
County of Lee, Florida
OMB Circular A-87 Central Services
Cost Allocation Plan
FY 2009

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2009

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INTRODUCTION

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

Cost Allocation Plans

May be Prepared for a Number of Reasons

Principally, these include:

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

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

FORWARD

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METHODOLOGY

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

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

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

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

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

Format of the Report

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

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

1. Allocated Costs By Department -

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

2. Summary of Allocated Costs -

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

3. Detail of Allocated Costs -

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

4. Summary of Allocation Bases -

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

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

1. Nature and Extent of Services -

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

2. Costs to be Allocated -

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

3. Costs to be Allocated by Function -

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

4. Detail Allocation -

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

5. Departmental Cost Allocation Summary -

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

CERTIFICATE OF INDIRECT COSTS

I have reviewed the indirect cost proposal dated _____. This is to certify that:

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

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

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

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

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

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

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

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

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

Grantee/Contractor: _____

Signature: _____

Name of Authorized Official: _____

Title: _____

Date: _____

LEE COUNTY, FLORIDA

Community Development Block Grants

Proposed FY 2011 Indirect Cost Rate

(Actual Expenditures for Year Ended September 30, 2009)

Cost Allocation Plan Indirect Costs:

Non-Departmental	\$ 611
Clerk - Finance	8,156
Purchasing	1,324
Human Resources	2,669
Budget Services	3,402
Public Resources	<u>131</u>
Total Indirect Costs	\$ 16,293
Allowable Salary Base	\$ 273,347
Proposed Indirect Rate	<u>5.96%</u>

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Allocated Costs by Department

Consolidated

	CLERK MINUTES	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	CDBG	EQUAL EMP OPP	VETERAN'S SVCS
Central Service Departments							
BLDG USE ALLO	3,327	16,536	27,423	177,155		492	
EQUIP USE ALLO							
PUB RESOURCES		2,490	4,108	4,894	131	412	104
NON-DEPART'L	138	2,534	731	667	611		
BUDGET SVCS		34,015	13,606	11,905	3,402		15,307
PUB WKS ADMIN							
CLK INT AUDIT			50,196	39,612			2,290
CLERK TECH SVS							
CLERK HUM RES	31,297			26,081			
CLERK FINANCE	2,856	11,301	9,403	7,571	8,156	1,173	938
CTY ATTORNEY		49,495	622,282	28,036		15,575	77
PURCHASING		4,765	5,929		1,324	662	933
HUMAN RESOURCE		3,616	3,812		2,669	1,906	1,525
MAINT/REP SVCS	20,242	103,248	168,600	62,110		2,991	
CONTRACTS ADM		1,657					
Total Allocated	57,860	229,657	906,090	358,031	16,293	23,211	21,174

	TAX COLLECTOR	CLK MICROG	CLK CIVIL CRT	CLK PROBATE	CLK RECORDING	CLK DEL TAX	CLK CASE & QUE
Central Service Departments							
BLDG USE ALLO					16,737		
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	353	174	3,547	876	20,220	319	
BUDGET SVCS	6,803						
PUB WKS ADMIN							
CLK INT AUDIT						29,368	
CLERK TECH SVS					1,422,908		
CLERK HUM RES		20,864	307,751	41,729	208,644	41,729	135,619
CLERK FINANCE	4,064	2,637	38,679	6,819	137,211	4,511	6,101
CTY ATTORNEY	4,038						
PURCHASING	81						
HUMAN RESOURCE	37,647						
MAINT/REP SVCS	42,948				101,823		
CONTRACTS ADM							
Total Allocated	95,934	23,675	349,977	49,424	1,907,543	75,927	141,720

Allocated Costs by Department
Consolidated

	CLK JURY	CLK JUVENILE	CLK CT SUPPORT	CLK REC & PROC	CLK CAPE CORAL	CLK SUP DEPOSI	CLK APPEALS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			10,532				
NON-DEPART'L	4,617	406			84	580	
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT		10,305					
CLERK TECH SVS							
CLERK HUM RES	10,432	57,378	151,268	88,674		31,297	10,432
CLERK FINANCE	90,142	5,222	6,806	3,990	450	6,443	470
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	105,191	73,311	168,606	92,664	534	38,320	10,902

	CLK COURT OPNS	CRIM ADM SVCS	CTS CUST SVC	COURT DEPT	CLERK OTHER	FUNDS 2 - 674	PROP APPRAISER
Central Service Departments							
BLDG USE ALLO				442,665			
EQUIP USE ALLO							
PUB RESOURCES				63			
NON-DEPART'L	176	4,516			135,172	126,595	149
BUDGET SVCS				8,504			20,409
PUB WKS ADMIN							
CLK INT AUDIT	37,631						
CLERK TECH SVS				3,468,339			
CLERK HUM RES	67,810	41,729	140,832				
CLERK FINANCE	4,290	25,925	6,336		769,237	1,071,434	1,396
CTY ATTORNEY							-5,956
PURCHASING							
HUMAN RESOURCE							24,914
MAINT/REP SVCS						70,394	9,061
CONTRACTS ADM							
Total Allocated	109,907	72,170	147,168	3,919,571	904,409	1,268,423	49,973

Allocated Costs by Department

Consolidated

	ELECTIONS	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY
Central Service Departments							
BLDG USE ALLO		528,342	71,398			71,398	
EQUIP USE ALLO							
PUB RESOURCES			1,080				
NON-DEPART'L	194		1,306	5,350	51	292	357
BUDGET SVCS	8,504		13,606	23,811		6,803	8,504
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,425		24,442	7,907	1,069	2,546	5,091
CTY ATTORNEY	2,154		7,422	4,384		269	17,537
PURCHASING	189		3,404	7,282	432	217	703
HUMAN RESOURCE	6,090						
MAINT/REP SVCS	32,194		1,011,555			5,910	11,498
CONTRACTS ADM							
Total Allocated	51,750	528,342	1,134,213	48,734	1,552	87,435	43,690
	=====	=====	=====	=====	=====	=====	=====

	MED EXAMINER	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	COUNTY LANDS	EMER MGMT OPS	EMER RESPONSE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	17	10,478		262	7,088	191	14,513
NON-DEPART'L	577	4,442	77	211	253	1,067	3,726
BUDGET SVCS	10,204	13,606	1,701	10,204	5,103	6,123	6,123
PUB WKS ADMIN				44,177	126,769		
CLK INT AUDIT	9,144	20,146					42,397
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	11,954	75,885	1,284	6,307	5,897	10,914	84,875
CTY ATTORNEY	1,807	17,614	2,730		120,141	13,383	29,497
PURCHASING	3,366	10,056	54	3,411	5,799	9,861	19,725
HUMAN RESOURCE		23,318		5,336	4,574	2,659	126,980
MAINT/REP SVCS	47,305	58,349	67,175		89	28,652	14,649
CONTRACTS ADM	1,657	13,257			3,315	3,315	3,315
Total Allocated	86,031	247,151	73,021	69,908	279,028	76,165	345,800
	=====	=====	=====	=====	=====	=====	=====

Allocated Costs by Department

Consolidated

	EMER DISPATCH	PS LOGISTICS	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	SMART GROWTH
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	994	191	79	3,019	1,361	1,369	30
NON-DEPART'L	6,167	1,067	1,067	10,681	373	41,459	172
BUDGET SVCS	6,123	6,123	6,123	32,314	6,803	20,409	1,701
PUB WKS ADMIN							
CLK INT AUDIT						2,383	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	17,567	11,724	10,316	125,899	8,792	58,092	1,911
CTY ATTORNEY	961			64,205	15,806	40,150	4,345
PURCHASING	428	5,110	1,131	44,490	2,425	35,805	81
HUMAN RESOURCE	13,848	4,030	1,657	59,219	6,537	32,344	609
MAINT/REP SVCS	14,649	14,649	14,649	550,489	80	37,925	
CONTRACTS ADM	3,315	1,657	1,657	8,285		1,657	3,315
Total Allocated	64,052	44,551	36,679	898,601	42,177	271,593	12,164
	=====	=====	=====	=====	=====	=====	=====

	NAT RES MGMT	CONST & DESIGN	FUND 102 MSTU	FD 104 MSBU OP	FUND 104 MSBU	ADM OFF OF CTS	COMM RED AGEN
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	9,755	3,240	51				
NON-DEPART'L	1,437	194	10,436	347	3,629	6,628	
BUDGET SVCS	17,008	8,504	22,110	22,110			
PUB WKS ADMIN	16,646	209,037					
CLK INT AUDIT	53,894	30,143					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	31,682	4,474	68,873	3,283	24,254	52,960	
CTY ATTORNEY	67,517	44,918			13,652		3,692
PURCHASING	7,721	9,739	662	662			
HUMAN RESOURCE	15,836	3,870	1,048				
MAINT/REP SVCS	4,080	328					
CONTRACTS ADM	3,315						
Total Allocated	228,891	314,447	103,180	26,402	41,535	59,588	3,692
	=====	=====	=====	=====	=====	=====	=====

