4,498		4,498	263	4,761
BRIDGE OPS	77.00	0.080	707		707	41	748
TRAF OPS/SIGNA	84.00	0.088	771		771	45	816
TRAF SIGN/MARK	100.00	0.104	918		918	54	972
TRAFFIC ENGIN	54.00	0.056	496		496	29	525
ENGINEER/PLAN	4.00	0.004	37		37	2	39
ENG/CONSTR	7.00	0.007	64		64	4	68
ENG/DESIGN	5.00	0.005	46		46	3	49
HAZ MAT FD 182	27.00	0.028	248		248	15	263
SCHOOL IMP FEE	455.00	0.474	4,177		4,177	245	4,422
COM PRK IMP FE	384.00	0.400	3,525		3,525	206	3,731
REG PRK IMP FE	273.00	0.285	2,506		2,506	147	2,653
ROADS IMP FEE	462.00	0.481	4,241		4,241	248	4,489

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	34	622
FUNDS 201-299	56.00	0.058	514		514	30	544
FUNDS 301-399	456.00	0.475	4,186		4,186	245	4,431
SOLID WASTE	7,594.00	7.914	69,714		69,714	4,083	73,797
AIRPORT & PORT	7,454.00	7.768	68,429		68,429	4,008	72,437
TOLL FACILITY	5,773.00	6.016	52,997		52,997	3,104	56,101
TRANSIT	6,190.00	6.451	56,825		56,825	3,328	60,153
UTILITIES	6,048.00	6.303	55,522		55,522	3,252	58,774
DATA PROCESS	14.00	0.015	129		129	8	137
GOVT COMMUNICA	276.00	0.288	2,534		2,534	148	2,682
DENTAL	417.00	0.435	3,828		3,828	224	4,052
GEN LIABILITY	142.00	0.148	1,304		1,304	76	1,380
FLEET MGMT	193.00	0.201	1,772		1,772	104	1,876
FLEET REPLACE	1,182.00	1.232	10,851		10,851	635	11,486
FMB - IMP FEE	15.00	0.016	138		138	8	146
BONITA IMP FEE	204.00	0.213	1,873		1,873	110	1,983
BON ROAD IMP F	17.00	0.018	156		156	9	165
LAW ENF TRUST	36.00	0.038	330		330	19	349
FD 190 ANIM TR	461.00	0.480	4,232		4,232	248	4,480
FD 632 MOSQ CO	1.00	0.001	9		9	1	10
FUND 661 BONDS	21.00	0.022	193		193	11	204
ALL OTHERS	5,952.00	6.203	54,642		54,642	3,200	57,842
Total:	95,956.00	100.000	880,890		880,890	50,210	931,100
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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	424	7,527
PURCHASING	10.00	0.279	2,152		2,152	128	2,280
HUMAN RESOURCE	14.80	0.414	3,186		3,186	190	3,376
MAINT/REP SVCS	138.00	3.856	29,704		29,704	1,772	31,476
COUNTY MANAGER	9.48	0.265	2,041		2,041	122	2,163
COMMISSIONERS	10.00	0.279	2,152		2,152	128	2,280
CLERK ADMIN	5.00	0.140	1,076		1,076	64	1,140
CONTRACTS ADM	6.00	0.168	1,291		1,291	77	1,368
CDBG	7.00	0.196	1,507		1,507	90	1,597
EQUAL EMP OPP	5.19	0.145	1,117		1,117	67	1,184
VETERAN'S SVCS	4.00	0.112	861		861	51	912
CLK MICROG	4.00	0.112	861		861	51	912
CLK CIVIL CRT	63.00	1.760	13,560		13,560	809	14,369
CLK PROBATE	8.00	0.224	1,722		1,722	103	1,825
CLK RECORDING	38.00	1.062	8,179		8,179	488	8,667
CLK DEL TAX	8.00	0.224	1,722		1,722	103	1,825
CLK FELONY	23.00	0.643	4,951		4,951	295	5,246
CLK JURY	2.00	0.056	430		430	26	456
CLK JUVENILE	13.00	0.363	2,798		2,798	167	2,965
CLK CIVIL TRAF	16.00	0.447	3,444		3,444	205	3,649
CLK CRIM TRAF	48.00	1.341	10,332		10,332	616	10,948
CLK CAPE CORAL	6.00	0.168	1,291		1,291	77	1,368
CLK SUP DEPOSI	6.00	0.168	1,291		1,291	77	1,368
CLK APPEALS	2.00	0.056	430		430	26	456
CLK COURT OPNS	13.00	0.363	2,798		2,798	167	2,965
CRIM ADM SVCS	10.00	0.279	2,152		2,152	128	2,280
CTS CUST SVC	20.00	0.559	4,305		4,305	257	4,562
HUMAN SERVICES	46.00	1.285	9,901		9,901	591	10,492
INT SVS FISCAL	14.00	0.391	3,013		3,013	180	3,193
COUNTY LANDS	13.00	0.363	2,798		2,798	167	2,965
EMER MGMT OPS	6.75	0.189	1,453		1,453	87	1,540
EMER RESPONSE	330.70	9.240	71,181		71,181	4,246	75,427
EMER DISPATCH	34.10	0.953	7,340		7,340	438	7,778
PS LOGISTICS	9.90	0.277	2,131		2,131	127	2,258
PS INFO RESOUR	4.20	0.117	904		904	54	958
PKS/REC GEN'L	125.22	3.499	26,953		26,953	1,608	28,561
ECONOMIC DEVT	16.00	0.447	3,444		3,444	205	3,649
ANIMAL CONTROL	46.00	1.285	9,901		9,901	591	10,492

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	17	308
NAT RES MGMT	42.65	1.192	9,180		9,180	548	9,728
CONST & DESIGN	11.50	0.321	2,475		2,475	148	2,623
MSTU SPEC DIST	2.75	0.077	592		592	35	627
HICKEY CREEK	1.00	0.028	215		215	13	228
FUND 138	2.40	0.067	517		517	31	548
FUND 139 OTHER	2.00	0.056	430		430	26	456
CANAL MAINT	26.00	0.726	5,596		5,596	334	5,930
SUR WTR MGMT	13.35	0.373	2,874		2,874	171	3,045
LIBRARIES	282.00	7.879	60,699		60,699	3,621	64,320
E911 IMPLEMENT	6.25	0.175	1,345		1,345	80	1,425
HEARING EXAMIN	5.00	0.140	1,076		1,076	64	1,140
PKS & REC 155	143.78	4.017	30,948		30,948	1,846	32,794
COMM DEVT ADM	19.65	0.549	4,230		4,230	252	4,482
PLANNING 155	11.60	0.324	2,497		2,497	149	2,646
DEVT REVIEW	21.40	0.598	4,606		4,606	275	4,881
REZONE & DRI'S	16.00	0.447	3,444		3,444	205	3,649
ENV SCIENCES	16.00	0.447	3,444		3,444	205	3,649
PERMIT ISSUANC	25.80	0.721	5,553		5,553	331	5,884
BUILDING INSP	57.10	1.595	12,290		12,290	733	13,023
CODE ENFORCE	38.35	1.072	8,255		8,255	492	8,747
PLANS REVIEW	16.15	0.451	3,476		3,476	207	3,683
ADM FEE COLLEC	2.00	0.056	430		430	26	456
ZONING REVIEW	5.20	0.145	1,119		1,119	67	1,186
VCB	24.00	0.671	5,166		5,166	308	5,474
SPORTS AUTHOR	3.00	0.084	646		646	39	685
TRANS ADMIN	9.50	0.265	2,045		2,045	122	2,167
LANDSCAPE	19.00	0.531	4,090		4,090	244	4,334
ROADWAY/PIPE	115.00	3.213	24,753		24,753	1,477	26,230
BRIDGE OPS	18.00	0.503	3,874		3,874	231	4,105
TRAF OPS/SIGNA	26.00	0.726	5,596		5,596	334	5,930
TRAF SIGN/MARK	31.00	0.866	6,673		6,673	398	7,071
TRAFFIC ENGIN	17.00	0.475	3,659		3,659	218	3,877
ENGINBER/PLAN	10.00	0.279	2,152		2,152	128	2,280
ENG/CONSTR	21.00	0.587	4,520		4,520	270	4,790
ENG/DESIGN	14.00	0.391	3,013		3,013	180	3,193
GIS	5.00	0.140	1,076		1,076	64	1,140
HAZ MAT FD 182	4.25	0.119	915		915	55	970
CONSER PKS/REC	10.00	0.279	2,152		2,152	128	2,280
CONSER CTY LAN	1.00	0.028	215		215	13	228
SOLID WASTE	71.00	1.984	15,282		15,282	912	16,194
AIRPORT & PORT	370.00	10.338	79,640		79,640	4,751	84,391
TOLL FACILITY	114.00	3.185	24,538		24,538	1,464	26,002
TRANSIT	257.00	7.181	55,318		55,318	3,300	58,618
UTILITIES	291.00	8.131	62,636		62,636	3,737	66,373
DATA PROCESS	1.00	0.028	215		215	13	228

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	49	878
DENTAL	0.55	0.015	118		118	7	125
GROUP MEDICAL	6.65	0.186	1,431		1,431	85	1,516
GEN LIABILITY	5.63	0.157	1,212		1,212	72	1,284
FLEET MGMT	33.00	0.922	7,112		7,112	416	7,528
Total:	3,579.00	100.000	770,360		770,360	43,893	814,253
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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	19,407	3,266	3,464	5,150	7,527
PURCHASING	5,323	1,234	1,070	739	2,280
HUMAN RESOURCE	11,497	4,255	3,380	486	3,376
MAINT/REP SVCS	145,700	32,030	76,237	5,957	31,476
COUNTY MANAGER	11,639	4,941	3,961	574	2,163
COMMISSIONERS	9,209	3,488	3,373	68	2,280
CLERK ADMIN	7,580	2,983	3,399	58	1,140
CONTRACTS ADM	3,793	1,196	1,103	126	1,368
CDBG	13,384	5,315	5,558	914	1,597
EQUAL EMP OPP	1,184				1,184
VETERAN'S SVCS	912				912
TAX COLLECTOR	3,185	1,283	1,892	10	
CLK MICROG	3,461	1,525	1,005	19	912
CLK CIVIL CRT	58,971	42,206	2,036	360	14,369
CLK PROBATE	8,043	5,822	280	116	1,825
CLK RECORDING	152,063	124,619	18,621	156	8,667
CLK DEL TAX	4,204	1,394	927	58	1,825
CLK FELONY	13,954	8,193	515		5,246
CLK JURY	24,126	6,557	17,113		456
CLK JUVENILE	5,690	2,115	600	10	2,965
CLK CIVIL TRAF	35,425	31,477	280	19	3,649
CLK CRIM TRAF	57,050	45,497	489	116	10,948
CLK CAPE CORAL	2,419	640	411		1,368
CLK SUP DEPOSI	6,795	2,744	235	2,448	1,368
CLK APPEALS	456				456
CLK COURT OPNS	4,148	818	307	58	2,965
CRIM ADM SVCS	2,280				2,280
CTS CUST SVC	4,562				4,562
CLERK OTHER	678,941	662,540	3,641	12,760	
FUNDS 2 - 674	1,020,491	672,730	319,745	28,016	
PROP APPRAISER	959	528	392	39	
ELECTIONS	2,020	790	1,220	10	
SHERIFF	20,481	5,171	14,047	1,263	
CT SVCS-GEN FD	553	456	97		
GUAR AD LITEM	522	190	332		
PUB DEFENDER	1,440	425	1,005	10	
STATE ATTORNEY	4,957	1,411	3,516	30	
MED EXAMINER	12,213	2,890	5,115	4,208	
HUMAN SERVICES	68,086	20,453	32,466	4,675	10,492

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
STATE HEALTH	690	286	404		
INT SVS FISCAL	5,613	1,198	1,096	126	3,193
COUNTY LANDS	5,959	1,354	1,436	204	2,965
EMER MGMT OPS	16,535	5,564	8,478	953	1,540
EMER RESPONSE	90,430	5,566	8,484	953	75,427
EMER DISPATCH	22,773	5,564	8,478	953	7,778
PS LOGISTICS	17,253	5,564	8,478	953	2,258
PS INFO RESOUR	15,953	5,564	8,478	953	958
PKS/REC GEN'L	168,984	33,363	43,817	63,243	28,561
ECONOMIC DEVT	8,533	1,844	3,021	19	3,649
ANIMAL CONTROL	75,204	15,641	9,636	39,435	10,492
SMART GROWTH	1,592	856	418	10	308
NAT RES MGMT	36,470	8,706	12,089	5,947	9,728
CONST & DESIGN	4,493	1,042	809	19	2,623
FIRE IMPACT FE	31,882	25,006	2,153	4,723	
MSTU SPEC DIST	112,987	96,951	8,781	6,628	627
MSBU SPEC DIST	51,860	44,586	2,871	4,403	
MSTBU OPER	6,404	4,758	169	1,477	
ADM OFF OF CTS	48,337	31,673	9,813	6,851	
FUND 106 OTHER	14,648	9,439	4,684	525	
HICKEY CREEK	3,483	2,905	340	10	228
FUND 138	34,054	25,315	5,956	2,235	548
FUND 139 OTHER	14,433	12,553	229	1,195	456
CANAL MAINT	16,845	5,582	5,226	107	5,930
SUR WTR MGMT	8,656	2,865	2,688	58	3,045
LIBRARIES	337,727	78,897	120,811	73,699	64,320
E911 IMPLEMENT	13,696	9,344	2,538	389	1,425
HEARING EXAMIN	4,679	1,521	1,513	505	1,140
PKS & REC 155	179,091	33,672	63,084	49,541	32,794
COMM DEVT ADM	17,735	3,526	2,264	7,463	4,482
PLANNING 155	7,578	2,024	2,120	788	2,646
DEVT REVIEW	33,228	6,080	9,265	13,002	4,881
REZONE & DRI'S	28,439	6,114	8,443	10,233	3,649
ENV SCIENCES	15,508	3,177	1,063	7,619	3,649
PRRMIT ISSUANC	40,070	7,331	11,170	15,685	5,884
BUILDING INSP	88,696	16,222	24,740	34,711	13,023
CODE ENFORCE	59,550	10,896	16,604	23,303	8,747
PLANS REVIEW	25,081	4,589	6,994	9,815	3,683
ADM FEE COLLEC	3,107	568	868	1,215	456
ZONING REVIEW	8,072	1,476	2,251	3,159	1,186
VCB	53,372	17,823	22,398	7,677	5,474
SPORTS AUTHOR	6,581	2,041	3,680	175	685
TRANS ADMIN	8,387	5,231	940	49	2,167
LANDSCAPE	12,810	2,512	5,187	777	4,334
ROADWAY/PIPE	77,592	15,199	31,402	4,761	26,230
BRIDGE OPS	12,144	2,378	4,913	748	4,105
TRAF OPS/SIGNA	22,817	4,973	11,098	816	5,930
TRAF SIGN/MARK	27,204	5,930	13,231	972	7,071

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
TRAFFIC ENGIN	14,903	3,253	7,248	525	3,877
ENGINEER/PLAN	4,383	1,092	972	39	2,280
ENG/CONSTR	9,192	2,292	2,042	68	4,790
ENG/DESIGN	6,135	1,529	1,364	49	3,193
GIS	2,360	705	515		1,140
HAZ MAT FD 182	7,990	5,002	1,755	263	970
SCHOOL IMP FEE	16,091	9,536	2,133	4,422	
COM PRK IMP FE	29,137	23,540	1,866	3,731	
REG PRK IMP FE	8,791	3,568	2,570	2,653	
ROADS IMP FEE	32,708	20,403	7,816	4,489	
EMS IMPACT FEE	6,586	4,952	1,012	622	
FUNDS 201-299	6,018	5,383	91	544	
CONSER PKS/REC	2,280				2,280
CONSER CTY LAN	228				228
FUNDS 301-399	64,581	39,220	20,930	4,431	
SOLID WASTE	195,685	64,591	41,103	73,797	16,194
AIRPORT & PORT	348,061	95,952	95,281	72,437	84,391
TOLL FACILITY	153,615	56,519	14,993	56,101	26,002
TRANSIT	195,317	40,160	36,386	60,153	58,618
UTILITIES	447,340	153,089	169,104	58,774	66,373
DATA PROCESS	17,534	8,583	8,586	137	228
GOVT COMMUNICA	12,233	6,239	2,434	2,682	878
DENTAL	11,008	6,635	196	4,052	125
GROUP MEDICAL	11,434	9,415	503		1,516
GEN LIABILITY	9,978	5,226	2,088	1,380	1,284
FLEET MGMT	96,310	31,410	55,496	1,876	7,528
FLEET REPLACE	17,976	5,387	1,103	11,486	
FMB - IMP FEE	5,657	5,406	105	146	
BONITA IMP FEE	9,381	6,980	418	1,983	
BON ROAD IMP F	838	281	392	165	
LAW ENF TRUST	5,834	5,446	39	349	
FD 190 ANIM TR	7,630	2,954	196	4,480	
FD 632 MOSQ CO	4,184	4,155	19	10	
FUND 661 BONDS	616	144	268	204	
FD 951 LT DEBT	169	169			
FIXED ASSETS	14,247	14,247			
ALL OTHERS	102,915	28,949	16,124	57,842	

Reimbursement:

Total:	6,319,159	2,996,991	1,576,815	931,100	814,253
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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	12,248	1,849	14,097	
NON-DEPART'L	1,949	31	1,980	
BUDGET SVCS	10,125	863	10,988	
CLK INT AUDIT	17,518	4,505	22,023	
CLERK FINANCE	18,330	1,077	19,407	
PURCHASING		8,966	8,966	
HUMAN RESOURCE		11,762	11,762	
MAINT/REP SVCS		103,179	103,179	
COUNTY MANAGER		20,135	20,135	
COMMISSIONERS		134,900	134,900	
CONTRACTS ADM		1,666	1,666	
Total Allocated Additions:	91,444	288,933	380,377	380,377
Total to be Allocated:	3,595,580	288,933		3,884,513
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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:	91,444	91,444	91,444
Reallocate Admin:		-91,444	
1st Allocation:	3,595,580		3,595,580
	-----		-----
Additions 2nd			
Others:	288,933	288,933	288,933
Reallocate Admin:		-288,933	
2nd Allocation:	288,933		288,933
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Total Allocated:	3,884,513		3,884,513
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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	39,090		39,090		39,090
BUDGET SVCS	127.75	0.535	19,225		19,225		19,225
PURCHASING	81.75	0.342	12,302		12,302	1,005	13,307
HUMAN RESOURCE	561.25	2.349	84,462		84,462	6,899	91,361
MAINT/REP SVCS	81.75	0.342	12,302		12,302	1,005	13,307
COUNTY MANAGER	164.75	0.690	24,793		24,793	2,025	26,818
COMMISSIONERS	4,029.00	16.863	606,321		606,321	49,526	655,847
CLERK ADMIN	181.25	0.759	27,276		27,276	2,228	29,504
CONTRACTS ADM	167.50	0.701	25,207		25,207	2,059	27,266
EQUAL EMP OPP	85.50	0.358	12,867		12,867	1,051	13,918
VETERAN'S SVCS	1.00	0.004	150		150	12	162
TAX COLLECTOR	17.75	0.074	2,671		2,671	218	2,889
PROP APPRAISER	305.50	1.279	45,974		45,974	3,755	49,729
ELECTIONS	15.00	0.063	2,257		2,257	184	2,441
SHERIFF	68.00	0.285	10,233		10,233	836	11,069
CT SVCS-GEN FD	16.75	0.070	2,521		2,521	206	2,727
PUB DEFENDER	12.50	0.052	1,881		1,881	154	2,035
STATE ATTORNEY	17.25	0.072	2,596		2,596	212	2,808
MED EXAMINER	14.65	0.061	2,205		2,205	180	2,385
HUMAN SERVICES	79.90	0.334	12,024		12,024	982	13,006
STATE HEALTH	2.00	0.008	301		301	25	326
COUNTY LANDS	1,119.75	4.687	168,510		168,510	13,764	182,274
EMER MGMT OPS	43.25	0.181	6,509		6,509	532	7,041
EMER OPS PLAN	11.00	0.046	1,655		1,655	135	1,790
EMER RESPONSE	135.00	0.565	20,316		20,316	1,659	21,975
EMER DISPATCH	0.25	0.001	38		38	3	41
PKS/REC GEN'L	291.95	1.222	43,935		43,935	3,589	47,524
ECONOMIC DEVT	55.00	0.230	8,277		8,277	676	8,953
ANIMAL CONTROL	333.90	1.398	50,248		50,248	4,104	54,352
SMART GROWTH	37.00	0.155	5,568		5,568	455	6,023
NAT RES MGMT	869.00	3.637	130,775		130,775	10,682	141,457
CONST & DESIGN	104.50	0.437	15,726		15,726	1,285	17,011
FIRE IMPACT FE	24.50	0.103	3,687		3,687	301	3,988
COMM RED AGEN	58.50	0.245	8,804		8,804	719	9,523
FUND 138	60.50	0.253	9,105		9,105	744	9,849
CANAL MAINT	0.25	0.001	38		38	3	41
SUR WTR MGMT	9.75	0.041	1,467		1,467	120	1,587
LIBRARIES	82.00	0.343	12,340		12,340	1,008	13,348
E911 IMPLEMENT	2.25	0.009	339		339	28	367
HEARING EXAMIN	439.75	1.841	66,178		66,178	5,406	71,584
PKS & REC 155	291.95	1.222	43,935		43,935	3,589	47,524
COMM DEVT ADM	1,409.50	5.899	212,115		212,115	17,326	229,441
PLANNING 155	721.00	3.018	108,503		108,503	8,863	117,366
DEVT REVIEW	644.00	2.695	96,915		96,915	7,916	104,831
REZONE & DRI'S	900.00	3.767	135,440		135,440	11,063	146,503
ENV SCIENCES	192.00	0.804	28,894		28,894	2,360	31,254

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	169	2,238
BUILDING INSP	49.25	0.206	7,412		7,412	605	8,017
CODE ENFORCE	826.75	3.460	124,417		124,417	10,163	134,580
PLANS REVIEW	23.50	0.098	3,536		3,536	289	3,825
ADM FEE COLLEC	3.25	0.014	489		489	40	529
ZONING REVIEW	1,462.75	6.122	220,128		220,128	17,981	238,109
VCB	142.75	0.597	21,482		21,482	1,755	23,237
SPORTS AUTHOR	20.25	0.085	3,047		3,047	249	3,296
TRANS ADMIN	539.50	2.258	81,189		81,189	6,632	87,821
LANDSCAPE	54.00	0.226	8,126		8,126	664	8,790
ROADWAY/PIPE	7.00	0.029	1,053		1,053	86	1,139
BRIDGE OPS	6.00	0.025	903		903	74	977
TRAF OPS/SIGNA	32.25	0.135	4,853		4,853	396	5,249
TRAF SIGN/MARK	30.25	0.127	4,552		4,552	372	4,924
TRAFFIC ENGIN	28.75	0.120	4,327		4,327	353	4,680
ENGINEER/PLAN	642.00	2.687	96,614		96,614	7,892	104,506
ENG/CONSTR	111.00	0.465	16,704		16,704	1,364	18,068
ENG/DESIGN	22.25	0.093	3,348		3,348	274	3,622
SCHOOL IMP FEE	124.25	0.520	18,698		18,698	1,527	20,225
COM PRK IMP FE	12.75	0.053	1,919		1,919	157	2,076
REG PRK IMP FE	3.00	0.013	451		451	37	488
ROADS IMP FEE	225.00	0.942	33,860		33,860	2,766	36,626
EMS IMPACT FEE	6.75	0.028	1,016		1,016	83	1,099
SOLID WASTE	303.50	1.270	45,673		45,673	3,731	49,404
TOLL FACILITY	10.00	0.042	1,505		1,505	123	1,628
TRANSIT	106.75	0.447	16,065		16,065	1,312	17,377
UTILITIES	756.00	3.164	113,770		113,770	9,293	123,063
DATA PROCESS	25.00	0.105	3,762		3,762	307	4,069
DENTAL	34.72	0.145	5,225		5,225	427	5,652
GROUP MEDICAL	419.84	1.757	63,181		63,181	5,161	68,342
GEN LIABILITY	355.44	1.488	53,490		53,490	4,369	57,859
FLEET MGMT	4.25	0.018	640		640	52	692
CONTRACTS CHG	2,466.00	10.321	371,107		371,107	30,313	401,420
ALL OTHERS	897.00	3.754	134,994		134,994	11,025	146,019
Total:	23,892.60	100.000	3,595,580		3,595,580	288,933	3,884,513
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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	39,090	39,090
BUDGET SVCS	19,225	19,225
PURCHASING	13,307	13,307
HUMAN RESOURCE	91,361	91,361
MAINT/REP SVCS	13,307	13,307
COUNTY MANAGER	26,818	26,818
COMMISSIONERS	655,847	655,847
CLERK ADMIN	29,504	29,504
CONTRACTS ADM	27,266	27,266
EQUAL EMP OPP	13,918	13,918
VETERAN'S SVCS	162	162
TAX COLLECTOR	2,889	2,889
PROP APPRAISER	49,729	49,729
ELECTIONS	2,441	2,441
SHERIFF	11,069	11,069
CT SVCS-GEN FD	2,727	2,727
PUB DEFENDER	2,035	2,035
STATE ATTORNEY	2,808	2,808
MED EXAMINER	2,385	2,385
HUMAN SERVICES	13,006	13,006
STATE HEALTH	326	326
COUNTY LANDS	182,274	182,274
EMER MGMT OPS	7,041	7,041
EMER OPS PLAN	1,790	1,790
EMER RESPONSE	21,975	21,975
EMER DISPATCH	41	41
PKS/REC GEN'L	47,524	47,524
ECONOMIC DEVT	8,953	8,953
ANIMAL CONTROL	54,352	54,352
SMART GROWTH	6,023	6,023
NAT RES MGMT	141,457	141,457
CONST & DESIGN	17,011	17,011
FIRE IMPACT FE	3,988	3,988
COMM RED AGEN	9,523	9,523
FUND 138	9,849	9,849
CANAL MAINT	41	41
SUR WTR MGMT	1,587	1,587
LIBRARIES	13,348	13,348
E911 IMPLEMENT	367	367
HEARING EXAMIN	71,584	71,584
PKS & REC 155	47,524	47,524
COMM DEVT ADM	229,441	229,441
PLANNING 155	117,366	117,366
DEVT REVIEW	104,831	104,831
REZONE & DRI'S	146,503	146,503
ENV SCIENCES	31,254	31,254
PERMIT ISSUANC	2,238	2,238
BUILDING INSP	8,017	8,017

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
CODE ENFORCE	134,580	134,580
PLANS REVIEW	3,825	3,825
ADM FEE COLLEC	529	529
ZONING REVIEW	238,109	238,109
VCB	23,237	23,237
SPORTS AUTHOR	3,296	3,296
TRANS ADMIN	87,821	87,821
LANDSCAPE	8,790	8,790
ROADWAY/PIPE	1,139	1,139
BRIDGE OPS	977	977
TRAF OPS/SIGNA	5,249	5,249
TRAF SIGN/MARK	4,924	4,924
TRAFFIC ENGIN	4,680	4,680
ENGINEER/PLAN	104,506	104,506
ENG/CONSTR	18,068	18,068
ENG/DESIGN	3,622	3,622
SCHOOL IMP FEE	20,225	20,225
COM PRK IMP FE	2,076	2,076
REG PRK IMP FE	488	488
ROADS IMP FEE	36,626	36,626
EMS IMPACT FEE	1,099	1,099
SOLID WASTE	49,404	49,404
TOLL FACILITY	1,628	1,628
TRANSIT	17,377	17,377
UTILITIES	123,063	123,063
DATA PROCESS	4,069	4,069
DENTAL	5,652	5,652
GROUP MEDICAL	68,342	68,342
GEN LIABILITY	57,859	57,859
FLEET MGMT	692	692
CONTRACTS CHG	401,420	401,420
ALL OTHERS	146,019	146,019

Reimbursement:

Total:	3,884,513	3,884,513
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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	843	260	1,103	
NON-DEPART'L	425	7	432	
BUDGET SVCS	2,893	247	3,140	
CLK INT AUDIT	28,862	7,422	36,284	
CLERK FINANCE	5,028	295	5,323	
CTY ATTORNEY	12,302	1,005	13,307	
PURCHASING		4,967	4,967	
HUMAN RESOURCE		3,564	3,564	
MAINT/REP SVCS		75	75	
COUNTY MANAGER		6,102	6,102	
COMMISSIONERS		9,219	9,219	
Total Allocated Additions:	52,438	33,163	85,601	85,601
Total to be Allocated:	762,793	33,163		795,956
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PURCHASING
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
Expenses:					
SALARIES & WAGES	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	
Departmental Expenditures:	711,483	1,128	102,338	230,151	377,866
Deductions:	-1,128	-1,128			
Functional Cost:	710,355		102,338	230,151	377,866
Additions 1st					
Others:	52,438	52,438	7,555	16,990	27,893
Reallocate Admin:		-52,438			
1st Allocation:	762,793		109,893	247,141	405,759

Additions 2nd					
Others:	33,163	33,163	4,780	10,745	17,638
Reallocate Admin:		-33,163			
2nd Allocation:	33,163		4,780	10,745	17,638

Total Allocated:	795,956		114,673	257,886	423,397
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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	76	1,699
MAINT/REP SVCS	25.00	5.274	5,796		5,796	270	6,066
COUNTY MANAGER	14.00	2.954	3,246		3,246	151	3,397
COMMISSIONERS	5.00	1.055	1,159		1,159	54	1,213
CONTRACTS ADM	1.00	0.211	232		232	11	243
VETERAN'S SVCS	3.00	0.633	696		696	32	728
CT SVCS-GEN FD	3.00	0.633	696		696	32	728
HUMAN SERVICES	4.00	0.844	927		927	43	970
INT SVS FISCAL	12.00	2.532	2,782		2,782	130	2,912
COUNTY LANDS	13.00	2.743	3,014		3,014	141	3,155
EMER MGMT OPS	1.00	0.211	232		232	11	243
EMER RESPONSE	27.00	5.696	6,260		6,260	292	6,552
EMER DISPATCH	1.00	0.211	232		232	11	243
PS LOGISTICS	1.00	0.211	232		232	11	243
PS INFO RESOUR	1.00	0.211	232		232	11	243
PKS/REC GEN'L	61.50	12.975	14,258		14,258	665	14,923
ECONOMIC DEVT	5.00	1.055	1,159		1,159	54	1,213
ANIMAL CONTROL	6.00	1.266	1,391		1,391	65	1,456
NAT RES MGMT	9.00	1.899	2,087		2,087	97	2,184
CONST & DESIGN	9.00	1.899	2,087		2,087	97	2,184
CANAL MAINT	1.00	0.211	232		232	11	243
SUR WTR MGMT	1.00	0.211	232		232	11	243
LIBRARIES	36.00	7.595	8,346		8,346	389	8,735
E911 IMPLEMENT	1.00	0.211	232		232	11	243
HEARING EXAMIN	2.00	0.422	464		464	22	486
PKS & REC 155	61.50	12.975	14,258		14,258	665	14,923
COMM DEVT ADM	4.00	0.844	927		927	43	970
VCB	17.00	3.587	3,941		3,941	184	4,125
SPORTS AUTHOR	3.00	0.633	696		696	32	728
TRANS ADMIN	2.00	0.422	464		464	22	486
LANDSCAPE	2.00	0.422	464		464	22	486
ROADWAY/PIPE	8.00	1.688	1,855		1,855	86	1,941
BRIDGE OPS	2.00	0.422	464		464	22	486
TRAF OPS/SIGNA	3.00	0.633	696		696	32	728
TRAF SIGN/MARK	4.00	0.844	927		927	43	970
TRAFFIC ENGIN	3.00	0.633	696		696	32	728
ENGINEER/PLAN	1.00	0.211	232		232	11	243
ENG/CONSTR	1.00	0.211	232		232	11	243
ENG/DESIGN	1.00	0.211	232		232	11	243
HAZ MAT FD 182	1.00	0.211	232		232	11	243
SOLID WASTE	7.00	1.477	1,623		1,623	76	1,699

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	130	2,912
TRANSIT	24.00	5.063	5,564		5,564	259	5,823
UTILITIES	32.00	6.751	7,419		7,419	346	7,765
GROUP MEDICAL	1.00	0.211	232		232	11	243
GEN LIABILITY	1.00	0.211	232		232	11	243
FLEET MGMT	2.00	0.422	458		458	22	480
Total:	474.00	100.000	109,893		109,893	4,780	114,673
	=====	=====	=====	=====	=====	=====	=====

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	24	579
MAINT/REP SVCS	734.00	9.152	22,619		22,619	997	23,616
COUNTY MANAGER	9.00	0.112	277		277	12	289
COMMISSIONERS	11.00	0.137	339		339	15	354
CLERK ADMIN	2.00	0.025	62		62	3	65
CONTRACTS ADM	6.00	0.075	185		185	8	193
CDBG	43.00	0.536	1,325		1,325	58	1,383
EQUAL EMP OPP	1.00	0.012	31		31	1	32
TAX COLLECTOR	2.00	0.025	62		62	3	65
ELECTIONS	2.00	0.025	62		62	3	65
SHERIFF	117.00	1.459	3,605		3,605	159	3,764
CT SVCS-GEN FD	339.00	4.227	10,446		10,446	461	10,907
GUAR AD LITEM	2.00	0.025	62		62	3	65
PUB DEFENDER	3.00	0.037	92		92	4	96
STATE ATTORNEY	47.00	0.586	1,448		1,448	64	1,512
MED EXAMINER	45.00	0.561	1,387		1,387	61	1,448
HUMAN SERVICES	85.00	1.060	2,619		2,619	115	2,734
STATE HEALTH	1.00	0.012	31		31	1	32
INT SVS FISCAL	10.00	0.125	308		308	14	322
COUNTY LANDS	11.00	0.137	339		339	15	354
EMER MGMT OPS	52.00	0.648	1,602		1,602	71	1,673
EMER RESPONSE	133.00	1.658	4,098		4,098	181	4,279
EMER DISPATCH	11.00	0.137	339		339	15	354
PS LOGISTICS	121.00	1.509	3,729		3,729	164	3,893
PS INFO RESOUR	38.00	0.474	1,171		1,171	52	1,223
PKS/REC GEN'L	659.50	8.223	20,323		20,323	896	21,219
ECONOMIC DEVT	14.00	0.175	431		431	19	450
ANIMAL CONTROL	71.00	0.885	2,188		2,188	96	2,284
SMART GROWTH	2.00	0.025	62		62	3	65
NAT RES MGMT	115.00	1.434	3,544		3,544	156	3,700
CONST & DESIGN	7.00	0.087	216		216	10	226
MSTU SPEC DIST	33.50	0.418	1,032		1,032	46	1,078
MSBU SPEC DIST	7.50	0.094	231		231	10	241
FUND 138	11.00	0.137	339		339	15	354
CANAL MAINT	30.00	0.374	924		924	41	965
LIBRARIES	349.00	4.352	10,755		10,755	474	11,229
E911 IMPLEMENT	34.00	0.424	1,048		1,048	46	1,094
HEARING EXAMIN	3.00	0.037	92		92	4	96
PKS & REC 155	659.50	8.223	20,323		20,323	896	21,219
COMM DEVT ADM	4.00	0.050	123		123	5	128
PLANNING 155	40.00	0.499	1,233		1,233	54	1,287

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	15	354
REZONE & DRI'S	13.00	0.162	401		401	18	419
ENV SCIENCES	17.00	0.212	524		524	23	547
PERMIT ISSUANC	11.00	0.137	339		339	15	354
BUILDING INSP	15.00	0.187	462		462	20	482
CODE ENFORCE	36.00	0.449	1,109		1,109	49	1,158
PLANS REVIEW	3.00	0.037	92		92	4	96
ZONING REVIEW	2.00	0.025	62		62	3	65
VCB	59.00	0.736	1,818		1,818	80	1,898
SPORTS AUTHOR	16.00	0.200	493		493	22	515
LANDSCAPE	97.00	1.209	2,989		2,989	132	3,121
ROADWAY/PIPE	169.00	2.107	5,208		5,208	230	5,438
BRIDGE OPS	46.00	0.574	1,418		1,418	62	1,480
TRAF OPS/SIGNA	122.00	1.521	3,760		3,760	166	3,926
TRAF SIGN/MARK	98.00	1.222	3,020		3,020	133	3,153
TRAFFIC ENGIN	42.00	0.524	1,294		1,294	57	1,351
ENGINEER/PLAN	43.00	0.536	1,325		1,325	58	1,383
ENG/CONSTR	32.00	0.399	986		986	43	1,029
ENG/DESIGN	4.00	0.050	123		123	5	128
HAZ MAT FD 182	19.00	0.237	585		585	26	611
FUNDS 301-399	487.00	6.072	15,007		15,007	662	15,669
SOLID WASTE	379.00	4.726	11,679		11,679	515	12,194
TOLL FACILITY	167.00	2.082	5,146		5,146	227	5,373
TRANSIT	201.00	2.506	6,194		6,194	273	6,467
UTILITIES	1,691.00	21.085	52,109		52,109	2,297	54,406
DATA PROCESS	24.00	0.299	740		740	33	773
GOVT COMMUNICA	14.00	0.175	431		431	19	450
GEN LIABILITY	5.00	0.062	154		154	7	161
FLEET MGMT	203.00	2.531	6,257		6,257	276	6,533
Total:	8,020.00	100.000	247,141		247,141	10,745	257,886
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Allocation Basis: NUMBER OF CENTRALIZED PO'S PROCESSED

Source: PURCHASE ORDER REPORT

PURCHASING
Detail Allocation of
FORMAL BIDS/RFP'S

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	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	70	1,643
MAINT/REP SVCS	28.00	5.426	22,018		22,018	984	23,002
COUNTY MANAGER	1.00	0.194	786		786	35	821
COMMISSIONERS	7.00	1.357	5,504		5,504	246	5,750
TAX COLLECTOR	1.00	0.194	786		786	35	821
STATE ATTORNEY	3.00	0.581	2,359		2,359	105	2,464
MED EXAMINER	4.00	0.775	3,145		3,145	141	3,286
HUMAN SERVICES	11.00	2.132	8,650		8,650	387	9,037
COUNTY LANDS	1.00	0.194	786		786	35	821
EMER MGMT OPS	27.50	5.329	21,625		21,625	966	22,591
EMER RESPONSE	27.50	5.329	21,625		21,625	966	22,591
PS LOGISTICS	1.00	0.194	786		786	35	821
PKS/REC GEN'L	18.50	3.585	14,548		14,548	650	15,198
ANIMAL CONTROL	30.00	5.814	23,591		23,591	1,054	24,645
NAT RES MGMT	10.50	2.035	8,257		8,257	369	8,626
CONST & DESIGN	4.00	0.775	3,145		3,145	141	3,286
MSTU SPEC DIST	1.00	0.194	786		786	35	821
LIBRARIES	34.00	6.589	26,736		26,736	1,195	27,931
HEARING EXAMIN	1.00	0.194	786		786	35	821
PKS & REC 155	18.50	3.585	14,548		14,548	650	15,198
COMM DEVT ADM	7.00	1.357	5,504		5,504	246	5,750
DEVT REVIEW	1.00	0.194	786		786	35	821
ENV SCIENCES	1.00	0.194	786		786	35	821
BUILDING INSP	3.00	0.581	2,359		2,359	105	2,464
CODE ENFORCE	3.50	0.678	2,752		2,752	123	2,875
VCB	7.00	1.357	5,504		5,504	246	5,750
SPORTS AUTHOR	2.00	0.388	1,573		1,573	70	1,643
TRANS ADMIN	29.83	5.781	23,457		23,457	1,048	24,505
TRAF OPS/SIGNA	4.00	0.775	3,145		3,145	141	3,286
TRAF SIGN/MARK	4.00	0.775	3,145		3,145	141	3,286
TRAFFIC ENGIN	5.00	0.969	3,932		3,932	176	4,108
ENG/CONSTR	0.33	0.064	259		259	12	271
SOLID WASTE	11.50	2.229	9,043		9,043	404	9,447
TOLL FACILITY	2.00	0.388	1,573		1,573	70	1,643
TRANSIT	11.00	2.132	8,650		8,650	387	9,037
UTILITIES	113.00	21.899	88,858		88,858	3,971	92,829
DATA PROCESS	32.50	6.298	25,557		25,557	1,142	26,699
FLEET MGMT	32.84	6.364	25,828		25,828	1,152	26,980
Total:	516.00	100.000	405,759		405,759	17,638	423,397
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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	3,921	1,699	579	1,643
MAINT/REP SVCS	52,684	6,066	23,616	23,002
COUNTY MANAGER	4,507	3,397	289	821
COMMISSIONERS	7,317	1,213	354	5,750
CLERK ADMIN	65		65	
CONTRACTS ADM	436	243	193	
CDBG	1,383		1,383	
EQUAL EMP OPP	32		32	
VETERAN'S SVCS	728	728		
TAX COLLECTOR	886		65	821
ELECTIONS	65		65	
SHERIFF	3,764		3,764	
CT SVCS-GEN FD	11,635	728	10,907	
GUAR AD LITEM	65		65	
PUB DEFENDER	96		96	
STATE ATTORNEY	3,976		1,512	2,464
MED EXAMINER	4,734		1,448	3,286
HUMAN SERVICES	12,741	970	2,734	9,037
STATE HEALTH	32		32	
INT SVS FISCAL	3,234	2,912	322	
COUNTY LANDS	4,330	3,155	354	821
EMER MGMT OPS	24,507	243	1,673	22,591
EMER RESPONSE	33,422	6,552	4,279	22,591
EMER DISPATCH	597	243	354	
PS LOGISTICS	4,957	243	3,893	821
PS INFO RESOUR	1,466	243	1,223	
PKS/REC GEN'L	51,340	14,923	21,219	15,198
ECONOMIC DEVT	1,663	1,213	450	
ANIMAL CONTROL	28,385	1,456	2,284	24,645
SMART GROWTH	65		65	
NAT RES MGMT	14,510	2,184	3,700	8,626
CONST & DESIGN	5,696	2,184	226	3,286
MSTU SPEC DIST	1,899		1,078	821
MSBU SPEC DIST	241		241	
FUND 138	354		354	
CANAL MAINT	1,208	243	965	
SUR WTR MGMT	243	243		
LIBRARIES	47,895	8,735	11,229	27,931
E911 IMPLEMENT	1,337	243	1,094	
HEARING EXAMIN	1,403	486	96	821
PKS & REC 155	51,340	14,923	21,219	15,198
COMM DEVT ADM	6,848	970	128	5,750
PLANNING 155	1,287		1,287	