Allocated Costs by Department

Consolidated

	HICKEY CREEK	FUND 138	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	19		37	1,434	1,234	16,491	177
NON-DEPART'L	347	3,552	1,640	1,108	152	24,754	1,270
BUDGET SVCS			1,701	1,701	1,701	34,015	3,402
PUB WKS ADMIN				4,162	4,162		
CLK INT AUDIT						9,872	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	2,330	27,642	14,436	16,502	5,372	310,792	10,906
CTY ATTORNEY		4,577		77	4,000	12,845	115
PURCHASING				1,266	266	48,840	1,212
HUMAN RESOURCE	382		762	11,108	5,070	108,434	2,463
MAINT/REP SVCS						235,794	
CONTRACTS ADM						1,657	
Total Allocated	3,078	35,771	18,576	37,358	21,957	803,494	19,545

	HEARING EXAMIN	PKS & REC 155	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	112	3,386	4,167	882	694	686	700
NON-DEPART'L	242	11,539	888	311	23,982	555	769
BUDGET SVCS	5,103	30,614	1,701	6,803	3,402	3,402	1,701
PUB WKS ADMIN							
CLK INT AUDIT							2,475
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	4,228	150,377	18,125	7,057	25,674	11,156	16,264
CTY ATTORNEY	68,954	64,204	222,631	89,183	84,607	97,644	12,076
PURCHASING	694	44,490	7,354	621	729	783	703
HUMAN RESOURCE	3,524	66,684	6,348	5,336	5,627	5,475	5,742
MAINT/REP SVCS	375	550,489			849	849	849
CONTRACTS ADM	1,657	8,285					
Total Allocated	84,889	930,068	261,214	110,193	145,564	120,550	41,279

Allocated Costs by Department

Consolidated

	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	815	1,151	890	647	19	498	1,898
NON-DEPART'L	50,924	63,235	24,390	33,816	78	4,086	6,113
BUDGET SVCS	3,402	3,402	3,402	3,402		3,402	11,905
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	37,015	68,286	60,000	21,229	1,761	7,337	45,473
CTY ATTORNEY	346	13,768	137,624	9,461		222,362	21,113
PURCHASING	892	3,312	4,685	243		217	11,148
HUMAN RESOURCE	8,106	14,930	13,119	4,656	382	1,625	16,108
MAINT/REP SVCS	849	849	849	849		849	
CONTRACTS ADM							16,571
Total Allocated	102,349	168,933	244,959	74,303	2,240	240,376	130,329

	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	4,654	2,076	1,341	3,012	1,322	486	598
NON-DEPART'L	395	2,106	5,547	14,345	440	8,672	1,171
BUDGET SVCS	6,803	37,417	1,701	10,204	1,701	5,953	
PUB WKS ADMIN		4,162	4,162	4,162	4,162	4,162	4,162
CLK INT AUDIT		32,865				2,089	2,089
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,710	8,695	12,414	72,558	11,772	22,390	27,603
CTY ATTORNEY	7,038	95,952	1,730	192	154	1,423	616
PURCHASING	1,069	27,041	3,477	6,101	2,072	7,056	7,404
HUMAN RESOURCE	1,144	3,812	8,795	51,386	8,333	14,032	17,274
MAINT/REP SVCS		2,820		22,274	2,541		
CONTRACTS ADM	1,657	3,315				1,657	1,657
Total Allocated	29,470	220,261	39,167	184,234	32,497	67,920	62,574

Allocated Costs by Department

Consolidated

	TRAFFIC ENGIN	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	FIRE IMPACT FE
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	299	131	299	131	75	71	
NON-DEPART'L	585	212	484	212	140	792	2,139
BUDGET SVCS	5,953	5,103	8,504	5,103		10,204	1,701
PUB WKS ADMIN	4,162	4,162	8,323	8,323			
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	13,793	3,951	9,021	3,951	2,290	6,894	13,838
CTY ATTORNEY	5,038	20,498	21,997	2,500			1,462
PURCHASING	5,408	1,969	1,212	401		887	
HUMAN RESOURCE	8,635	2,669	6,099	2,669	1,525	1,479	
MAINT/REP SVCS	29,905						
CONTRACTS ADM							
Total Allocated	73,778	38,695	55,939	23,290	4,030	20,327	19,140

	SCHOOL IMP FEE	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							169
NON-DEPART'L	1,012	2,460	384	1,762	554	2,630	
BUDGET SVCS	1,701	20,409	6,803	18,709	3,402	88,441	
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	7,790	15,036	5,196	15,968	4,941	15,686	2,112
CTY ATTORNEY	2,192	2,962	192	3,923	577		
PURCHASING							
HUMAN RESOURCE							3,431
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	12,695	40,867	12,575	40,362	9,474	106,757	5,712

Allocated Costs by Department
Consolidated

	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	19		3,602		1,890	8,896	16,454
NON-DEPART'L		6,370	26,502	17,453	32,964	29,156	41,881
BUDGET SVCS		107,149	20,409		10,204	28,914	56,126
PUB WKS ADMIN			20,808		4,162		29,130
CLK INT AUDIT		3,961			25,036	3,590	1,238
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	235	42,509	177,498	332,927	129,304	185,293	461,110
CTY ATTORNEY			36,497		6,807	1,769	134,601
PURCHASING		10,916	17,053		17,262	26,734	129,989
HUMAN RESOURCE	382		31,710	66,621	53,890	115,600	120,206
MAINT/REP SVCS					57,548	42,550	3,312
CONTRACTS ADM			16,571		3,315	16,571	4,972
Total Allocated	636	170,905	350,650	417,001	342,382	459,073	999,019

	TELEPHONES	ITG	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT
Central Service Departments							
BLDG USE ALLO		283	1,088	273	273	273	
EQUIP USE ALLO							
PUB RESOURCES		337	72	11	124	108	591
NON-DEPART'L		2,120	994	1,040	1,750	1,212	6,011
BUDGET SVCS	10,204	8,504	1,701	1,701	6,803	22,110	15,307
PUB WKS ADMIN							
CLK INT AUDIT		48,122				1,176	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE		19,221	9,978	5,910	25,063	11,424	97,094
CTY ATTORNEY		4,307		8,153	98,759	85,491	1,231
PURCHASING		20,111	540		388	388	32,911
HUMAN RESOURCE		382	1,468	210	2,535	179,442	12,710
MAINT/REP SVCS		4,307	6,619	1,661	1,661	1,661	16,816
CONTRACTS ADM		1,657				8,283	
Total Allocated	10,204	109,351	22,460	18,959	137,356	311,568	182,671

Allocated Costs by Department

Consolidated

	FLEET REPLACE	FMB - IMP FEE	BONITA IMP FEE	BON ROAD IMP F	LAW ENF TRUST	FD 190 ANIM TR	FD 632 MOSQ CO
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	68						
NON-DEPART'L	1,035	126	379	31	742	791	395
BUDGET SVCS					1,696		
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,658	697	2,384	300	4,347	14,715	2,161
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	7,761	823	2,763	331	6,785	15,506	2,556

	FUND 661 BONDS	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS
Central Service							
Departments							
BLDG USE ALLO							145,920
EQUIP USE ALLO							
PUB RESOURCES			135,463			932,141	
NON-DEPART'L	26	165		4,245		37,446,704	6,355
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT					236,430		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	526	879		22,602			95,135
CTY ATTORNEY					243,628		114,948
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS					9,302,223		39,042
CONTRACTS ADM					496,576		
Total Allocated	552	1,044	135,463	26,847	10,278,857	38,378,845	401,400

Allocated Costs by Department
Consolidated

	Sub-total	Reimbursement	Total
Central Service			
Departments			
BLDG USE ALLO	1,503,583		1,503,583
EQUIP USE ALLO			
PUB RESOURCES	1,226,829	20,597	1,247,426
NON-DEPART'L	38,332,265		38,332,265
BUDGET SVCS	1,032,372		1,032,372
PUB WKS ADMIN	508,995		508,995
CLK INT AUDIT	696,452	412,929	1,109,381
CLERK TECH SVS	4,891,247		4,891,247
CLERK HUM RES	1,413,566		1,413,566
CLERK FINANCE	5,686,525		5,686,525
CTY ATTORNEY	3,155,955	22,300	3,178,255
PURCHASING	634,291		634,291
HUMAN RESOURCE	1,386,364		1,386,364
MAINT/REP SVCS	12,824,032		12,824,032
CONTRACTS ADM	634,118		634,118
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Total Allocated	73,926,594	455,826	74,382,420
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Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	1,569,763		
EQUIP USE ALLO	3,088,093		
PUB RESOURCES	1,206,049	-96,772	
NON-DEPART'L	38,367,222		
BUDGET SVCS	1,047,554		
PUB WKS ADMIN	785,459		
CLK INT AUDIT	1,049,794		
CLERK TECH SVS	6,509,735	-31,155	
CLERK HUM RES	484,565	-680	
CLERK FINANCE	3,100,793		
CTY ATTORNEY	3,314,771	-52,019	
PURCHASING	642,711	-365	
HUMAN RESOURCE	1,275,513		
MAINT/REP SVCS	11,784,402	-111,109	
CONTRACTS ADM	460,745	-6,725	
CLERK MINUTES			57,860
COUNTY MANAGER			229,657
COMMISSIONERS			906,090
CLERK ADMIN			358,031
CDBG			16,293
EQUAL EMP OPP			23,211
VETERAN'S SVCS			21,174
TAX COLLECTOR			95,934
CLK MICROG			23,675
CLK CIVIL CRT			349,977
CLK PROBATE			49,424
CLK RECORDING			1,907,543
CLK DEL TAX			75,927
CLK CASE & QUE			141,720
CLK JURY			105,191
CLK JUVENILE			73,311
CLK CT SUPPORT			168,606
CLK REC & PROC			92,664
CLK CAPE CORAL			534
CLK SUP DEPOST			38,320
CLK APPEALS			10,902
CLK COURT OPNS			109,907
CRIM ADM SVCS			72,170
CTS CUST SVC			147,168
COURT DEPT			3,919,571
CLERK OTHER			904,409
FUNDS 2 - 674			1,268,423
PROP APPRAISER			49,973
ELECTIONS			51,750
JAIL			528,342
SHERIFF			1,134,213
CT SVCS-GEN FD			48,734

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
GUAR AD LITEM			1,552
PUB DEFENDER			87,435
STATE ATTORNEY			43,690
MED EXAMINER			86,031
HUMAN SERVICES			247,151
STATE HEALTH			73,021
INT SVS FISCAL			69,908
COUNTY LANDS			279,028
EMER MGMT OPS			76,165
EMER RESPONSE			345,800
EMER DISPATCH			64,052
PS LOGISTICS			44,551
PS INFO RESOUR			36,679
PKS/REC GEN'L			898,601
ECONOMIC DEVT			42,177
ANIMAL CONTROL			271,593
SMART GROWTH			12,164
NAT RES MGMT			228,891
CONST & DESIGN			314,447
FUND 102 MSTU			103,180
FD 104 MSBU OP			26,402
FUND 104 MSBU			41,535
ADM OFF OF CTS			59,588
COMM RED AGEN			3,692
HICKEY CREEK			3,078
FUND 138			35,771
FUND 139 OTHER			18,576
CANAL MAINT			37,358
SUR WTR MGMT			21,957
LIBRARIES			803,494
E911 IMPLEMENT			19,545
HEARING EXAMIN			84,889
PKS & REC 155			930,068
COMM DEVT ADM			261,214
PLANNING 155			110,193
DEVT REVIEW			145,564
REZONE & DRI'S			120,550
ENV SCIENCES			41,279
PERMIT ISSUANC			102,349
BUILDING INSP			168,933
CODE ENFORCE			244,959
PLANS REVIEW			74,303
ADM FEE COLLEC			2,240
ZONING REVIEW			240,376
VCB			130,329
SPORTS AUTHOR			29,470
TRANS ADMIN			220,261
LANDSCAPE			39,167

Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
ROADWAY/PIPE			184,234
BRIDGE OPS			32,497
TRAF OPS/SIGNA			67,920
TRAF SIGN/MARK			62,574
TRAFFIC ENGIN			73,778
ENGINEER/PLAN			38,695
ENG/CONSTR			55,939
ENG/DESIGN			23,290
GIS			4,030
HAZ MAT FD 182			20,327
FIRE IMPACT FE			19,140
SCHOOL IMP FEE			12,695
COM PRK IMP FE			40,867
REG PRK IMP FE			12,575
ROADS IMP FEE			40,362
EMS IMPACT FEE			9,474
FUNDS 201-299			106,757
CONSER PKS/REC			5,712
CONSER CTY LAN			636
FUNDS 301-399			170,905
SOLID WASTE			350,650
AIRPORT & PORT			417,001
TOLL FACILITY			342,382
TRANSIT			459,073
UTILITIES			999,019
TELEPHONES			10,204
ITG			109,351
GOVT COMMUNICA			22,460
DENTAL			18,959
GROUP MEDICAL			137,356
GEN LIABILITY			311,568
FLEET MGMT			182,671
FLEET REPLACE			7,761
FMB - IMP FEE			823
BONITA IMP FEE			2,763
BON ROAD IMP F			331
LAW ENF TRUST			6,785
FD 190 ANIM TR			15,506
FD 632 MOSQ CO			2,556
FUND 661 BONDS			552
FD 951 LT DEBT			1,044
VIDEO/CABLE TV			135,463
FIXED ASSETS			26,847
CONTRACTS CHG			10,278,857
GENERAL GOVT			38,378,845
ALL OTHERS			401,400
Reimbursement			461,750
Total	74,687,169	-298,825	74,388,344

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
BLDG USE ALLO	-1,569,763						
EQUIP USE ALLO		-3,088,093					
PUB RESOURCES	6,323	77,944	-1,273,364	412	4,905		
NON-DEPART'L				-38,378,798			
BUDGET SVCS	2,604		2,911		-1,095,104		4,604
PUB WKS ADMIN		3,036	61	211	1,701	-800,309	
CLK INT AUDIT				229			-1,185,085
CLERK TECH SVS	17,320	2,052,054		675			6,499
CLERK HUM RES		1,000		184			
CLERK FINANCE	12,860	12,332		679			11,017
CTY ATTORNEY	18,796	16,555	7,982	586	13,606		5,199
PURCHASING		845	455	201			32,726
HUMAN RESOURCE	8,277	16,746	5,734	1,107	10,204		2,971
MAINT/REP SVCS		907,581	2,492	42,038	28,914	124,209	12,688
CONTRACTS ADM			379	211	3,402	167,105	
CLERK MINUTES	3,327			138			
COUNTY MANAGER	16,536		2,490	2,534	34,015		
COMMISSIONERS	27,423		4,108	731	13,606		50,196
CLERK ADMIN	177,155		4,894	667	11,905		39,612
CDBG			131	611	3,402		
EQUAL EMP OPP	492		412				
VETERAN'S SVCS			104		15,307		2,290
TAX COLLECTOR				353	6,803		
CLK MICROG				174			
CLK CIVIL CRT				3,547			
CLK PROBATE				876			
CLK RECORDING	16,737			20,220			
CLK DEL TAX				319			29,368
CLK CASE & QUE							
CLK JURY				4,617			
CLK JUVENILE				406			10,305
CLK CT SUPPORT			10,532				
CLK REC & PROC							
CLK CAPE CORAL				84			
CLK SUP DEPOSI				580			
CLK APPEALS							
CLK COURT OPNS				176			37,631
CRIM ADM SVCS				4,516			
CTS CUST SVC							
COURT DEPT	442,665		63		8,504		
CLERK OTHER				135,172			
FUNDS 2 - 674				126,595			
PROP APPRAISER				149	20,409		
ELECTIONS				194	8,504		
JAIL	528,342						
SHERIFF	71,398		1,080	1,306	13,606		
CT SVCS-GEN FD				5,350	23,811		
GUAR AD LITEM				51			

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
PUB DEFENDER	71,398			292	6,803		
STATE ATTORNEY				357	8,504		
MED EXAMINER			17	577	10,204		9,144
HUMAN SERVICES			10,478	4,442	13,606		20,146
STATE HEALTH				77	1,701		
INT SVS FISCAL			262	211	10,204	44,177	
COUNTY LANDS			7,088	253	5,103	126,769	
EMER MGMT OPS			191	1,067	6,123		
EMER RESPONSE			14,513	3,726	6,123		42,397
EMER DISPATCH			994	6,167	6,123		
PS LOGISTICS			191	1,067	6,123		
PS INFO RESOUR			79	1,067	6,123		
PKS/REC GEN'L			3,019	10,681	32,314		
ECONOMIC DEVT			1,361	373	6,803		
ANIMAL CONTROL			1,369	41,459	20,409		2,383
SMART GROWTH			30	172	1,701		
NAT RES MGMT			9,755	1,437	17,008	16,646	53,894
CONST & DESIGN			3,240	194	8,504	209,037	30,143
FUND 102 MSTU			51	10,436	22,110		
FD 104 MSBU OP				347	22,110		
FUND 104 MSBU				3,629			
ADM OFF OF CTS				6,628			
COMM RED AGEN							
HICKEY CREEK			19	347			
FUND 138				3,552			
FUND 139 OTHER			37	1,640	1,701		
CANAL MAINT			1,434	1,108	1,701	4,162	
SUR WTR MGMT			1,234	152	1,701	4,162	
LIBRARIES			16,491	24,754	34,015		9,872
E911 IMPLEMENT			177	1,270	3,402		
HEARING EXAMIN			112	242	5,103		
PKS & REC 155			3,386	11,539	30,614		
COMM DEVT ADM			4,167	888	1,701		
PLANNING 155			882	311	6,803		
DEVT REVIEW			694	23,982	3,402		
REZONE & DRI'S			686	555	3,402		
ENV SCIENCES			700	769	1,701		2,475
PERMIT ISSUANC			815	50,924	3,402		
BUILDING INSP			1,151	63,235	3,402		
CODE ENFORCE			890	24,390	3,402		
PLANS REVIEW			647	33,816	3,402		
ADM FEE COLLEC			19	78			
ZONING REVIEW			498	4,086	3,402		
VCB			1,898	6,113	11,905		
SPORTS AUTHOR			4,654	395	6,803		
TRANS ADMIN			2,076	2,106	37,417	4,162	32,865
LANDSCAPE			1,341	5,547	1,701	4,162	
ROADWAY/PIPE			3,012	14,345	10,204	4,162	