PURCHASING

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
DEVT REVIEW	1,175		354	821
REZONE & DRI'S	419		419	
ENV SCIENCES	1,368		547	821
PERMIT ISSUANC	354		354	
BUILDING INSP	2,946		482	2,464
CODE ENFORCE	4,033		1,158	2,875
PLANS REVIEW	96		96	
ZONING REVIEW	65		65	
VCB	11,773	4,125	1,898	5,750
SPORTS AUTHOR	2,886	728	515	1,643
TRANS ADMIN	24,991	486		24,505
LANDSCAPE	3,607	486	3,121	
ROADWAY/PIPE	7,379	1,941	5,438	
BRIDGE OPS	1,966	486	1,480	
TRAF OPS/SIGNA	7,940	728	3,926	3,286
TRAF SIGN/MARK	7,409	970	3,153	3,286
TRAFFIC ENGIN	6,187	728	1,351	4,108
ENGINEER/PLAN	1,626	243	1,383	
ENG/CONSTR	1,543	243	1,029	271
ENG/DESIGN	371	243	128	
HAZ MAT FD 182	854	243	611	
FUNDS 301-399	15,669		15,669	
SOLID WASTE	23,340	1,699	12,194	9,447
TOLL FACILITY	9,928	2,912	5,373	1,643
TRANSIT	21,327	5,823	6,467	9,037
UTILITIES	155,000	7,765	54,406	92,829
DATA PROCESS	27,472		773	26,699
GOVT COMMUNICA	450		450	
GROUP MEDICAL	243	243		
GEN LIABILITY	404	243	161	
FLEET MGMT	33,993	480	6,533	26,980
Reimbursement:				
Total:	795,956	114,673	257,886	423,397
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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	11,195	2,302	13,497	
NON-DEPART'L	2,633	41	2,674	
BUDGET SVCS	23,144	1,972	25,116	
CLK INT AUDIT	63,926	16,439	80,365	
CLERK FINANCE	10,862	635	11,497	
CTY ATTORNEY	84,462	6,899	91,361	
PURCHASING	3,751	170	3,921	
HUMAN RESOURCE		5,744	5,744	
MAINT/REP SVCS		46,649	46,649	
COUNTY MANAGER		9,030	9,030	
COMMISSIONERS		5,592	5,592	
CONTRACTS ADM		13,329	13,329	
Total Allocated Additions:	224,511	108,802	333,313	333,313
Total to be Allocated:	1,515,538	108,802		1,624,340
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HUMAN RESOURCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
Expenses:					
PERSONNEL SERVICES	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
Additions 1st					
Others:	224,511	224,511	24,696	71,844	96,540
Reallocate Admin:		-224,511			
1st Allocation:	1,515,538		166,708	484,973	651,682
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Additions 2nd					
Others:	108,802	108,802	11,966	34,819	46,781
Reallocate Admin:		-108,802			
2nd Allocation:	108,802		11,966	34,819	46,781
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Total Allocated:	1,624,340		178,674	519,792	698,463
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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:	31,431
1st Allocation:	212,175

Additions 2nd Others:	15,236
2nd Allocation:	15,236

Total Allocated:	227,411

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	431	6,324
COUNTY MANAGER	386.00	1.574	2,624		2,624	192	2,816
HUMAN SERVICES	298.00	1.215	2,026		2,026	148	2,174
INT SVS FISCAL	114.00	0.465	775		775	57	832
EMER MGMT OPS	40.00	0.163	272		272	20	292
EMER RESPONSE	1,959.00	7.988	13,316		13,316	973	14,289
EMER DISPATCH	202.00	0.824	1,373		1,373	100	1,473
PS LOGISTICS	59.00	0.241	401		401	29	430
PS INFO RESOUR	25.00	0.102	170		170	12	182
PKS/REC GEN'L	1,853.00	7.556	12,596		12,596	920	13,516
ECONOMIC DEVT	532.00	2.169	3,616		3,616	264	3,880
ANIMAL CONTROL	1,467.00	5.982	9,972		9,972	729	10,701
NAT RES MGMT	644.00	2.626	4,378		4,378	320	4,698
CONST & DESIGN	2.00	0.008	14		14	1	15
CANAL MAINT	297.00	1.211	2,019		2,019	148	2,167
LIBRARIES	2,332.00	9.509	15,852		15,852	1,158	17,010
E911 IMPLEMENT	37.00	0.151	252		252	18	270
PKS & REC 155	1,853.00	7.556	12,596		12,596	920	13,516
DEVT REVIEW	23.00	0.094	156		156	11	167
REZONE & DRI'S	17.00	0.069	116		116	8	124
ENV SCIENCES	184.00	0.750	1,251		1,251	91	1,342
PERMIT ISSUANC	28.00	0.114	190		190	14	204
BUILDING INSP	61.00	0.249	415		415	30	445
CODE ENFORCE	41.00	0.167	279		279	20	299
PLANS REVIEW	18.00	0.073	122		122	9	131
VCB	947.00	3.861	6,437		6,437	470	6,907
LANDSCAPE	217.00	0.885	1,475		1,475	108	1,583
ROADWAY/PIPE	1,312.00	5.350	8,918		8,918	652	9,570
BRIDGE OPS	205.00	0.836	1,393		1,393	102	1,495
TRAF OPS/SIGNA	600.00	2.446	4,078		4,078	298	4,376
TRAF SIGN/MARK	716.00	2.919	4,867		4,867	356	5,223
TRAFFIC ENGIN	393.00	1.602	2,671		2,671	195	2,866
ENGINEER/PLAN	28.00	0.114	190		190	14	204
ENG/CONSTR	60.00	0.245	408		408	30	438
ENG/DESIGN	40.00	0.163	272		272	20	292
HAZ MAT FD 182	25.00	0.102	170		170	12	182
SOLID WASTE	574.00	2.340	3,902		3,902	285	4,187
TOLL FACILITY	1,240.00	5.056	8,429		8,429	616	9,045
TRANSIT	1,610.00	6.565	10,944		10,944	800	11,744
UTILITIES	2,480.00	10.112	16,858		16,858	1,232	18,090
FLEET MGMT	308.00	1.256	2,092		2,092	153	2,245
Total:	24,525.00	100.000	166,708		166,708	11,966	178,674
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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	2,563		2,563		2,563
MAINT/REP SVCS	138.00	4.927	23,894		23,894	1,775	25,669
COUNTY MANAGER	9.48	0.338	1,641		1,641	122	1,763
COMMISSIONERS	10.00	0.357	1,731		1,731	129	1,860
CONTRACTS ADM	6.00	0.214	1,039		1,039	77	1,116
CDBG	7.00	0.250	1,212		1,212	90	1,302
EQUAL EMP OPP	5.19	0.185	899		899	67	966
VETERAN'S SVCS	4.00	0.143	693		693	51	744
HUMAN SERVICES	46.00	1.642	7,965		7,965	592	8,557
INT SVS FISCAL	14.00	0.500	2,424		2,424	180	2,604
COUNTY LANDS	13.00	0.464	2,251		2,251	167	2,418
EMER MGMT OPS	6.75	0.241	1,169		1,169	87	1,256
EMER RESPONSE	330.70	11.807	57,258		57,258	4,255	61,513
EMER DISPATCH	34.10	1.217	5,904		5,904	439	6,343
PS LOGISTICS	9.90	0.353	1,714		1,714	127	1,841
PS INFO RESOUR	4.20	0.150	727		727	54	781
PKS/REC GEN'L	125.22	4.471	21,681		21,681	1,611	23,292
ECONOMIC DEVT	16.00	0.571	2,770		2,770	206	2,976
ANIMAL CONTROL	46.00	1.642	7,965		7,965	592	8,557
SMART GROWTH	1.35	0.048	234		234	17	251
NAT RES MGMT	42.65	1.523	7,385		7,385	549	7,934
CONST & DESIGN	11.50	0.411	1,991		1,991	148	2,139
MSTU SPEC DIST	2.75	0.098	476		476	35	511
HICKEY CREEK	1.00	0.036	173		173	13	186
FUND 138	2.40	0.086	416		416	31	447
FUND 139 OTHER	2.00	0.071	346		346	26	372
CANAL MAINT	26.00	0.928	4,502		4,502	334	4,836
SUR WTR MGMT	13.35	0.477	2,311		2,311	172	2,483
LIBRARIES	282.00	10.068	48,826		48,826	3,628	52,454
E911 IMPLEMENT	6.25	0.223	1,082		1,082	80	1,162
HEARING EXAMIN	5.00	0.179	866		866	64	930
PKS & REC 155	143.78	5.133	24,894		24,894	1,850	26,744
COMM DEVT ADM	19.65	0.702	3,402		3,402	253	3,655
PLANNING 155	11.60	0.414	2,008		2,008	149	2,157
DEVT REVIEW	21.40	0.764	3,705		3,705	275	3,980
REZONE & DRI'S	16.00	0.571	2,770		2,770	206	2,976
ENV SCIENCES	16.00	0.571	2,770		2,770	206	2,976
PERMIT ISSUANC	25.80	0.921	4,467		4,467	332	4,799
BUILDING INSP	57.10	2.039	9,886		9,886	735	10,621
CODE ENFORCE	38.35	1.369	6,640		6,640	493	7,133
PLANS REVIEW	16.15	0.577	2,796		2,796	208	3,004

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	26	372
ZONING REVIEW	5.20	0.186	900		900	67	967
VCB	24.00	0.857	4,155		4,155	309	4,464
SPORTS AUTHOR	3.00	0.107	519		519	39	558
TRANS ADMIN	9.50	0.339	1,645		1,645	122	1,767
LANDSCAPE	19.00	0.678	3,290		3,290	244	3,534
ROADWAY/PIPE	115.00	4.106	19,911		19,911	1,480	21,391
BRIDGE OPS	18.00	0.643	3,117		3,117	232	3,349
TRAF OPS/SIGNA	26.00	0.928	4,502		4,502	334	4,836
TRAF SIGN/MARK	31.00	1.107	5,367		5,367	399	5,766
TRAFFIC ENGIN	17.00	0.607	2,943		2,943	219	3,162
ENGINEER/PLAN	10.00	0.357	1,731		1,731	129	1,860
ENG/CONSTR	21.00	0.750	3,636		3,636	270	3,906
ENG/DESIGN	14.00	0.500	2,424		2,424	180	2,604
GIS	5.00	0.179	866		866	64	930
HAZ MAT FD 182	4.25	0.152	736		736	55	791
CONSER PKS/REC	10.00	0.357	1,731		1,731	129	1,860
CONSER CTY LAN	1.00	0.036	173		173	13	186
SOLID WASTE	71.00	2.535	12,293		12,293	913	13,206
TOLL FACILITY	114.00	4.070	19,738		19,738	1,467	21,205
TRANSIT	257.00	9.175	44,498		44,498	3,306	47,804
UTILITIES	291.00	10.389	50,385		50,385	3,744	54,129
DATA PROCESS	1.00	0.036	173		173	13	186
GOVT COMMUNICA	3.85	0.137	667		667	50	717
DENTAL	0.55	0.020	95		95	7	102
GROUP MEDICAL	6.65	0.237	1,151		1,151	86	1,237
GEN LIABILITY	5.63	0.201	975		975	72	1,047
FLEET NGMT	33.00	1.178	5,718		5,718	425	6,143
Total:	2,801.00	100.000	484,973		484,973	34,819	519,792
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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	1,714		1,714		1,714
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	1,865	27,155
COUNTY MANAGER	9.48	0.267	1,737		1,737	128	1,865
COMMISSIONERS	10.00	0.281	1,833		1,833	135	1,968
CONTRACTS ADM	6.00	0.169	1,100		1,100	81	1,181
CDBG	7.00	0.197	1,283		1,283	95	1,378
EQUAL EMP OPP	5.19	0.146	951		951	70	1,021
VETERAN'S SVCS	4.00	0.112	733		733	54	787
TAX COLLECTOR	204.00	5.737	37,386		37,386	2,757	40,143
PROP APPRAISER	147.00	4.134	26,940		26,940	1,987	28,927
ELECTIONS	34.00	0.956	6,231		6,231	460	6,691
HUMAN SERVICES	46.00	1.294	8,430		8,430	622	9,052
INT SVS FISCAL	14.00	0.394	2,566		2,566	189	2,755
COUNTY LANDS	13.00	0.366	2,382		2,382	176	2,558
EMER MGMT OPS	6.75	0.190	1,237		1,237	91	1,328
EMER RESPONSE	330.70	9.300	60,605		60,605	4,470	65,075
EMER DISPATCH	34.10	0.959	6,249		6,249	461	6,710
PS LOGISTICS	9.90	0.278	1,814		1,814	134	1,948
PS INFO RESOUR	4.20	0.118	770		770	57	827
PKS/REC GEN'L	125.22	3.521	22,948		22,948	1,693	24,641
ECONOMIC DEVT	16.00	0.450	2,932		2,932	216	3,148
ANIMAL CONTROL	46.00	1.294	8,430		8,430	622	9,052
SMART GROWTH	1.35	0.038	247		247	18	265
NAT RES MGMT	42.65	1.199	7,816		7,816	576	8,392
CONST & DESIGN	11.50	0.323	2,108		2,108	155	2,263
MSTU SPEC DIST	2.75	0.077	504		504	37	541
HICKEY CREEK	1.00	0.028	183		183	14	197
FUND 138	2.40	0.067	440		440	32	472
FUND 139 OTHER	2.00	0.056	367		367	27	394
CANAL MAINT	26.00	0.731	4,765		4,765	351	5,116
SUR WTR MGMT	13.35	0.375	2,447		2,447	180	2,627
LIBRARIES	282.00	7.930	51,680		51,680	3,812	55,492
E911 IMPLEMENT	6.25	0.176	1,145		1,145	84	1,229
HEARING EXAMIN	5.00	0.141	916		916	68	984
PKS & REC 155	143.78	4.043	26,350		26,350	1,943	28,293
COMM DEVT ADM	19.65	0.553	3,601		3,601	266	3,867
PLANNING 155	11.60	0.326	2,126		2,126	157	2,283
DEVT REVIEW	21.40	0.602	3,922		3,922	289	4,211
REZONE & DRI'S	16.00	0.450	2,932		2,932	216	3,148
ENV SCIENCES	16.00	0.450	2,932		2,932	216	3,148
PERMIT ISSUANC	25.80	0.726	4,728		4,728	349	5,077