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
BRIDGE OPS			1,322	440	1,701	4,162	
TRAF OPS/SIGNA			486	8,672	5,953	4,162	2,089
TRAF SIGN/MARK			598	1,171		4,162	2,089
TRAFFIC ENGIN			299	585	5,953	4,162	
ENGINEER/PLAN			131	212	5,103	4,162	
ENG/CONSTR			299	484	8,504	8,323	
ENG/DESIGN			131	212	5,103	8,323	
GIS			75	140			
HAZ MAT FD 182			71	792	10,204		
FIRE IMPACT FE				2,139	1,701		
SCHOOL IMP FEE				1,012	1,701		
COM PRK IMP FE				2,460	20,409		
REG PRK IMP FE				384	6,803		
ROADS IMP FEE				1,762	18,709		
EMS IMPACT FEE				554	3,402		
FUNDS 201-299				2,630	88,441		
CONSER PKS/REC			169				
CONSER CTY LAN			19				
FUNDS 301-399				6,370	107,149		3,961
SOLID WASTE			3,602	26,502	20,409	20,808	
AIRPORT & PORT				17,453			
TOLL FACILITY			1,890	32,964	10,204	4,162	25,036
TRANSIT			8,896	29,156	28,914		3,590
UTILITIES			16,454	41,881	56,126	29,130	1,238
TELEPHONES					10,204		
ITG	283		337	2,120	8,504		48,122
GOVT COMMUNICA	1,088		72	994	1,701		
DENTAL	273		11	1,040	1,701		
GROUP MEDICAL	273		124	1,750	6,803		
GEN LIABILITY	273		108	1,212	22,110		1,176
FLEET MGMT			591	6,011	15,307		
FLEET REPLACE			68	1,035			
FMB - IMP FEE				126			
BONITA IMP FEE				379			
BON ROAD IMP F				31			
LAW ENF TRUST				742	1,696		
FD 190 ANIM TR				791			
FD 632 MOSQ CO				395			
FUND 661 BONDS				26			
FD 951 LT DEBT				165			
VIDEO/CABLE TV			135,463				
FIXED ASSETS				4,245			
CONTRACTS CHG							236,430
GENERAL GOVT			932,141	37,446,704			
ALL OTHERS	145,920			6,355			
Reimbursement			26,521				412,929
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

Departments	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			9,687	17,524	4,559	6,929	34,158
NON-DEPART'L			11,443		133		
BUDGET SVCS			2,302	12,559	1,807	3,683	13,787
PUB WKS ADMIN			4,783		1,333	2,976	749
CLK INT AUDIT	85,544	44,609	4,909				
CLERK TECH SVS	-8,889,789	223,047	19,925				91,689
CLERK HUM RES	1,422,908	-1,910,731	2,754				
CLERK FINANCE	2,490,090	229,509	-5,925,357				68,077
CTY ATTORNEY			16,770	-3,465,965	7,816	11,588	102,669
PURCHASING			4,353	20,652	-705,400	3,822	
HUMAN RESOURCE			11,651	75,992	4,351	-1,471,313	45,597
MAINT/REP SVCS			145,826	131,140	50,682	53,664	-13,180,758
CONTRACTS ADM			4,429	29,843	428	2,287	
CLERK MINUTES		31,297	2,856				20,242
COUNTY MANAGER			11,301	49,495	4,765	3,616	103,248
COMMISSIONERS			9,403	622,282	5,929	3,812	168,600
CLERK ADMIN		26,081	7,571	28,036			62,110
CDBG			8,156		1,324	2,669	
EQUAL EMP OPP			1,173	15,575	662	1,906	2,991
VETERAN'S SVCS			938	77	933	1,525	
TAX COLLECTOR			4,064	4,038	81	37,647	42,948
CLK MICROG		20,864	2,637				
CLK CIVIL CRT		307,751	38,679				
CLK PROBATE		41,729	6,819				
CLK RECORDING	1,422,908	208,644	137,211				101,823
CLK DEL TAX		41,729	4,511				
CLK CASE & QUE		135,619	6,101				
CLK JURY		10,432	90,142				
CLK JUVENILE		57,378	5,222				
CLK CT SUPPORT		151,268	6,806				
CLK REC & PROC		88,674	3,990				
CLK CAPE CORAL			450				
CLK SUP DEPOSI		31,297	6,443				
CLK APPEALS		10,432	470				
CLK COURT OPNS		67,810	4,290				
CRIM ADM SVCS		41,729	25,925				
CTS CUST SVC		140,832	6,336				
COURT DEPT	3,468,339						
CLERK OTHER			769,237				
FUNDS 2 - 674			1,071,434				70,394
PROP APPRAISER			1,396	-5,956		24,914	9,061
ELECTIONS			2,425	2,154	189	6,090	32,194
JAIL							
SHERIFF			24,442	7,422	3,404		1,011,555
CT SVCS-GEN FD			7,907	4,384	7,282		
GUAR AD LITEM			1,069		432		

Detail of Allocated Costs

Departments	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
PUB DEFENDER			2,546	269	217		5,910
STATE ATTORNEY			5,091	17,537	703		11,498
MED EXAMINER			11,954	1,807	3,366		47,305
HUMAN SERVICES			75,885	17,614	10,056	23,318	58,349
STATE HEALTH			1,284	2,730	54		67,175
INT SVS FISCAL			6,307		3,411	5,336	
COUNTY LANDS			5,897	120,141	5,799	4,574	89
EMER MGMT OPS			10,914	13,383	9,861	2,659	28,652
EMER RESPONSE			84,875	29,497	19,725	126,980	14,649
EMER DISPATCH			17,567	961	428	13,848	14,649
PS LOGISTICS			11,724		5,110	4,030	14,649
PS INFO RESOUR			10,316		1,131	1,657	14,649
PKS/REC GEN'L			125,899	64,205	44,490	59,219	550,489
ECONOMIC DEVT			8,792	15,806	2,425	6,537	80
ANIMAL CONTROL			58,092	40,150	35,805	32,344	37,925
SMART GROWTH			1,911	4,345	81	609	
NAT RES MGMT			31,682	67,517	7,721	15,836	4,080
CONST & DESIGN			4,474	44,918	9,739	3,870	328
FUND 102 MSTU			68,873		662	1,048	
FD 104 MSBU OP			3,283		662		
FUND 104 MSBU			24,254	13,652			
ADM OFF OF CTS			52,960				
COMM RED AGEN				3,692			
HICKEY CREEK			2,330			382	
FUND 138			27,642	4,577			
FUND 139 OTHER			14,436			762	
CANAL MAINT			16,502	77	1,266	11,108	
SUR WTR MGMT			5,372	4,000	266	5,070	
LIBRARIES			310,792	12,845	48,840	108,434	235,794
E911 IMPLEMENT			10,906	115	1,212	2,463	
HEARING EXAMIN			4,228	68,954	694	3,524	375
PKS & REC 155			150,377	64,204	44,490	66,684	550,489
COMM DEVT ADM			18,125	222,631	7,354	6,348	
PLANNING 155			7,057	89,183	621	5,336	
DEVT REVIEW			25,674	84,607	729	5,627	849
REZONE & DRI'S			11,156	97,644	783	5,475	849
ENV SCIENCES			16,264	12,076	703	5,742	849
PERMIT ISSUANC			37,015	346	892	8,106	849
BUILDING INSP			68,286	13,768	3,312	14,930	849
CODE ENFORCE			60,000	137,624	4,685	13,119	849
PLANS REVIEW			21,229	9,461	243	4,656	849
ADM FEE COLLEC			1,761			382	
ZONING REVIEW			7,337	222,362	217	1,625	849
VCB			45,473	21,113	11,148	16,108	
SPORTS AUTHOR			6,710	7,038	1,069	1,144	
TRANS ADMIN			8,695	95,952	27,041	3,812	2,820
LANDSCAPE			12,414	1,730	3,477	8,795	
ROADWAY/PIPE			72,558	192	6,101	51,386	22,274

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
BRIDGE OPS			11,772	154	2,072	8,333	2,541
TRAF OPS/SIGNA			22,390	1,423	7,056	14,032	
TRAF SIGN/MARK			27,603	616	7,404	17,274	
TRAFFIC ENGIN			13,793	5,038	5,408	8,635	29,905
ENGINEER/PLAN			3,951	20,498	1,969	2,669	
ENG/CONSTR			9,021	21,997	1,212	6,099	
ENG/DESIGN			3,951	2,500	401	2,669	
GIS			2,290			1,525	
HAZ MAT FD 182			6,894		887	1,479	
FIRE IMPACT FE			13,838	1,462			
SCHOOL IMP FEE			7,790	2,192			
COM PRK IMP FE			15,036	2,962			
REG PRK IMP FE			5,196	192			
ROADS IMP FEE			15,968	3,923			
EMS IMPACT FEE			4,941	577			
FUNDS 201-299			15,686				
CONSER PKS/REC			2,112			3,431	
CONSER CTY LAN			235			382	
FUNDS 301-399			42,509		10,916		
SOLID WASTE			177,498	36,497	17,053	31,710	
AIRPORT & PORT			332,927			66,621	
TOLL FACILITY			129,304	6,807	17,262	53,890	57,548
TRANSIT			185,293	1,769	26,734	115,600	42,550
UTILITIES			461,110	134,601	129,989	120,206	3,312
TELEPHONES							
ITG			19,221	4,307	20,111	382	4,307
GOVT COMMUNICA			9,978		540	1,468	6,619
DENTAL			5,910	8,153		210	1,661
GROUP MEDICAL			25,063	98,759	388	2,535	1,661
GEN LIABILITY			11,424	85,491	388	179,442	1,661
FLEET MGMT			97,094	1,231	32,911	12,710	16,816
FLEET REPLACE			6,658				
FMB - IMP FEE			697				
BONITA IMP FEE			2,384				
BON ROAD IMP F			300				
LAW ENF TRUST			4,347				
FD 190 ANIM TR			14,715				
FD 632 MOSQ CO			2,161				
FUND 661 BONDS			526				
FD 951 LT DEBT			879				
VIDEO/CABLE TV							
FIXED ASSETS			22,602				
CONTRACTS CHG				243,628			9,302,223
GENERAL GOVT							
ALL OTHERS			95,135	114,948			39,042
Reimbursement				22,300			
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