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	772	11,236
CODE ENFORCE	38.35	1.078	7,028		7,028	518	7,546
PLANS REVIEW	16.15	0.454	2,960		2,960	218	3,178
ADM FEE COLLEC	2.00	0.056	367		367	27	394
ZONING REVIEW	5.20	0.146	953		953	70	1,023
VCB	24.00	0.675	4,398		4,398	324	4,722
SPORTS AUTHOR	3.00	0.084	550		550	41	591
TRANS ADMIN	9.50	0.267	1,741		1,741	128	1,869
LANDSCAPE	19.00	0.534	3,482		3,482	257	3,739
ROADWAY/PIPE	115.00	3.234	21,075		21,075	1,554	22,629
BRIDGE OPS	18.00	0.506	3,299		3,299	243	3,542
TRAF OPS/SIGNA	26.00	0.731	4,765		4,765	351	5,116
TRAF SIGN/MARK	31.00	0.872	5,681		5,681	419	6,100
TRAFFIC ENGIN	17.00	0.478	3,115		3,115	230	3,345
ENGINEER/PLAN	10.00	0.281	1,833		1,833	135	1,968
ENG/CONSTR	21.00	0.591	3,849		3,849	284	4,133
ENG/DESIGN	14.00	0.394	2,566		2,566	189	2,755
GIS	5.00	0.141	916		916	68	984
HAZ MAT FD 182	4.25	0.120	779		779	57	836
CONSER PKS/REC	10.00	0.281	1,833		1,833	135	1,968
CONSER CTY LAN	1.00	0.028	183		183	14	197
SOLID WASTE	71.00	1.997	13,012		13,012	960	13,972
AIRPORT & PORT	370.00	10.405	67,807		67,807	5,001	72,808
TOLL FACILITY	114.00	3.206	20,892		20,892	1,541	22,433
TRANSIT	257.00	7.227	47,099		47,099	3,474	50,573
UTILITIES	291.00	8.183	53,329		53,329	3,933	57,262
DATA PROCESS	1.00	0.028	183		183	14	197
GOVT COMMUNICA	3.85	0.108	706		706	52	758
DENTAL	0.55	0.015	101		101	7	108
GROUP MEDICAL	6.65	0.187	1,219		1,219	90	1,309
GEN LIABILITY	5.63	0.158	1,032		1,032	76	1,108
FLEET MGMT	33.00	0.928	6,044		6,044	446	6,490
Total:	3,556.00	100.000	651,682		651,682	46,781	698,463
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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	212,175		212,175	15,236	227,411
Total:	100.00	100.000	212,175		212,175	15,236	227,411
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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	3,333		1,619	1,714	
CTY ATTORNEY	11,762		5,714	6,048	
PURCHASING	3,564		1,731	1,833	
HUMAN RESOURCE	5,744	469	2,563	2,712	
MAINT/REP SVCS	59,148	6,324	25,669	27,155	
COUNTY MANAGER	6,444	2,816	1,763	1,865	
COMMISSIONERS	3,828		1,860	1,968	
CONTRACTS ADM	2,297		1,116	1,181	
CDBG	2,680		1,302	1,378	
EQUAL EMP OPP	1,987		966	1,021	
VETERAN'S SVCS	1,531		744	787	
TAX COLLECTOR	40,143			40,143	
PROP APPRAISER	28,927			28,927	
ELECTIONS	6,691			6,691	
HUMAN SERVICES	19,783	2,174	8,557	9,052	
INT SVS FISCAL	6,191	832	2,604	2,755	
COUNTY LANDS	4,976		2,418	2,558	
EMER MGMT OPS	2,876	292	1,256	1,328	
EMER RESPONSE	140,877	14,289	61,513	65,075	
EMER DISPATCH	14,526	1,473	6,343	6,710	
PS LOGISTICS	4,219	430	1,841	1,948	
PS INFO RESOUR	1,790	182	781	827	
PKS/REC GEN'L	61,449	13,516	23,292	24,641	
ECONOMIC DEVT	10,004	3,880	2,976	3,148	
ANIMAL CONTROL	28,310	10,701	8,557	9,052	
SMART GROWTH	516		251	265	
NAT RES MGMT	21,024	4,698	7,934	8,392	
CONST & DESIGN	4,417	15	2,139	2,263	
MSTU SPEC DIST	1,052		511	541	
HICKEY CREEK	383		186	197	
FUND 138	919		447	472	
FUND 139 OTHER	766		372	394	
CANAL MAINT	12,119	2,167	4,836	5,116	
SUR WTR MGMT	5,110		2,483	2,627	
LIBRARIES	124,956	17,010	52,454	55,492	
E911 IMPLEMENT	2,661	270	1,162	1,229	
HEARING EXAMIN	1,914		930	984	
PKS & REC 155	68,553	13,516	26,744	28,293	
COMM DEVT ADM	7,522		3,655	3,867	
PLANNING 155	4,440		2,157	2,283	
DEVT REVIEW	8,358	167	3,980	4,211	
REZONE & DRI'S	6,248	124	2,976	3,148	
ENV SCIENCES	7,466	1,342	2,976	3,148	
PERMIT ISSUANC	10,080	204	4,799	5,077	
BUILDING INSP	22,302	445	10,621	11,236	
CODE ENFORCE	14,978	299	7,133	7,546	

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS	WELLNESS
PLANS REVIEW	6,313	131	3,004	3,178	
ADM FEE COLLEC	766		372	394	
ZONING REVIEW	1,990		967	1,023	
VCB	16,093	6,907	4,464	4,722	
SPORTS AUTHOR	1,149		558	591	
TRANS ADMIN	3,636		1,767	1,869	
LANDSCAPE	8,856	1,583	3,534	3,739	
ROADWAY/PIPE	53,590	9,570	21,391	22,629	
BRIDGE OPS	8,386	1,495	3,349	3,542	
TRAF OPS/SIGNA	14,328	4,376	4,836	5,116	
TRAF SIGN/MARK	17,089	5,223	5,766	6,100	
TRAFFIC ENGIN	9,373	2,866	3,162	3,345	
ENGINEER/PLAN	4,032	204	1,860	1,968	
ENG/CONSTR	8,477	438	3,906	4,133	
ENG/DESIGN	5,651	292	2,604	2,755	
GIS	1,914		930	984	
HAZ MAT FD 182	1,809	182	791	836	
CONSER PKS/REC	3,828		1,860	1,968	
CONSER CTY LAN	383		186	197	
SOLID WASTE	31,365	4,187	13,206	13,972	
AIRPORT & PORT	72,808			72,808	
TOLL FACILITY	52,683	9,045	21,205	22,433	
TRANSIT	110,121	11,744	47,804	50,573	
UTILITIES	129,481	18,090	54,129	57,262	
DATA PROCESS	383		186	197	
GOVT COMMUNICA	1,475		717	758	
DENTAL	210		102	108	
GROUP MEDICAL	2,546		1,237	1,309	
GEN LIABILITY	229,566		1,047	1,108	227,411
FLEET MGMT	14,878	2,245	6,143	6,490	
Reimbursement:					
Total:	1,624,340	178,674	519,792	698,463	227,411
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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	3,344	593	3,937	
NON-DEPART'L	11,981	192	12,173	
BUDGET SVCS	33,269	2,835	36,104	
PUB WKS ADMIN	113,536	3,833	117,369	
CLK INT AUDIT	46,625	11,990	58,615	
CLERK FINANCE	137,667	8,033	145,700	
CTY ATTORNEY	12,302	1,005	13,307	
PURCHASING	50,433	2,251	52,684	
HUMAN RESOURCE	55,077	4,071	59,148	
MAINT/REP SVCS		1,036,734	1,036,734	
COUNTY MANAGER		84,201	84,201	
COMMISSIONERS		52,139	52,139	
CONTRACTS ADM		8,330	8,330	
Total Allocated Additions:	1,245,631	1,216,207	2,461,838	2,461,838
Total to be Allocated:	13,367,423	1,216,207		14,583,630
	*****	*****		*****

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

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
Expenses:					
OPERATING EXPENSES	15,264,624		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:	1,245,631	1,245,631	769,010	70,005	406,616
Reallocate Admin:		-1,245,631			
1st Allocation:	13,367,423		8,252,592	751,258	4,363,573

Additions 2nd					
Others:	1,216,207	1,216,207	750,845	68,351	397,011
Reallocate Admin:		-1,216,207			
2nd Allocation:	1,216,207		750,845	68,351	397,011

Total Allocated:	14,583,630		9,003,437	819,609	4,760,584
	*****		*****	*****	*****

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	8,252,592		8,252,592	750,845	9,003,437
Total:	100.00	100.000	8,252,592		8,252,592	750,845	9,003,437
	=====	=====	=====	=====	=====	=====	=====

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	15,710	103,534
COMMISSIONERS	135,490.00	19.386	145,642		145,642	26,052	171,694
CLERK ADMIN	28,663.00	4.101	30,811		30,811	5,511	36,322
EQUAL EMP OPP	2,429.00	0.348	2,611		2,611	467	3,078
CLK RECORDING	82,692.00	11.832	88,888		88,888	15,900	104,788
DATA PROCESS	1,396.00	0.200	1,501		1,501	268	1,769
GOVT COMMUNICA	5,376.00	0.769	5,779		5,779	1,034	6,813
DENTAL	1,348.33	0.193	1,449		1,449	259	1,708
GROUP MEDICAL	1,348.33	0.193	1,449		1,449	259	1,708
GEN LIABILITY	1,348.34	0.193	1,449		1,449	259	1,708
ALL OTHERS	13,688.00	1.959	14,714		14,714	2,632	17,346
Total:	698,890.00	100.000	751,258		751,258	68,351	819,609
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Allocation Basis: MAINTENANCE CHARGES PER DEPARTMENT

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

MAINT/REP SVCS
Detail Allocation of
COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,871.00	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	1,036,734		1,036,734		1,036,734
COUNTY MANAGER	4,387.00	0.106	4,625		4,625	553	5,178
COMMISSIONERS	4,327.00	0.105	4,562		4,562	546	5,108
CLERK ADMIN	55,142.00	1.332	58,138		58,138	6,956	65,094
TAX COLLECTOR	36,216.00	0.875	38,184		38,184	4,568	42,752
FUNDS 2 - 674	65,724.00	1.588	69,295		69,295	8,290	77,585
PROP APPRAISER	16,931.00	0.409	17,851		17,851	2,136	19,987
ELECTIONS	18,444.00	0.446	19,446		19,446	2,326	21,772
SHERIFF	1,130,633.00	27.318	1,192,059		1,192,059	142,616	1,334,675
PUB DEFENDER	5,481.00	0.132	5,779		5,779	691	6,470
STATE ATTORNEY	11,931.00	0.288	12,579		12,579	1,505	14,084
MED EXAMINER	49,582.00	1.198	52,276		52,276	6,254	58,530
HUMAN SERVICES	50,653.00	1.224	53,405		53,405	6,389	59,794
STATE HEALTH	22,810.00	0.551	24,049		24,049	2,877	26,926
COUNTY LANDS	33.00	0.001	35		35	4	39
EMER MGMT OPS	18,275.00	0.442	19,268		19,268	2,305	21,573
EMER RESPONSE	14,533.00	0.351	15,323		15,323	1,833	17,156
EMER DISPATCH	14,533.00	0.351	15,323		15,323	1,833	17,156
PS LOGISTICS	14,533.00	0.351	15,323		15,323	1,833	17,156
PS INFO RESOUR	14,533.00	0.351	15,323		15,323	1,833	17,156
PKS/REC GEN'L	559,656.00	13.522	590,062		590,062	70,594	660,656
ECONOMIC DEVT	50.00	0.001	53		53	6	59
ANIMAL CONTROL	23,283.00	0.563	24,548		24,548	2,937	27,485
NAT RES MGMT	16,703.00	0.404	17,610		17,610	2,107	19,717
CONST & DESIGN	433.00	0.010	457		457	55	512
SUR WTR MGMT	4,129.00	0.100	4,353		4,353	521	4,874
LIBRARIES	234,813.00	5.674	247,570		247,570	29,619	277,189
HEARING EXAMIN	123.00	0.003	130		130	16	146
PKS & REC 155	559,656.00	13.522	590,062		590,062	70,594	660,656
DEVT REVIEW	740.25	0.018	780		780	93	873
REZONE & DRI'S	740.25	0.018	780		780	93	873
ENV SCIENCES	740.25	0.018	780		780	93	873
PERMIT ISSUANC	740.25	0.018	780		780	93	873
BUILDING INSP	740.25	0.018	780		780	93	873
CODE ENFORCE	740.25	0.018	780		780	93	873
PLANS REVIEW	740.25	0.018	780		780	93	873
ZONING REVIEW	740.25	0.018	780		780	93	873
ROADWAY/PIPE	21,456.00	0.518	22,622		22,622	2,706	25,328
BRIDGE OPS	4,372.00	0.106	4,610		4,610	551	5,161
TRAFFIC ENGIN	24,403.00	0.590	25,729		25,729	3,078	28,807
ENGINEER/PLAN	833.00	0.020	878		878	105	983

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	105	983
ENG/DESIGN	833.00	0.020	878		878	105	983
TOLL FACILITY	48,339.00	1.168	50,965		50,965	6,097	57,062
TRANSIT	49,519.00	1.196	52,209		52,209	6,246	58,455
UTILITIES	1,066.00	0.026	1,124		1,124	134	1,258
DATA PROCESS	4,107.00	0.099	4,330		4,330	518	4,848
FLEET MGMT	16,108.00	0.389	16,983		16,983	2,032	19,015
ALL OTHERS	22,080.00	0.534	23,280		23,280	2,793	26,073
Total:	4,138,720.00	100.000	4,363,573		4,363,573	397,011	4,760,584
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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	1,036,734			1,036,734
COUNTY MANAGER	108,712		103,534	5,178
COMMISSIONERS	176,802		171,694	5,108
CLERK ADMIN	101,416		36,322	65,094
EQUAL EMP OPP	3,078		3,078	
TAX COLLECTOR	42,752			42,752
CLK RECORDING	104,788		104,788	
FUNDS 2 - 674	77,585			77,585
PROP APPRAISER	19,987			19,987
ELECTIONS	21,772			21,772
SHERIFF	1,334,675			1,334,675
PUB DEFENDER	6,470			6,470
STATE ATTORNEY	14,084			14,084
MED EXAMINER	58,530			58,530
HUMAN SERVICES	59,794			59,794
STATE HEALTH	26,926			26,926
COUNTY LANDS	39			39
EMER MGMT OPS	21,573			21,573
EMER RESPONSE	17,156			17,156
EMER DISPATCH	17,156			17,156
PS LOGISTICS	17,156			17,156
PS INFO RESOUR	17,156			17,156
PKS/REC GEN'L	660,656			660,656
ECONOMIC DEVT	59			59
ANIMAL CONTROL	27,485			27,485
NAT RES MGMT	19,717			19,717
CONST & DESIGN	512			512
SUR WTR MGMT	4,874			4,874
LIBRARIES	277,189			277,189
HEARING EXAMIN	146			146
PKS & REC 155	660,656			660,656
DEVT REVIEW	873			873
REZONE & DRI'S	873			873
ENV SCIENCES	873			873
PERMIT ISSUANC	873			873
BUILDING INSP	873			873
CODE ENFORCE	873			873
PLANS REVIEW	873			873
ZONING REVIEW	873			873

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
ROADWAY/PIPE	25,328			25,328
BRIDGE OPS	5,161			5,161
TRAFFIC ENGIN	28,807			28,807
ENGINEER/PLAN	983			983
ENG/CONSTR	983			983
ENG/DESIGN	983			983
TOLL FACILITY	57,062			57,062
TRANSIT	58,455			58,455
UTILITIES	1,258			1,258
DATA PROCESS	6,617		1,769	4,848
GOVT COMMUNICA	6,813		6,813	
DENTAL	1,708		1,708	
GROUP MEDICAL	1,708		1,708	
GEN LIABILITY	1,708		1,708	
FLEET MGMT	19,015			19,015
CONTRACTS CHG	9,003,437	9,003,437		
ALL OTHERS	43,419		17,346	26,073
Reimbursement:				
Total:	14,583,630	9,003,437	819,609	4,760,584
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**FISCAL 2008
COUNTY MANAGER
NATURE AND EXTENT OF SERVICES**

The County Manager is the Chief Administrative Officer of the County. The Manager's office develops strategies and plans for delivering County services. During the year, the Manager maintains budget and management control over the departments under the Board and coordinates with elected officials and other agencies in an effort to deliver services as efficiently and effectively as possible.

Costs associated with departmental administration have been allocated departmentally on the number of full time employees excluding Port. Impact fee costs have been directly assigned.

COUNTY MANAGER
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,458,626			1,458,626
Allocated Additions:				
BLDG USE ALLO	16,404		16,404	
EQUIP USE ALLO	6,534		6,534	
PUB RESOURCES	1,498	347	1,845	
NON-DEPART'L	63,816	1,010	64,826	
BUDGET SVCS	34,716	2,959	37,675	
CLERK FINANCE	10,998	641	11,639	
CTY ATTORNEY	24,793	2,025	26,818	
PURCHASING	4,309	198	4,507	
HUMAN RESOURCE	6,002	442	6,444	
MAINT/REP SVCS	92,449	16,263	108,712	
COUNTY MANAGER		5,784	5,784	
COMMISSIONERS		17,186	17,186	
CONTRACTS ADM		1,666	1,666	
Total Allocated Additions:	261,519	48,521	310,040	310,040
Total to be Allocated:	1,720,145	48,521		1,768,666
	=====	=====		=====

COUNTY MANAGER
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
Expenses:				
SALARIES & BENEFITS	1,223,014		1,210,784	12,230
OPERATING EXPENSES	235,612		233,256	2,356
Departmental Expenditures:	1,458,626		1,444,040	14,586
Functional Cost:	1,458,626		1,444,040	14,586
Additions 1st				
Others:	261,519	261,519	258,904	2,615
Reallocate Admin:		-261,519		
1st Allocation:	1,720,145		1,702,944	17,201

Additions 2nd				
Others:	48,521	48,521	48,037	484
Reallocate Admin:		-48,521		
2nd Allocation:	48,521		48,037	484

Total Allocated:	1,768,666		1,750,981	17,685
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COUNTY MANAGER
Detail Allocation of
DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	15.25	0.546	9,305		9,305		9,305
BUDGET SVCS	12.35	0.442	7,535		7,535		7,535
PUB WKS ADMIN	9.35	0.335	5,705		5,705		5,705
CTY ATTORNEY	33.00	1.182	20,135		20,135		20,135
PURCHASING	10.00	0.358	6,102		6,102		6,102
HUMAN RESOURCE	14.80	0.530	9,030		9,030		9,030
MAINT/REP SVCS	138.00	4.944	84,201		84,201		84,201
COUNTY MANAGER	9.48	0.340	5,784		5,784		5,784
CONTRACTS ADM	6.00	0.215	3,661		3,661	113	3,774
CDBG	7.00	0.251	4,271		4,271	132	4,403
EQUAL EMP OPP	5.19	0.186	3,167		3,167	98	3,265
VETERAN'S SVCS	4.00	0.143	2,441		2,441	75	2,516
HUMAN SERVICES	46.00	1.648	28,067		28,067	867	28,934
INT SVS FISCAL	14.00	0.502	8,542		8,542	264	8,806
COUNTY LANDS	13.00	0.466	7,932		7,932	245	8,177
EMER MGMT OPS	6.75	0.242	4,119		4,119	127	4,246
EMER RESPONSE	330.70	11.849	201,778		201,778	6,233	208,011
EMER DISPATCH	34.10	1.222	20,806		20,806	643	21,449
PS LOGISTICS	9.90	0.355	6,041		6,041	187	6,228
PS INFO RESOUR	4.20	0.150	2,563		2,563	79	2,642
PKS/REC GEN'L	125.22	4.487	76,404		76,404	2,360	78,764
ECONOMIC DEVT	16.00	0.573	9,762		9,762	302	10,064
ANIMAL CONTROL	46.00	1.648	28,067		28,067	867	28,934
SMART GROWTH	1.35	0.048	824		824	25	849
NAT RES MGMT	42.65	1.528	26,023		26,023	804	26,827
CONST & DESIGN	11.50	0.412	7,017		7,017	217	7,234
MSTU SPEC DIST	2.75	0.099	1,678		1,678	52	1,730
HICKEY CREEK	1.00	0.036	610		610	19	629
FUND 138	2.40	0.086	1,464		1,464	45	1,509
FUND 139 OTHER	2.00	0.072	1,220		1,220	38	1,258
CANAL MAINT	26.00	0.932	15,864		15,864	490	16,354
SUR WTR MGMT	13.35	0.478	8,146		8,146	252	8,398
LIBRARIES	282.00	10.104	172,064		172,064	5,315	177,379
E911 IMPLEMENT	6.25	0.224	3,813		3,813	118	3,931
HEARING EXAMIN	5.00	0.179	3,051		3,051	94	3,145
PKS & REC 155	143.78	5.152	87,728		87,728	2,710	90,438
COMM DEVT ADM	19.65	0.704	11,990		11,990	370	12,360
PLANNING 155	11.60	0.416	7,078		7,078	219	7,297
DEVT REVIEW	21.40	0.767	13,057		13,057	403	13,460
REZONE & DRI'S	16.00	0.573	9,762		9,762	302	10,064
ENV SCIENCES	16.00	0.573	9,762		9,762	302	10,064
PERMIT ISSUANC	25.80	0.924	15,742		15,742	486	16,228
BUILDING INSP	57.10	2.046	34,840		34,840	1,076	35,916
CODE ENFORCE	38.35	1.374	23,399		23,399	723	24,122
PLANS REVIEW	16.15	0.579	9,854		9,854	304	10,158
ADM FEE COLLEC	2.00	0.072	1,220		1,220	38	1,258

COUNTY MANAGER
 Detail Allocation of
 DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ZONING REVIEW	5.20	0.186	3,173		3,173	98	3,271
VCB	24.00	0.860	14,644		14,644	452	15,096
SPORTS AUTHOR	3.00	0.107	1,830		1,830	57	1,887
TRANS ADMIN	9.50	0.340	5,796		5,796	179	5,975
LANDSCAPE	19.00	0.681	11,593		11,593	358	11,951
ROADWAY/PIPE	115.00	4.120	70,168		70,168	2,167	72,335
BRIDGE OPS	18.00	0.645	10,983		10,983	339	11,322
TRAF OPS/SIGNA	26.00	0.932	15,864		15,864	490	16,354
TRAF SIGN/MARK	31.00	1.111	18,915		18,915	584	19,499
TRAFFIC ENGIN	17.00	0.609	10,373		10,373	320	10,693
ENGINEER/PLAN	10.00	0.358	6,102		6,102	188	6,290
ENG/CONSTR	21.00	0.752	12,813		12,813	396	13,209
ENG/DESIGN	14.00	0.502	8,542		8,542	264	8,806
GIS	5.00	0.179	3,051		3,051	94	3,145
HAZ MAT FD 182	4.25	0.152	2,593		2,593	80	2,673
CONSER PKS/REC	10.00	0.358	6,102		6,102	188	6,290
CONSER CTY LAN	1.00	0.036	610		610	19	629
SOLID WASTE	71.00	2.544	43,321		43,321	1,338	44,659
TOLL FACILITY	114.00	4.085	69,558		69,558	2,149	71,707
TRANSIT	257.00	9.208	156,810		156,810	4,844	161,654
UTILITIES	291.00	10.426	177,555		177,555	5,484	183,039
DATA PROCESS	1.00	0.036	610		610	19	629
GOVT COMMUNICA	3.85	0.138	2,349		2,349	73	2,422
DENTAL	0.55	0.020	336		336	10	346
GROUP MEDICAL	6.65	0.238	4,058		4,058	125	4,183
GEN LIABILITY	5.63	0.202	3,435		3,435	106	3,541
FLEET MGMT	33.00	1.182	20,136		20,136	622	20,758
Total:	2,791.00	100.000	1,702,944		1,702,944	48,037	1,750,981
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Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT EXCL PORT

Source: POSITION CONTROL MASTER LIST

COUNTY MANAGER
 Detail Allocation of
 IMPACT FEE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	2,867		2,867	81	2,948
SCHOOL IMP FEE	1.00	16.667	2,867		2,867	81	2,948
COM PRK IMP FE	1.00	16.667	2,867		2,867	81	2,948
REG PRK IMP FE	1.00	16.667	2,867		2,867	81	2,948
ROADS IMP FEE	1.00	16.667	2,867		2,867	81	2,948
EMS IMPACT FEE	1.00	16.667	2,866		2,866	79	2,945
Total:	6.00	100.000	17,201		17,201	484	17,685
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Allocation Basis: NUMBER OF IMPACT FEE AREAS SUPPORTED

Source: BUDGET SERVICES

COUNTY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
PUB RESOURCES	9,305	9,305	
BUDGET SVCS	7,535	7,535	
PUB WKS ADMIN	5,705	5,705	
CTY ATTORNEY	20,135	20,135	
PURCHASING	6,102	6,102	
HUMAN RESOURCE	9,030	9,030	
MAINT/REP SVCS	84,201	84,201	
COUNTY MANAGER	5,784	5,784	
CONTRACTS ADM	3,774	3,774	
CDBG	4,403	4,403	
EQUAL EMP OPP	3,265	3,265	
VETERAN'S SVCS	2,516	2,516	
HUMAN SERVICES	28,934	28,934	
INT SVS FISCAL	8,806	8,806	
COUNTY LANDS	8,177	8,177	
EMER MGMT OPS	4,246	4,246	
EMER RESPONSE	208,011	208,011	
EMER DISPATCH	21,449	21,449	
PS LOGISTICS	6,228	6,228	
PS INFO RESOUR	2,642	2,642	
PKS/REC GEN'L	78,764	78,764	
ECONOMIC DEVT	10,064	10,064	
ANIMAL CONTROL	28,934	28,934	
SMART GROWTH	849	849	
NAT RES MGMT	26,827	26,827	
CONST & DESIGN	7,234	7,234	
FIRE IMPACT FE	2,948		2,948
MSTU SPEC DIST	1,730	1,730	
HICKEY CREEK	629	629	
FUND 138	1,509	1,509	
FUND 139 OTHER	1,258	1,258	
CANAL MAINT	16,354	16,354	
SUR WTR MGMT	8,398	8,398	
LIBRARIES	177,379	177,379	
E911 IMPLEMENT	3,931	3,931	
HEARING EXAMIN	3,145	3,145	
PKS & REC 155	90,438	90,438	
COMM DEVT ADM	12,360	12,360	
PLANNING 155	7,297	7,297	
DEVT REVIEW	13,460	13,460	
REZONE & DRI'S	10,064	10,064	
ENV SCIENCES	10,064	10,064	
PERMIT ISSUANC	16,228	16,228	
BUILDING INSP	35,916	35,916	
CODE ENFORCE	24,122	24,122	
PLANS REVIEW	10,158	10,158	
ADM FEE COLLEC	1,258	1,258	
ZONING REVIEW	3,271	3,271	

COUNTY MANAGER

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	IMPACT FEE SUPPORT
VCB	15,096	15,096	
SPORTS AUTHOR	1,887	1,887	
TRANS ADMIN	5,975	5,975	
LANDSCAPE	11,951	11,951	
ROADWAY/PIPE	72,335	72,335	
BRIDGE OPS	11,322	11,322	
TRAF OPS/SIGNA	16,354	16,354	
TRAF SIGN/MARK	19,499	19,499	
TRAFFIC ENGIN	10,693	10,693	
ENGINEER/PLAN	6,290	6,290	
ENG/CONSTR	13,209	13,209	
ENG/DESIGN	8,806	8,806	
GIS	3,145	3,145	
HAZ MAT FD 182	2,673	2,673	
SCHOOL IMP FEE	2,948		2,948
COM PRK IMP FE	2,948		2,948
REG PRK IMP FE	2,948		2,948
ROADS IMP FEE	2,948		2,948
EMS IMPACT FEE	2,945		2,945
CONSER PKS/REC	6,290	6,290	
CONSER CTY LAN	629	629	
SOLID WASTE	44,659	44,659	
TOLL FACILITY	71,707	71,707	
TRANSIT	161,654	161,654	
UTILITIES	183,039	183,039	
DATA PROCESS	629	629	
GOVT COMMUNICA	2,422	2,422	
DENTAL	346	346	
GROUP MEDICAL	4,183	4,183	
GEN LIABILITY	3,541	3,541	
FLEET MGMT	20,758	20,758	

Reimbursement:

Total:	1,768,666	1,750,981	17,685
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FISCAL 2008
COUNTY COMMISSIONERS
NATURE AND EXTENT OF SERVICES

The Board of County Commissioners are elected officials whose overall purview is to maintain fiscal integrity combined with providing necessary County services. In this capacity the Board meets on a regular basis to set County policy through the adoption of ordinances and resolutions and make necessary decisions on County wide matters.