CONTRACTS ADM Tot. Allocated		
Departments		
BLDG USE ALLO		
EQUIP USE ALLO		
PUB RESOURCES	1,646	
NON-DEPART'L		
BUDGET SVCS	3,293	
PUB WKS ADMIN		
CLK INT AUDIT		
CLERK TECH SVS		
CLERK HUM RES		
CLERK FINANCE		
CTY ATTORNEY	1,646	
PURCHASING		
HUMAN RESOURCE	13,170	
MAINT/REP SVCS	8,231	
CONTRACTS ADM	-662,104	
CLERK MINUTES		57,860
COUNTY MANAGER	1,657	229,657
COMMISSIONERS		906,090
CLERK ADMIN		358,031
CDBG		16,293
EQUAL EMP OPP		23,211
VETERAN'S SVCS		21,174
TAX COLLECTOR		95,934
CLK MICROG		23,675
CLK CIVIL CRT		349,977
CLK PROBATE		49,424
CLK RECORDING		1,907,543
CLK DEL TAX		75,927
CLK CASE & QUE		141,720
CLK JURY		105,191
CLK JUVENILE		73,311
CLK CT SUPPORT		168,606
CLK REC & PROC		92,664
CLK CAPE CORAL		534
CLK SUP DEPOSI		38,320
CLK APPEALS		10,902
CLK COURT OPNS		109,907
CRIM ADM SVCS		72,170
CTS CUST SVC		147,168
COURT DEPT		3,919,571
CLERK OTHER		904,409
FUNDS 2 - 674		1,268,423
PROP APPRAISER		49,973
ELECTIONS		51,750
JAIL		528,342
SHERIFF		1,134,213
CT SVCS-GEN FD		48,734
GUAR AD LITEM		1,552

Detail of Allocated Costs

Departments	CONTRACTS ADM	Tot. Allocated
PUB DEFENDER		87,435
STATE ATTORNEY		43,690
MED EXAMINER	1,657	86,031
HUMAN SERVICES	13,257	247,151
STATE HEALTH		73,021
INT SVS FISCAL		69,908
COUNTY LANDS	3,315	279,028
EMER MGMT OPS	3,315	76,165
EMER RESPONSE	3,315	345,800
EMER DISPATCH	3,315	64,052
PS LOGISTICS	1,657	44,551
PS INFO RESOUR	1,657	36,679
PKS/REC GEN'L	8,285	898,601
ECONOMIC DEVT		42,177
ANIMAL CONTROL	1,657	271,593
SMART GROWTH	3,315	12,164
NAT RES MGMT	3,315	228,891
CONST & DESIGN		314,447
FUND 102 MSTU		103,180
FD 104 MSBU OP		26,402
FUND 104 MSBU		41,535
ADM OFF OF CTS		59,588
COMM RED AGEN		3,692
HICKEY CREEK		3,078
FUND 138		35,771
FUND 139 OTHER		18,576
CANAL MAINT		37,358
SUR WTR MGMT		21,957
LIBRARIES	1,657	803,494
E911 IMPLEMENT		19,545
HEARING EXAMIN	1,657	84,889
PKS & REC 155	8,285	930,068
COMM DEVT ADM		261,214
PLANNING 155		110,193
DEVT REVIEW		145,564
REZONE & DRI'S		120,550
ENV SCIENCES		41,279
PERMIT ISSUANC		102,349
BUILDING INSP		168,933
CODE ENFORCE		244,959
PLANS REVIEW		74,303
ADM FEE COLLEC		2,240
ZONING REVIEW		240,376
VCB	16,571	130,329
SPORTS AUTHOR	1,657	29,470
TRANS ADMIN	3,315	220,261
LANDSCAPE		39,167
ROADWAY/PIPE		184,234

Detail of Allocated Costs

Departments	CONTRACTS ADM	Tot. Allocated
BRIDGE OPS		32,497
TRAF OPS/SIGNA	1,657	67,920
TRAF SIGN/MARK	1,657	62,574
TRAFFIC ENGIN		73,778
ENGINEER/PLAN		38,695
ENG/CONSTR		55,939
ENG/DESIGN		23,290
GIS		4,030
HAZ MAT FD 182		20,327
FIRE IMPACT FE		19,140
SCHOOL IMP FEE		12,695
COM PRK IMP FE		40,867
REG PRK IMP FE		12,575
ROADS IMP FEE		40,362
EMS IMPACT FEE		9,474
FUNDS 201-299		106,757
CONSER PKG/REC		5,712
CONSER CTY LAN		636
FUNDS 301-399		170,905
SOLID WASTE	16,571	350,650
AIRPORT & PORT		417,001
TOLL FACILITY	3,315	342,382
TRANSIT	16,571	459,073
UTILITIES	4,972	999,019
TELEPHONES		10,204
ITG	1,657	109,351
GOVT COMMUNICA		22,460
DENTAL		18,959
GROUP MEDICAL		137,356
GEN LIABILITY	8,283	311,568
FLEET MGMT		182,671
FLEET REPLACE		7,761
FMB - IMP FEE		823
BONITA IMP FEE		2,763
BON ROAD IMP F		331
LAW ENF TRUST		6,785
FD 190 ANIM TR		15,506
FD 632 MOSQ CO		2,556
FUND 661 BONDS		552
FD 951 LT DEBT		1,044
VIDEO/CABLE TV		135,463
FIXED ASSETS		26,847
CONTRACTS CHG	496,576	10,278,857
GENERAL GOVT		38,378,845
ALL OTHERS		401,400
Reimbursement		461,750
Total	0	74,388,344

Summary of Allocation Basis

Department -----	Basis of Allocation -----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	PERCENTAGE OF OCCUPANCY
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
PUB RESOURCES	
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
VIDEO/CABLE TV	DIRECT ASSIGNMENT
WEB DESIGN/GRAPHICS	NUMBER OF FTE'S PER DEPARTMENT EXCL AIRPORT
DUPLICATING SERVICES	DUPLICATE BILLING CHARGES PER DEPARTMENT
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
UNEMPLOYMENT CLAIMS	UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT
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 TECH SVS	
DATA PROCESSING	PERCENTAGE OF SUPPORT BY DEPARTMENT
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

LEE COUNTY, OMB A-87 COST PLAN - FYE 9/30/09
Summary of Allocation Basis

Summary Page: 24

Department	Basis of Allocation
-----	-----
CTY ATTORNEY	
LEGAL COUNSEL	NUMBER OF HOURS WORKED PER DEPT EXCL PORT
PURCHASING	
CREDIT CARD PROGRAM	NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT
CENTRAL PROCUREMENT	NUMBER OF CENTRALIZED PO'S PROCESSED
FORMAL BIDS/RFP'S	NUMBER OF PROJECTS PROCESSED
HUMAN RESOURCE	
RECRUITMENT	NUMBER OF APPLICATIONS PROCESSED BY DEPT.
INFO SYS/EMP SVCS	NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT
BENEFITS	NUMBER OF COVERED EMPLOYEES BY DEPARTMENT
WELLNESS	DIRECT ASSIGNMENT
MAINT/REP SVCS	
OTHER BUILDINGS	DIRECT ASSIGNMENT
ADMIN BLDG/OLD CTHSE	MAINTENANCE CHARGES PER DEPARTMENT
COST BY PROECT	MAINTENANCE AND REPAIR SERVICE CHARGES
CONTRACTS ADM	
CONTRACT SUPPORT	PERCENTAGE OF SUPPORT BY DEPARTMENT
CIP PROJECTS	DIRECT ASSIGNMENT

FISCAL 2009
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 \$7,090,650 and yields a use charge of \$141,813. This has been allocated based on occupied square footage.

Justice Center - Acquisition and renovation costs total \$71,397,500 and yields a use charge of \$1,427,950. 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:	1,569,763			1,569,763
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	1,569,763	0		1,569,763
	=====	=====		=====

BLDG USE ALLO
Schedule of Costs to be
Allocated by Function

	Total	G & A ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
Expenses:			
DEPRECIATION EXPENSE	1,569,763	141,813	1,427,950
Departmental			
Expenditures:	1,569,763	141,813	1,427,950
Functional Cost:	1,569,763	141,813	1,427,950
1st Allocation:	1,569,763	141,813	1,427,950
	-----	-----	-----
2nd Allocation:	0		

Total Allocated:	1,569,763	141,813	1,427,950
	=====	=====	=====

BLDG USE ALLO
Detail Allocation of
ADMIN BLDG/OLD CTHSE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	4,630.00	4.458	6,323		6,323		6,323
BUDGET SVCS	1,907.00	1.836	2,604		2,604		2,604
CLERK TECH SVS	12,683.00	12.213	17,320		17,320		17,320
CLERK FINANCE	9,417.00	9.068	12,860		12,860		12,860
CTY ATTORNEY	13,764.00	13.254	18,796		18,796		18,796
HUMAN RESOURCE	6,061.00	5.836	8,277		8,277		8,277
CLERK MINUTES	2,436.00	2.346	3,327		3,327		3,327
COUNTY MANAGER	12,109.00	11.660	16,536		16,536		16,536
COMMISSIONERS	20,081.00	19.337	27,423		27,423		27,423
CLERK ADMIN	4,248.00	4.091	5,801		5,801		5,801
EQUAL EMP OPP	360.00	0.347	492		492		492
CLK RECORDING	12,256.00	11.802	16,737		16,737		16,737
ITG	207.00	0.199	283		283		283
GOVT COMMUNICA	797.00	0.767	1,088		1,088		1,088
DENTAL	200.00	0.193	273		273		273
GROUP MEDICAL	200.00	0.193	273		273		273
GEN LIABILITY	200.00	0.193	273		273		273
ALL OTHERS	2,291.00	2.206	3,127		3,127		3,127
Total:	103,847.00	100.000	141,813		141,813		141,813
	=====	=====	=====	=====	=====	=====	=====

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	12.00	12.000	171,354		171,354		171,354
COURT DEPT	31.00	31.000	442,665		442,665		442,665
JAIL	37.00	37.000	528,342		528,342		528,342
SHERIFF	5.00	5.000	71,398		71,398		71,398
PUB DEFENDER	5.00	5.000	71,398		71,398		71,398
ALL OTHERS	10.00	10.000	142,793		142,793		142,793
Total:	100.00	100.000	1,427,950		1,427,950		1,427,950
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF OCCUPANCY

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO

Departmental Cost Allocation Summary

Departments	Total	ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
PUB RESOURCES	6,323	6,323	
BUDGET SVCS	2,604	2,604	
CLERK TECH SVS	17,320	17,320	
CLERK FINANCE	12,860	12,860	
CTY ATTORNEY	18,796	18,796	
HUMAN RESOURCE	8,277	8,277	
CLERK MINUTES	3,327	3,327	
COUNTY MANAGER	16,536	16,536	
COMMISSIONERS	27,423	27,423	
CLERK ADMIN	177,155	5,801	171,354
EQUAL EMP OPP	492	492	
CLK RECORDING	16,737	16,737	
COURT DEPT	442,665		442,665
JAIL	528,342		528,342
SHERIFF	71,398		71,398
PUB DEFENDER	71,398		71,398
ITG	283	283	
GOVT COMMUNICA	1,088	1,088	
DENTAL	273	273	
GROUP MEDICAL	273	273	
GEN LIABILITY	273	273	
ALL OTHERS	145,920	3,127	142,793

Reimbursement:

Total:	1,569,763	141,813	1,427,950
	=====	=====	=====

FISCAL 2009
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, 2009.

EQUIP USE ALLO
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	3,088,093			3,088,093
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	3,088,093	0		3,088,093
	=====	=====		=====

EQUIP USE ALLO
Schedule of Costs to be
Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	3,088,093		3,088,093
Departmental			
Expenditures:	3,088,093		3,088,093
Functional Cost:	3,088,093		3,088,093
1st Allocation:	3,088,093		3,088,093
	-----		-----
2nd Allocation:	0		

Total Allocated:	3,088,093		3,088,093
	=====		=====

EQUIP USE ALLO
Detail Allocation of
EQUIPMENT/FURN/FIX

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	77,944.00	2.524	77,944		77,944		77,944
PUB WKS ADMIN	3,036.00	0.098	3,036		3,036		3,036
CLERK TECH SVS	2,052,054.00	66.451	2,052,054		2,052,054		2,052,054
CLERK HUM RES	1,000.00	0.032	1,000		1,000		1,000
CLERK FINANCE	12,332.00	0.399	12,332		12,332		12,332
CTY ATTORNEY	16,555.00	0.536	16,555		16,555		16,555
PURCHASING	845.00	0.027	845		845		845
HUMAN RESOURCE	16,746.00	0.542	16,746		16,746		16,746
MAINT/REP SVCS	907,581.00	29.390	907,581		907,581		907,581
Total:	3,088,093.00	100.000	3,088,093		3,088,093		3,088,093
	=====	=====	=====	=====	=====	=====	=====

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
PUB RESOURCES	77,944	77,944
PUB WKS ADMIN	3,036	3,036
CLERK TECH SVS	2,052,054	2,052,054
CLERK HUM RES	1,000	1,000
CLERK FINANCE	12,332	12,332
CTY ATTORNEY	16,555	16,555
PURCHASING	845	845
HUMAN RESOURCE	16,746	16,746
MAINT/REP SVCS	907,581	907,581

Reimbursement:

Total:	3,088,093	3,088,093
	=====	=====

FISCAL 2009
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 is considered to be a general government expense and therefore, disallowed for plan purposes. The duplicating function is responsible for providing duplicating support services and has been allocated based on departmental billing charges. Web Design expenses are allocated on the number of full time employees per department. Revenue totalling \$289,206 have been credited against expenses.

PUB RESOURCES

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,206,049			1,206,049
Deductions:				
ADVERTISING	-88,941			
INT/EXT PRINT/XEROX	32,015			
COUNTY FUNCTION	-41,526			
INTERNAL GRAPHICS	1,680			
Total Deductions:	-96,772			-96,772
Allocated Additions:				
BLDG USE ALLO	6,323		6,323	
EQUIP USE ALLO	77,944		77,944	
PUB RESOURCES		1,557	1,557	
NON-DEPART'L		412	412	
BUDGET SVCS		4,905	4,905	
CLERK FINANCE		9,687	9,687	
CTY ATTORNEY		17,524	17,524	
PURCHASING		4,559	4,559	
HUMAN RESOURCE		6,929	6,929	
MAINT/REP SVCS		34,158	34,158	
CONTRACTS ADM		1,646	1,646	
Total Allocated Additions:	84,267	81,377	165,644	165,644
Total to be Allocated:	1,193,544	81,377		1,274,921
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS
Expenses:					
SALARIES & WAGES	603,642		36,217	66,401	24,146
FRINGE BENEFITS	287,224		17,233	31,595	11,489
DATA PROCESS/NETWORK	90,454		5,428	9,950	3,618
TRAVEL	210		13	23	8
MOTOR POOL/VEH MAINT	7,772		466	855	311
TELEPHONE	16,730		1,004	1,840	669
POSTAGE AND FREIGHT	277,360				
PRINTING SUPPLIES	8,951				
SUPPLIES	7,819		469	860	313
MINOR EQUIPMENT	785		48	86	31
EQUIPMENT RENTAL	11,989		719	1,319	480
EQUIP MAINTENANCE	26,275		1,576	2,890	1,051
REFERENCE MATERIALS	1,953		117	215	78
ADVERTISING	88,941	88,941			
SELF INSURANCE/BONDS	10,821		650	1,190	433
INTERNAL POSTAGE	-248,511				
INT/EXT PRINT/XEROX	-32,015	-32,015			
OTHER REVENUES	-7,000		-420	-770	-280
COUNTY FUNCTION	41,526	41,526			
PRINTING	9,899		594	1,089	396
OTHER CHARGES	498		29	55	20
INTERNAL GRAPHICS	-1,680	-1,680			
INTERNAL REPAIR	2,406		145	265	96
Departmental					
Expenditures:	1,206,049	96,772	64,288	117,863	42,859
Deductions:	-96,772	-96,772			
Functional Cost:	1,109,277		64,288	117,863	42,859
Additions 1st					
Others:	84,267	84,267	4,884	8,954	3,256
Reallocate Admin:		-84,267			
1st Allocation:	1,193,544		69,172	126,817	46,115
	-----		-----	-----	-----
Additions 2nd					
Others:	81,377	81,377	4,714	8,646	3,141
Reallocate Admin:		-81,377			
2nd Allocation:	81,377		4,714	8,646	3,141
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Total Allocated:	1,274,921		73,886	135,463	49,256
	=====		=====	=====	=====

PUB RESOURCES

Schedule of Costs to be

Allocated by Function

	DUPLICATING SERVICES	GENERAL GOVERNMENT
Expenses:		
SALARIES & WAGES	36,219	440,659
FRINGE BENEFITS	17,233	209,674
DATA PROCESS/NETWORK	5,427	66,031
TRAVEL	13	153
MOTOR POOL/VEH MAINT	466	5,674
TELEPHONE	1,004	12,213
POSTAGE AND FREIGHT		277,360
PRINTING SUPPLIES	8,951	
SUPPLIES	469	5,708
MINOR EQUIPMENT	47	573
EQUIPMENT RENTAL	719	8,752
EQUIP MAINTENANCE	1,577	19,181
REFERENCE MATERIALS	117	1,426
ADVERTISING		
SELF INSURANCE/BONDS	649	7,899
INTERNAL POSTAGE		-248,511
INT/EXT PRINT/XEROX	-75,335	
OTHER REVENUES	-420	-5,110
COUNTY FUNCTION		
PRINTING	594	7,226
OTHER CHARGES	30	364
INTERNAL GRAPHICS		
INTERNAL REPAIR	144	1,756
Departmental		
Expenditures:	-2,096	811,028
Functional Cost:	-2,096	811,028
Additions 1st		
Others:	5,564	61,609
1st Allocation:	3,468	872,637
	-----	-----
Additions 2nd		
Others:	5,372	59,504
2nd Allocation:	5,372	59,504
	-----	-----
Total Allocated:	8,840	932,141
	=====	=====

PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	22.00	1.890	1,307		1,307		1,307
BUDGET SVCS	27.00	2.320	1,605		1,605	112	1,717
PUB WKS ADMIN	1.00	0.086	59		59	4	63
CTY ATTORNEY	117.00	10.052	6,953		6,953	483	7,436
PURCHASING	4.00	0.344	238		238	17	255
COUNTY MANAGER	35.00	3.007	2,080		2,080	145	2,225
COMMISSIONERS	62.00	5.326	3,684		3,684	256	3,940
CLERK ADMIN	77.00	6.615	4,576		4,576	318	4,894
EQUAL EMP OPP	1.00	0.086	59		59	4	63
COURT DEPT	1.00	0.086	59		59	4	63
SHERIFF	17.00	1.460	1,010		1,010	70	1,080
HUMAN SERVICES	60.00	5.155	3,566		3,566	248	3,814
COUNTY LANDS	108.00	9.278	6,418		6,418	446	6,864
EMER MGMT OPS	1.02	0.088	61		61	4	65
EMER RESPONSE	48.73	4.186	2,896		2,896	201	3,097
EMER DISPATCH	5.30	0.455	315		315	22	337
PKS/REC GEN'L	20.50	1.761	1,218		1,218	85	1,303
ECONOMIC DEVT	17.00	1.460	1,010		1,010	70	1,080
ANIMAL CONTROL	8.00	0.687	475		475	33	508
NAT RES MGMT	40.00	3.436	2,377		2,377	165	2,542
CONST & DESIGN	48.00	4.124	2,852		2,852	198	3,050
CANAL MAINT	15.50	1.332	921		921	64	985
SUR WTR MGMT	15.50	1.332	921		921	64	985
LIBRARIES	16.00	1.375	951		951	66	1,017
E911 IMPLEMENT	0.95	0.082	56		56	4	60
PKS & REC 155	20.50	1.761	1,218		1,218	85	1,303
COMM DEVT ADM	6.60	0.567	392		392	27	419
PLANNING 155	6.60	0.567	392		392	27	419
DEVT REVIEW	6.60	0.567	392		392	27	419
REZONE & DRI'S	6.60	0.567	392		392	27	419
ENV SCIENCES	6.60	0.567	392		392	27	419
PERMIT ISSUANC	6.60	0.567	392		392	27	419
BUILDING INSP	6.60	0.567	392		392	27	419
CODE ENFORCE	6.60	0.567	392		392	27	419
PLANS REVIEW	6.60	0.567	392		392	27	419
ZONING REVIEW	6.60	0.567	392		392	27	419
VCB	12.00	1.031	713		713	50	763
TRANS ADMIN	15.50	1.332	921		921	64	985
LANDSCAPE	15.50	1.332	921		921	64	985
ROADWAY/PIPE	15.50	1.332	921		921	64	985
BRIDGE OPS	15.50	1.332	921		921	64	985
SOLID WASTE	30.00	2.577	1,783		1,783	124	1,907
TRANSIT	26.00	2.234	1,545		1,545	107	1,652
UTILITIES	173.00	14.863	10,281		10,281	714	10,995
ITG	5.00	0.430	297		297	21	318
FLEET REPLACE	1.00	0.086	64		64	4	68
Total:	1,164.00	100.000	69,172		69,172	4,714	73,886
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

PUB RESOURCES
Detail Allocation of
VIDEO/CABLE TV

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VIDEO/CABLE TV	100.00	100.000	126,817		126,817	8,646	135,463
Total:	100.00	100.000	126,817		126,817	8,646	135,463
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES

Detail Allocation of

WEB DESIGN/GRAPHICS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	14.25	0.541	250		250		250
BUDGET SVCS	10.15	0.385	178		178	12	190
PUB WKS ADMIN	8.20	0.311	144		144	10	154
CTY ATTORNEY	31.00	1.177	543		543	37	580
PURCHASING	9.00	0.342	158		158	11	169
HUMAN RESOURCE	14.75	0.560	258	-132	126	18	144
MAINT/REP SVCS	131.00	4.975	2,294		2,294	157	2,451
CONTRACTS ADM	6.00	0.228	105		105	7	112
COUNTY MANAGER	8.55	0.325	150		150	10	160
COMMISSIONERS	10.00	0.380	175		175	12	187
CDBG	7.00	0.266	123		123	8	131
EQUAL EMP OPP	5.00	0.190	88		88	6	94
VETERAN'S SVCS	4.00	0.152	70		70	5	75
HUMAN SERVICES	45.00	1.709	788		788	54	842
INT SVS FISCAL	14.00	0.532	245		245	17	262
COUNTY LANDS	12.00	0.456	210		210	14	224
EMER MGMT OPS	6.75	0.256	118		118	8	126
EMER RESPONSE	321.90	12.226	5,638	-17	5,621	386	6,007
EMER DISPATCH	35.10	1.333	615		615	42	657
PS LOGISTICS	10.20	0.387	179		179	12	191
PS INFO RESOUR	4.20	0.160	74		74	5	79
PKS/REC GEN'L	112.71	4.281	1,974	-405	1,569	135	1,704
ECONOMIC DEVT	15.00	0.570	263		263	18	281
ANIMAL CONTROL	46.00	1.747	806		806	55	861
SMART GROWTH	1.60	0.061	28		28	2	30
NAT RES MGMT	40.70	1.546	713		713	49	762
CONST & DESIGN	10.15	0.385	178		178	12	190
FUND 102 MSTU	2.75	0.104	48		48	3	51
HICKEY CREEK	1.00	0.038	18		18	1	19
FUND 139 OTHER	2.00	0.076	35		35	2	37
CANAL MAINT	24.00	0.912	420		420	29	449
SUR WTR MGMT	13.30	0.505	233		233	16	249
LIBRARIES	258.00	9.799	4,519	-58	4,461	310	4,771
E911 IMPLEMENT	6.25	0.237	109		109	8	117
HEARING EXAMIN	6.00	0.228	105		105	7	112
PKS & REC 155	132.29	5.024	2,317	-405	1,912	159	2,071
COMM DEVT ADM	16.65	0.632	292		292	20	312
PLANNING 155	14.00	0.532	245		245	17	262
DEVT REVIEW	14.70	0.558	257		257	18	275
REZONE & DRI'S	14.30	0.543	250		250	17	267
ENV SCIENCES	15.00	0.570	263		263	18	281
PERMIT ISSUANC	21.20	0.805	371		371	25	396
BUILDING INSP	39.10	1.485	685		685	47	732
CODE ENFORCE	34.35	1.305	602	-54	548	41	589
PLANS REVIEW	12.15	0.461	213		213	15	228
ADM FEE COLLEC	1.00	0.038	18		18	1	19

PUB RESOURCES
Detail Allocation of
WEB DESIGN/GRAPHICS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ZONING REVIEW	4.20	0.160	74		74	5	79
VCB	24.00	0.912	420		420	29	449
SPORTS AUTHOR	3.00	0.114	53		53	4	57
TRANS ADMIN	10.00	0.380	175		175	12	187
LANDSCAPE	19.00	0.722	333		333	23	356
ROADWAY/PIPE	111.00	4.216	1,944	-50	1,894	133	2,027
BRIDGE OPS	18.00	0.684	315		315	22	337
TRAF OPS/SIGNA	26.00	0.987	455		455	31	486
TRAF SIGN/MARK	32.00	1.215	560		560	38	598
TRAFFIC ENGIN	16.00	0.608	280		280	19	299
ENGINEER/PLAN	7.00	0.266	123		123	8	131
ENG/CONSTR	16.00	0.608	280		280	19	299
ENG/DESIGN	7.00	0.266	123		123	8	131
GIS	4.00	0.152	70		70	5	75
HAZ MAT FD 182	3.75	0.142	66		66	5	71
CONSER PKS/REC	9.00	0.342	158		158	11	169
CONSER CTY LAN	1.00	0.038	18		18	1	19
SOLID WASTE	71.00	2.697	1,244		1,244	85	1,329
TOLL FACILITY	101.00	3.836	1,769		1,769	121	1,890
TRANSIT	257.00	9.761	4,501		4,501	309	4,810
UTILITIES	281.00	10.672	4,922		4,922	337	5,259
ITG	1.00	0.038	18		18	1	19
GOVT COMMUNICA	3.85	0.146	67		67	5	72
DENTAL	0.55	0.021	10		10	1	11
GROUP MEDICAL	6.65	0.253	116		116	8	124
GEN LIABILITY	5.75	0.218	101		101	7	108
FLEET MGMT	32.00	1.215	555		555	38	593
Sub-total:	2,633.00	100.000	46,115	-1,121	44,994	3,141	48,135