There are three functions within this cost center. Costs associated with general administration have been allocated departmentally on the number of full time employees under jurisdiction. Costs associated with blue sheets have been allocated on the number of blue sheets processed per department. Impact fee charges have been directly assigned.

COMMISSIONERS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,238,773			1,238,773
Allocated Additions:				
BLDG USE ALLO	27,203		27,203	
EQUIP USE ALLO	7,632		7,632	
CLERK MINUTES	358,992	59,179	418,171	
PUB RESOURCES	4,997	849	5,846	
NON-DEPART'L	1,201	19	1,220	
BUDGET SVCS	13,018	1,109	14,127	
CLK INT AUDIT	17,410	4,477	21,887	
CLERK FINANCE	8,702	507	9,209	
CTY ATTORNEY	606,321	49,526	655,847	
PURCHASING	7,002	315	7,317	
HUMAN RESOURCE	3,564	264	3,828	
MAINT/REP SVCS	150,204	26,598	176,802	
COMMISSIONERS		57,285	57,285	
Total Allocated Additions:	1,206,246	200,128	1,406,374	1,406,374
Total to be Allocated:	2,445,019	200,128		2,645,147
	=====	=====		=====

COMMISSIONERS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
Expenses:					
SALARIES & BENEFITS	1,043,234		511,185	521,617	10,432
OPERATING EXPENSES	195,539		95,814	97,770	1,955
Departmental Expenditures:	1,238,773		606,999	619,387	12,387
Functional Cost:	1,238,773		606,999	619,387	12,387
Additions 1st					
Others:	1,206,246	1,206,246	591,061	603,123	12,062
Reallocate Admin:		-1,206,246			
1st Allocation:	2,445,019		1,198,060	1,222,510	24,449
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Additions 2nd					
Others:	200,128	200,128	98,065	100,064	1,999
Reallocate Admin:		-200,128			
2nd Allocation:	200,128		98,065	100,064	1,999
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Total Allocated:	2,645,147		1,296,125	1,322,574	26,448
	=====		=====	=====	=====

COMMISSIONERS

Detail Allocation of
COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	15.25	0.481	5,762		5,762		5,762
BUDGET SVCS	12.35	0.389	4,666		4,666		4,666
PUB WKS ADMIN	9.35	0.295	3,533		3,533		3,533
CTY ATTORNEY	33.00	1.041	12,468		12,468		12,468
PURCHASING	10.00	0.315	3,778		3,778		3,778
HUMAN RESOURCE	14.80	0.467	5,592		5,592		5,592
MAINT/REP SVCS	138.00	4.352	52,139		52,139		52,139
COUNTY MANAGER	9.48	0.299	3,582		3,582		3,582
COMMISSIONERS	10.00	0.315	3,778		3,778		3,778
CONTRACTS ADM	6.00	0.189	2,267		2,267	202	2,469
CDBG	7.00	0.221	2,645		2,645	235	2,880
EQUAL EMP OPP	5.19	0.164	1,961		1,961	174	2,135
VETERAN'S SVCS	4.00	0.126	1,511		1,511	134	1,645
HUMAN SERVICES	46.00	1.451	17,380		17,380	1,545	18,925
INT SVS FISCAL	14.00	0.441	5,289		5,289	470	5,759
COUNTY LANDS	13.00	0.410	4,912		4,912	437	5,349
EMER MGMT OPS	6.75	0.213	2,550		2,550	227	2,777
EMER RESPONSE	330.70	10.429	124,944		124,944	11,111	136,055
EMER DISPATCH	34.10	1.075	12,884		12,884	1,146	14,030
PS LOGISTICS	9.90	0.312	3,740		3,740	333	4,073
PS INFO RESOUR	4.20	0.132	1,587		1,587	141	1,728
PKS/REC GEN'L	125.22	3.949	47,310		47,310	4,207	51,517
ECONOMIC DEVT	16.00	0.505	6,045		6,045	538	6,583
ANIMAL CONTROL	46.00	1.451	17,380		17,380	1,545	18,925
SMART GROWTH	1.35	0.043	510		510	45	555
NAT RES MGMT	42.65	1.345	16,114		16,114	1,433	17,547
CONST & DESIGN	11.50	0.363	4,345		4,345	386	4,731
MSTU SPEC DIST	2.75	0.087	1,039		1,039	92	1,131
HICKEY CREEK	1.00	0.032	378		378	34	412
FUND 138	2.40	0.076	907		907	81	988
FUND 139 OTHER	2.00	0.063	756		756	67	823
CANAL MAINT	26.00	0.820	9,823		9,823	874	10,697
SUR WTR MGMT	13.35	0.421	5,044		5,044	449	5,493
LIBRARIES	282.00	8.893	106,545		106,545	9,474	116,019
E911 IMPLEMENT	6.25	0.197	2,361		2,361	210	2,571
HEARING EXAMIN	5.00	0.158	1,889		1,889	168	2,057
PKS & REC 155	143.78	4.534	54,323		54,323	4,831	59,154
COMM DEVT ADM	19.65	0.620	7,424		7,424	660	8,084
PLANNING 155	11.60	0.366	4,383		4,383	390	4,773
DEVT REVIEW	21.40	0.675	8,085		8,085	719	8,804
REZONE & DRI'S	16.00	0.505	6,045		6,045	538	6,583
ENV SCIENCES	16.00	0.505	6,045		6,045	538	6,583
PERMIT ISSUANC	25.80	0.814	9,748		9,748	867	10,615
BUILDING INSP	57.10	1.801	21,573		21,573	1,918	23,491
CODE ENFORCE	38.35	1.209	14,489		14,489	1,288	15,777
PLANS REVIEW	16.15	0.509	6,102		6,102	543	6,645

COMMISSIONERS
 Detail Allocation of
 COUNTY COORDINATION

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ADM FEE COLLEC	2.00	0.063	756		756	67	823
ZONING REVIEW	5.20	0.164	1,965		1,965	175	2,140
VCB	24.00	0.757	9,068		9,068	806	9,874
SPORTS AUTHOR	3.00	0.095	1,133		1,133	101	1,234
TRANS ADMIN	9.50	0.300	3,589		3,589	319	3,908
LANDSCAPE	19.00	0.599	7,179		7,179	638	7,817
ROADWAY/PIPE	115.00	3.627	43,449		43,449	3,864	47,313
BRIDGE OPS	18.00	0.568	6,801		6,801	605	7,406
TRAF OPS/SIGNA	26.00	0.820	9,823		9,823	874	10,697
TRAF SIGN/MARK	31.00	0.978	11,712		11,712	1,042	12,754
TRAFFIC ENGIN	17.00	0.536	6,423		6,423	571	6,994
ENGINEER/PLAN	10.00	0.315	3,778		3,778	336	4,114
ENG/CONSTR	21.00	0.662	7,934		7,934	706	8,640
ENG/DESIGN	14.00	0.441	5,289		5,289	470	5,759
GIS	5.00	0.158	1,889		1,889	168	2,057
HAZ MAT FD 182	4.25	0.134	1,606		1,606	143	1,749
CONSER PKS/REC	10.00	0.315	3,778		3,778	336	4,114
CONSER CTY LAN	1.00	0.032	378		378	34	412
SOLID WASTE	71.00	2.239	26,825		26,825	2,385	29,210
AIRPORT & PORT	370.00	11.668	139,793		139,793	12,431	152,224
TOLL FACILITY	114.00	3.595	43,071		43,071	3,830	46,901
TRANSIT	257.00	8.105	97,099		97,099	8,635	105,734
UTILITIES	291.00	9.177	109,945		109,945	9,777	119,722
DATA PROCESS	1.00	0.032	378		378	34	412
GOVT COMMUNICA	3.85	0.121	1,455		1,455	129	1,584
DENTAL	0.55	0.017	208		208	18	226
GROUP MEDICAL	6.65	0.210	2,512		2,512	223	2,735
GEN LIABILITY	5.63	0.178	2,127		2,127	189	2,316
FLEET MGMT	33.00	1.041	12,466		12,466	1,109	13,575
Total:	3,171.00	100.000	1,198,060		1,198,060	98,065	1,296,125
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Allocation Basis: NUMBER OF FULL TIME EMPLOYEES PER DEPARTMENT

Source: POSITION CONTROL MASTER LIST

COMMISSIONERS
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	18,138		18,138		18,138
BUDGET SVCS	38.00	2.819	34,462		34,462		34,462
PUB WKS ADMIN	7.00	0.519	6,348		6,348		6,348
CTY ATTORNEY	135.00	10.015	122,432		122,432		122,432
PURCHASING	6.00	0.445	5,441		5,441		5,441
COUNTY MANAGER	15.00	1.113	13,604		13,604		13,604
COMMISSIONERS	59.00	4.377	53,507		53,507		53,507
CLERK ADMIN	57.00	4.228	51,694		51,694	5,341	57,035
SHERIFF	9.00	0.668	8,162		8,162	843	9,005
HUMAN SERVICES	39.00	2.893	35,369		35,369	3,654	39,023
COUNTY LANDS	143.00	10.608	129,688		129,688	13,398	143,086
EMER MGMT OPS	1.00	0.074	907		907	94	1,001
EMER RESPONSE	64.00	4.748	58,042		58,042	5,996	64,038
PKS/REC GEN'L	28.50	2.114	25,847		25,847	2,670	28,517
ECONOMIC DEVT	5.00	0.371	4,535		4,535	468	5,003
ANIMAL CONTROL	4.00	0.297	3,628		3,628	375	4,003
NAT RES MGMT	68.00	5.045	61,670		61,670	6,371	68,041
CONST & DESIGN	56.00	4.154	50,787		50,787	5,247	56,034
CANAL MAINT	16.29	1.208	14,774		14,774	1,526	16,300
LIBRARIES	14.00	1.039	12,697		12,697	1,312	14,009
E911 IMPLEMENT	1.00	0.074	907		907	94	1,001
PKS & REC 155	28.50	2.114	25,847		25,847	2,670	28,517
COMM DEVT ADM	8.60	0.638	7,799		7,799	806	8,605
PLANNING 155	8.60	0.638	7,799		7,799	806	8,605
DEVT REVIEW	8.60	0.638	7,799		7,799	806	8,605
REZONE & DRI'S	8.60	0.638	7,799		7,799	806	8,605
ENV SCIENCES	8.60	0.638	7,799		7,799	806	8,605
PERMIT ISSUANC	8.60	0.638	7,799		7,799	806	8,605
BUILDING INSP	8.60	0.638	7,799		7,799	806	8,605
CODE ENFORCE	8.60	0.638	7,799		7,799	806	8,605
PLANS REVIEW	8.60	0.638	7,799		7,799	806	8,605
ZONING REVIEW	8.60	0.638	7,799		7,799	806	8,605
VCB	8.00	0.593	7,255		7,255	750	8,005
TRANS ADMIN	16.28	1.208	14,764		14,764	1,525	16,289
LANDSCAPE	16.28	1.208	14,764		14,764	1,525	16,289
ROADWAY/PIPE	16.28	1.208	14,764		14,764	1,525	16,289
BRIDGE OPS	16.29	1.208	14,774		14,774	1,526	16,300
TRAF OPS/SIGNA	16.29	1.208	14,774		14,774	1,526	16,300
TRAFFIC ENGIN	16.29	1.208	14,774		14,774	1,526	16,300
SOLID WASTE	32.00	2.374	29,021		29,021	2,998	32,019
AIRPORT & PORT	3.00	0.223	2,721		2,721	281	3,002
TRANSIT	31.00	2.300	28,114		28,114	2,904	31,018
UTILITIES	269.00	19.955	243,958		243,958	25,203	269,161
DATA PROCESS	6.00	0.445	5,441		5,441	562	6,003
FLEET REPLACE	1.00	0.074	910		910	94	1,004
Total:	1,348.00	100.000	1,222,510		1,222,510	100,064	1,322,574
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Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

COMMISSIONERS
 Detail Allocation of
 IMPACT FEE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	4,075		4,075	334	4,409
SCHOOL IMP FEE	1.00	16.667	4,075		4,075	334	4,409
COM PRK IMP FE	1.00	16.667	4,075		4,075	334	4,409
REG PRK IMP FE	1.00	16.667	4,075		4,075	334	4,409
ROADS IMP FEE	1.00	16.667	4,075		4,075	334	4,409
EMS IMPACT FEE	1.00	16.667	4,074		4,074	329	4,403
Total:	6.00	100.000	24,449		24,449	1,999	26,448
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Allocation Basis: NUMBER OF IMPACT FEE AREAS SUPPORTED

Source: BUDGET SERVICES

COMMISSIONERS

Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
PUB RESOURCES	23,900	5,762	18,138	
BUDGET SVCS	39,128	4,666	34,462	
PUB WKS ADMIN	9,881	3,533	6,348	
CTY ATTORNEY	134,900	12,468	122,432	
PURCHASING	9,219	3,778	5,441	
HUMAN RESOURCE	5,592	5,592		
MAINT/REP SVCS	52,139	52,139		
COUNTY MANAGER	17,186	3,582	13,604	
COMMISSIONERS	57,285	3,778	53,507	
CLERK ADMIN	57,035		57,035	
CONTRACTS ADM	2,469	2,469		
CDBG	2,880	2,880		
EQUAL EMP OPP	2,135	2,135		
VETERAN'S SVCS	1,645	1,645		
SHERIFF	9,005		9,005	
HUMAN SERVICES	57,948	18,925	39,023	
INT SVS FISCAL	5,759	5,759		
COUNTY LANDS	148,435	5,349	143,086	
EMER MGMT OPS	3,778	2,777	1,001	
EMER RESPONSE	200,093	136,055	64,038	
EMER DISPATCH	14,030	14,030		
PS LOGISTICS	4,073	4,073		
PS INFO RESOUR	1,728	1,728		
PKS/REC GEN'L	80,034	51,517	28,517	
ECONOMIC DEVT	11,586	6,583	5,003	
ANIMAL CONTROL	22,928	18,925	4,003	
SMART GROWTH	555	555		
NAT RES MGMT	85,588	17,547	68,041	
CONST & DESIGN	60,765	4,731	56,034	
FIRE IMPACT FE	4,409			4,409
MSTU SPEC DIST	1,131	1,131		
HICKEY CREEK	412	412		
FUND 138	988	988		
FUND 139 OTHER	823	823		
CANAL MAINT	26,997	10,697	16,300	
SUR WTR MGMT	5,493	5,493		
LIBRARIES	130,028	116,019	14,009	
E911 IMPLEMENT	3,572	2,571	1,001	
HEARING EXAMIN	2,057	2,057		
PKS & REC 155	87,671	59,154	28,517	
COMM DEVT ADM	16,689	8,084	8,605	
PLANNING 155	13,378	4,773	8,605	
DEVT REVIEW	17,409	8,804	8,605	
REZONE & DRI'S	15,188	6,583	8,605	
ENV SCIENCES	15,188	6,583	8,605	
PERMIT ISSUANC	19,220	10,615	8,605	
BUILDING INSP	32,096	23,491	8,605	
CODE ENFORCE	24,382	15,777	8,605	

COMMISSIONERS

Departmental Cost Allocation Summary

Departments	Total	COUNTY COORDINATION	BLUE SHEETS	IMPACT FEE SUPPORT
PLANS REVIEW	15,250	6,645	8,605	
ADM FEE COLLEC	823	823		
ZONING REVIEW	10,745	2,140	8,605	
VCB	17,879	9,874	8,005	
SPORTS AUTHOR	1,234	1,234		
TRANS ADMIN	20,197	3,908	16,289	
LANDSCAPE	24,106	7,817	16,289	
ROADWAY/PIPE	63,602	47,313	16,289	
BRIDGE OPS	23,706	7,406	16,300	
TRAF OPS/SIGNA	26,997	10,697	16,300	
TRAF SIGN/MARK	12,754	12,754		
TRAFFIC ENGIN	23,294	6,994	16,300	
ENGINEER/PLAN	4,114	4,114		
ENG/CONSTR	8,640	8,640		
ENG/DESIGN	5,759	5,759		
GIS	2,057	2,057		
HAZ MAT FD 182	1,749	1,749		
SCHOOL IMP FEE	4,409			4,409
COM PRK IMP FE	4,409			4,409
REG PRK IMP FE	4,409			4,409
ROADS IMP FEE	4,409			4,409
EMS IMPACT FEE	4,403			4,403
CONSER PKS/REC	4,114	4,114		
CONSER CTY LAN	412	412		
SOLID WASTE	61,229	29,210	32,019	
AIRPORT & FORT	155,226	152,224	3,002	
TOLL FACILITY	46,901	46,901		
TRANSIT	136,752	105,734	31,018	
UTILITIES	388,883	119,722	269,161	
DATA PROCESS	6,415	412	6,003	
GOVT COMMUNICA	1,584	1,584		
DENTAL	226	226		
GROUP MEDICAL	2,735	2,735		
GEN LIABILITY	2,316	2,316		
FLEET MGMT	13,575	13,575		
FLEET REPLACE	1,004		1,004	
Reimbursement:				
Total:	2,645,147	1,296,125	1,322,574	26,448
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FISCAL 2008
CLERK - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Office of the Clerk Administration includes the Clerk of the Circuit Court and immediate staff. The unit is responsible for supervising the activities of several cost centers organized under the Clerk during FY 2008. Costs associated with Clerk Administration are allocated departmentally on the number of authorized positions under the Clerk's supervision.

CLERK ADMIN

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	853,697			853,697
Deductions:				
ADM 512000004	-125,490			
ADM 512000004	-11,810			
Total Deductions:	-137,300			-137,300
Allocated Additions:				
BLDG USE ALLO	186,991		186,991	
EQUIP USE ALLO	143		143	
PUB RESOURCES	4,589	768	5,357	
BUDGET SVCS	20,251	1,726	21,977	
CLK INT AUDIT	90,095	23,168	113,263	
CLERK HUM RES	12,282	854	13,136	
CLERK FINANCE	7,164	416	7,580	
CTY ATTORNEY	27,276	2,228	29,504	
PURCHASING	62	3	65	
MAINT/REP SVCS	88,949	12,467	101,416	
COMMISSIONERS	51,694	5,341	57,035	
CLERK ADMIN		14,924	14,924	
Total Allocated Additions:	489,496	61,895	551,391	551,391
Total to be Allocated:	1,205,893	61,895		1,267,788
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CLERK ADMIN
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD
Expenses:			
ADM 512000004-503490	111,996		111,996
ADM 512000001.501110	605,773		605,773
REVENUE	-1,372		-1,372
ADM 512000004	125,490	125,490	
ADM 512000004	11,810	11,810	
Departmental Expenditures:	853,697	137,300	716,397
Deductions:	-137,300	-137,300	
Functional Cost:	716,397		716,397
Additions 1st			
Others:	489,496	489,496	489,496
Reallocate Admin:		-489,496	
1st Allocation:	1,205,893		1,205,893
	-----		-----
Additions 2nd			
Others:	61,895	61,895	61,895
Reallocate Admin:		-61,895	
2nd Allocation:	61,895		61,895
	-----		-----
Total Allocated:	1,267,788		1,267,788
	=====		=====

CLERK ADMIN
 Detail Allocation of
 DEPARTMENTAL COORD

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK MINUTES	7.00	1.733	20,894		20,894		20,894
CLK INT AUDIT	9.00	2.228	26,864		26,864		26,864
CLERK INFO SYS	51.00	12.624	152,229		152,229		152,229
CLERK HUM RES	6.00	1.485	17,909		17,909		17,909
CLERK FINANCE	46.00	11.386	137,305		137,305		137,305
CLERK ADMIN	5.00	1.238	14,924		14,924		14,924
CLK MICROG	4.00	0.990	11,940		11,940	884	12,824
CLK CIVIL CRT	63.00	15.594	188,048		188,048	13,926	201,974
CLK PROBATE	8.00	1.980	23,879		23,879	1,768	25,647
CLK RECORDING	38.00	9.406	113,426		113,426	8,400	121,826
CLK DEL TAX	8.00	1.980	23,879		23,879	1,768	25,647
CLK FELONY	23.00	5.693	68,652		68,652	5,084	73,736
CLK JURY	2.00	0.495	5,970		5,970	442	6,412
CLK JUVENILE	13.00	3.218	38,803		38,803	2,874	41,677
CLK CIVIL TRAF	16.00	3.960	47,758		47,758	3,537	51,295
CLK CRIM TRAF	48.00	11.881	143,274		143,274	10,611	153,885
CLK CAPE CORAL	6.00	1.485	17,909		17,909	1,326	19,235
CLK SUP DEPOSI	6.00	1.485	17,909		17,909	1,326	19,235
CLK APPEALS	2.00	0.495	5,970		5,970	442	6,412
CLK COURT OPNS	13.00	3.218	38,803		38,803	2,874	41,677
CRIM ADM SVCS	10.00	2.475	29,849		29,849	2,211	32,060
CTS CUST SVC	20.00	4.951	59,699		59,699	4,422	64,121
Total:	404.00	100.000	1,205,893		1,205,893	61,895	1,267,788
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Allocation Basis: NUMBER OF CLERK'S EMPLOYEES PER DEPARTMENT

Source: CLERK'S POSITION LISTING

CLERK ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD
CLERK MINUTES	20,894	20,894
CLK INT AUDIT	26,864	26,864
CLERK INFO SYS	152,229	152,229
CLERK HUM RES	17,909	17,909
CLERK FINANCE	137,305	137,305
CLERK ADMIN	14,924	14,924
CLK MICROG	12,824	12,824
CLK CIVIL CRT	201,974	201,974
CLK PROBATE	25,647	25,647
CLK RECORDING	121,826	121,826
CLK DEL TAX	25,647	25,647
CLK FELONY	73,736	73,736
CLK JURY	6,412	6,412
CLK JUVENILE	41,677	41,677
CLK CIVIL TRAF	51,295	51,295
CLK CRIM TRAF	153,885	153,885
CLK CAPE CORAL	19,235	19,235
CLK SUP DEPOSI	19,235	19,235
CLK APPEALS	6,412	6,412
CLK COURT OPNS	41,677	41,677
CRIM ADM SVCS	32,060	32,060
CTS CUST SVC	64,121	64,121

Reimbursement:

Total:	1,267,788	1,267,788
	=====	=====

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	655	256	911	
NON-DEPART'L	412	7	419	
BUDGET SVCS	5,786	493	6,279	
PUB WKS ADMIN	164,616	5,558	170,174	
CLERK FINANCE	3,583	210	3,793	
CTY ATTORNEY	25,207	2,059	27,266	
PURCHASING	417	19	436	
HUMAN RESOURCE	2,139	158	2,297	
COUNTY MANAGER	3,661	113	3,774	
COMMISSIONERS	2,267	202	2,469	
Total Allocated Additions:	208,743	9,075	217,818	217,818
Total to be Allocated:	666,446	9,075		675,521
	=====	=====		=====

CONTRACTS ADM

Schedule of Costs to be

Allocated by Function

	Total	G & A	CONTRACT SUPPORT	CIP PROJECTS
Expenses:				
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
Departmental				
Expenditures:	490,612	32,909	114,424	343,279
Deductions:	-32,909	-32,909		
Functional Cost:	457,703		114,424	343,279
Additions 1st				
Others:	208,743	208,743	52,185	156,558
Reallocate Admin:		-208,743		
1st Allocation:	666,446		166,609	499,837
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Additions 2nd				
Others:	9,075	9,075	2,269	6,806
Reallocate Admin:		-9,075		
2nd Allocation:	9,075		2,269	6,806
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Total Allocated:	675,521		168,878	506,643
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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	1,666		1,666		1,666
BUDGET SVCS	2.00	2.000	3,332		3,332		3,332
CTY ATTORNEY	1.00	1.000	1,666		1,666		1,666
HUMAN RESOURCE	8.00	8.000	13,329		13,329		13,329
MAINT/REP SVCS	5.00	5.000	8,330		8,330		8,330
COUNTY MANAGER	1.00	1.000	1,666		1,666		1,666
MED EXAMINER	1.00	1.000	1,666		1,666	28	1,694
HUMAN SERVICES	8.00	8.000	13,329		13,329	221	13,550
COUNTY LANDS	2.00	2.000	3,332		3,332	55	3,387
EMER MGMT OPS	2.00	2.000	3,332		3,332	55	3,387
EMER RESPONSE	2.00	2.000	3,332		3,332	55	3,387
EMER DISPATCH	2.00	2.000	3,332		3,332	55	3,387
PS LOGISTICS	1.00	1.000	1,666		1,666	28	1,694
PS INFO RESOUR	1.00	1.000	1,666		1,666	28	1,694
PKS/REC GEN'L	5.00	5.000	8,330		8,330	138	8,468
ANIMAL CONTROL	1.00	1.000	1,666		1,666	28	1,694
SMART GROWTH	2.00	2.000	3,332		3,332	55	3,387
NAT RES MGMT	2.00	2.000	3,332		3,332	55	3,387
LIBRARIES	1.00	1.000	1,666		1,666	28	1,694
HEARING EXAMIN	1.00	1.000	1,666		1,666	28	1,694
PKS & REC 155	5.00	5.000	8,330		8,330	138	8,468
VCB	10.00	10.000	16,661		16,661	277	16,938
SPORTS AUTHOR	1.00	1.000	1,666		1,666	28	1,694
TRANS ADMIN	2.00	2.000	3,332		3,332	55	3,387
TRAF OPS/SIGNA	1.00	1.000	1,666		1,666	28	1,694
TRAF SIGN/MARK	1.00	1.000	1,666		1,666	28	1,694
SOLID WASTE	10.00	10.000	16,661		16,661	277	16,938
TOLL FACILITY	2.00	2.000	3,332		3,332	55	3,387
TRANSIT	10.00	10.000	16,661		16,661	277	16,938
UTILITIES	3.00	3.000	4,998		4,998	83	5,081
DATA PROCESS	1.00	1.000	1,666		1,666	28	1,694
GEN LIABILITY	5.00	5.000	8,334		8,334	138	8,472
Total:	100.00	100.000	166,609		166,609	2,269	168,878
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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	499,837		499,837	6,806	506,643
Total:	100.00	100.000	499,837		499,837	6,806	506,643
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DIRECT ASSIGNMENT

Source: CONTRACTS MANAGER

CONTRACTS ADM

Departmental Cost Allocation Summary

Departments	Total	CONTRACT SUPPORT	CIP PROJECTS
PUB RESOURCES	1,666	1,666	
BUDGET SVCS	3,332	3,332	
CTY ATTORNEY	1,666	1,666	
HUMAN RESOURCE	13,329	13,329	
MAINT/REP SVCS	8,330	8,330	
COUNTY MANAGER	1,666	1,666	
MED EXAMINER	1,694	1,694	
HUMAN SERVICES	13,550	13,550	
COUNTY LANDS	3,387	3,387	
EMER MGMT OPS	3,387	3,387	
EMER RESPONSE	3,387	3,387	
EMER DISPATCH	3,387	3,387	
PS LOGISTICS	1,694	1,694	
PS INFO RESOUR	1,694	1,694	
PKS/REC GEN'L	8,468	8,468	
ANIMAL CONTROL	1,694	1,694	
SMART GROWTH	3,387	3,387	
NAT RES MGMT	3,387	3,387	
LIBRARIES	1,694	1,694	
HEARING EXAMIN	1,694	1,694	
PKS & REC 155	8,468	8,468	
VCB	16,938	16,938	
SPORTS AUTHOR	1,694	1,694	
TRANS ADMIN	3,387	3,387	
TRAF OPS/SIGNA	1,694	1,694	
TRAF SIGN/MARK	1,694	1,694	
SOLID WASTE	16,938	16,938	
TOLL FACILITY	3,387	3,387	
TRANSIT	16,938	16,938	
UTILITIES	5,081	5,081	
DATA PROCESS	1,694	1,694	
GEN LIABILITY	8,472	8,472	
CONTRACTS CHG	506,643		506,643
Reimbursement:			
Total:	675,521	168,878	506,643
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