Reimbursement:				1,121	1,121		1,121
Total:	2,633.00	100.000	46,115		46,115	3,141	49,256
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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	428.00	1.708	1,346	-434	912	92	1,004
PUB WKS ADMIN	23.00	0.092	72	-233	-161	5	-156
CTY ATTORNEY	64.00	0.255	201	-249	-48	14	-34
PURCHASING	23.00	0.092	72	-46	26	5	31
HUMAN RESOURCE	3,039.00	12.129	9,558	-4,620	4,938	652	5,590
MAINT/REP SVCS	12.00	0.048	38		38	3	41
CONTRACTS ADM	142.00	0.567	447	-210	237	30	267
COUNTY MANAGER	38.00	0.152	120	-23	97	8	105
COMMISSIONERS	11.00	0.044	35	-56	-21	2	-19
EQUAL EMP OPP	76.00	0.303	239		239	16	255
VETERAN'S SVCS	12.00	0.048	38	-12	26	3	29
CLK CT SUPPORT	3,135.00	12.512	9,860		9,860	672	10,532
MED EXAMINER	5.00	0.020	16		16	1	17
HUMAN SERVICES	2,613.00	10.429	8,218	-2,956	5,262	560	5,822
EMER RESPONSE	2,240.00	8.940	7,045	-2,116	4,929	480	5,409
PKS/REC GEN'L	26.50	0.106	83	-77	6	6	12
NAT RES MGMT	1,987.00	7.930	6,249	-224	6,025	426	6,451
LIBRARIES	6,558.00	26.173	20,625	-11,328	9,297	1,406	10,703
PKS & REC 155	26.50	0.106	83	-77	6	6	12
COMM DEVT ADM	1,023.00	4.083	3,217		3,217	219	3,436
PLANNING 155	112.00	0.447	352	-175	177	24	201
CODE ENFORCE	12.00	0.048	38	-159	-121	3	-118
VCB	216.00	0.862	679	-39	640	46	686
SPORTS AUTHOR	1,825.00	7.284	5,740	-1,534	4,206	391	4,597
TRANS ADMIN	269.00	1.074	846		846	58	904
SOLID WASTE	173.00	0.690	544	-215	329	37	366
TRANSIT	738.00	2.945	2,321	-45	2,276	158	2,434
UTILITIES	125.00	0.499	393	-220	173	27	200
FLEET MGMT	104.00	0.415	328	-352	-24	22	-2
Sub-total:	25,056.00	100.000	78,803	-25,400	53,403	5,372	58,775

Reimbursement:				25,400	25,400		25,400
Total:	25,056.00	100.000	78,803		78,803	5,372	84,175
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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	872,637		872,637	59,504	932,141
Total:	100.00	100.000	872,637		872,637	59,504	932,141
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
PUB RESOURCES	1,557	1,307		250	
BUDGET SVCS	2,911	1,717		190	1,004
PUB WKS ADMIN	61	63		154	-156
CTY ATTORNEY	7,982	7,436		580	-34
PURCHASING	455	255		169	31
HUMAN RESOURCE	5,734			144	5,590
MAINT/REP SVCS	2,492			2,451	41
CONTRACTS ADM	379			112	267
COUNTY MANAGER	2,490	2,225		160	105
COMMISSIONERS	4,108	3,940		187	-19
CLERK ADMIN	4,894	4,894			
CDBG	131			131	
EQUAL EMP OPP	412	63		94	255
VETERAN'S SVCS	104			75	29
CLK CT SUPPORT	10,532				10,532
COURT DEPT	63	63			
SHERIFF	1,080	1,080			
MED EXAMINER	17				17
HUMAN SERVICES	10,478	3,814		842	5,822
INT SVS FISCAL	262			262	
COUNTY LANDS	7,088	6,864		224	
EMER MGMT OPS	191	65		126	
EMER RESPONSE	14,513	3,097		6,007	5,409
EMER DISPATCH	994	337		657	
PS LOGISTICS	191			191	
PS INFO RESOUR	79			79	
PKS/REC GEN'L	3,019	1,303		1,704	12
ECONOMIC DEVT	1,361	1,080		281	
ANIMAL CONTROL	1,369	508		861	
SMART GROWTH	30			30	
NAT RES MGMT	9,755	2,542		762	6,451
CONST & DESIGN	3,240	3,050		190	
FUND 102 MSTU	51			51	
HICKEY CREEK	19			19	
FUND 139 OTHER	37			37	
CANAL MAINT	1,434	985		449	
SUR WTR MGMT	1,234	985		249	
LIBRARIES	16,491	1,017		4,771	10,703
E911 IMPLEMENT	177	60		117	
HEARING EXAMIN	112			112	
PKS & REC 155	3,386	1,303		2,071	12
COMM DEVT ADM	4,167	419		312	3,436
PLANNING 155	882	419		262	201
DEVT REVIEW	694	419		275	
REZONE & DRI'S	686	419		267	
ENV SCIENCES	700	419		281	
PERMIT ISSUANC	815	419		396	
BUILDING INSP	1,151	419		732	

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
CODE ENFORCE	890	419		589	-118
PLANS REVIEW	647	419		228	
ADM FEE COLLEC	19			19	
ZONING REVIEW	498	419		79	
VCB	1,898	763		449	686
SPORTS AUTHOR	4,654			57	4,597
TRANS ADMIN	2,076	985		187	904
LANDSCAPE	1,341	985		356	
ROADWAY/PIPE	3,012	985		2,027	
BRIDGE OPS	1,322	985		337	
TRAF OPS/SIGNA	486			486	
TRAF SIGN/MARK	598			598	
TRAFFIC ENGIN	299			299	
ENGINEER/PLAN	131			131	
ENG/CONSTR	299			299	
ENG/DESIGN	131			131	
GIS	75			75	
HAZ MAT FD 182	71			71	
CONSER PKS/REC	169			169	
CONSER CTY LAN	19			19	
SOLID WASTE	3,602	1,907		1,329	366
TOLL FACILITY	1,890			1,890	
TRANSIT	8,896	1,652		4,810	2,434
UTILITIES	16,454	10,995		5,259	200
ITG	337	318		19	
GOVT COMMUNICA	72			72	
DENTAL	11			11	
GROUP MEDICAL	124			124	
GEN LIABILITY	108			108	
FLEET MGMT	591			593	-2
FLEET REPLACE	68	68			
VIDEO/CABLE TV	135,463		135,463		
GENERAL GOVT	932,141				
Reimbursement:	26,521			1,121	25,400
Total:	1,274,921	73,886	135,463	49,256	84,175

PUB RESOURCES

Departmental Cost Allocation Summary

Departments GENERAL GOVERNMENT

PUB RESOURCES
BUDGET SVCS
PUB WKS ADMIN
CTY ATTORNEY
PURCHASING
HUMAN RESOURCE
MAINT/REP SVCS
CONTRACTS ADM
COUNTY MANAGER
COMMISSIONERS
CLERK ADMIN
CDBG
EQUAL EMP OPP
VETERAN'S SVCS
CLK CT SUPPORT
COURT DEPT
SHERIFF
MED EXAMINER
HUMAN SERVICES
INT SVS FISCAL
COUNTY LANDS
EMER MGMT OPS
EMER RESPONSE
EMER DISPATCH
PS LOGISTICS
PS INFO RESOUR
PKS/REC GEN'L
ECONOMIC DEVT
ANIMAL CONTROL
SMART GROWTH
NAT RES MGMT
CONST & DESIGN
FUND 102 MSTU
HICKEY CREEK
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

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	GENERAL GOVERNMENT
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CODE ENFORCE	
PLANS REVIEW	
ADM FEE COLLEC	
ZONING REVIEW	
VCB	
SPORTS AUTHOR	
TRANS ADMIN	
LANDSCAPE	
ROADWAY/PIPE	
BRIDGE OPS	
TRAF OPS/SIGNA	
TRAF SIGN/MARK	
TRAFFIC ENGIN	
ENGINEER/PLAN	
ENG/CONSTR	
ENG/DESIGN	
GIS	
HAZ MAT FD 182	
CONSER PKS/REC	
CONSER CTY LAN	
SOLID WASTE	
TOLL FACILITY	
TRANSIT	
UTILITIES	
ITG	
GOVT COMMUNICA	
DENTAL	
GROUP MEDICAL	
GEN LIABILITY	
FLEET MGMT	
FLEET REPLACE	
VIDEO/CABLE TV	
GENERAL GOVT	932,141

Reimbursement:

Total:	932,141
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FISCAL 2009
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 \$528,024. 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 \$404,604 and have been allocated departmentally based on quarterly state payment vouchers.

(3) 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:	38,367,222			38,367,222
Allocated Additions:				
NON-DEPART'L		836	836	
CLERK FINANCE		11,443	11,443	
PURCHASING		133	133	
Total Allocated Additions:		12,412	12,412	12,412
Total to be Allocated:	38,367,222	12,412		38,379,634
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	528,024		528,024		
UNEMPLOYMENT COMP	404,604				404,604
MEMBERSHIPS & DUES	62,988			62,988	
PROFESSIONAL SERVICE	19,500			19,500	
CONS/LEGAL SERVICES	1,659			1,659	
CREDIT CARD FEES	53,454			53,454	
FISCAL SUP - IMP FEE	8,816			8,816	
OTHER OPERATING EXP	37,288,177			37,288,177	
Departmental					
Expenditures:	38,367,222		528,024	37,434,594	404,604
Functional Cost:	38,367,222		528,024	37,434,594	404,604
1st Allocation:	38,367,222		528,024	37,434,594	404,604
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Additions 2nd					
Others:	12,412	12,412	158	12,110	144
Reallocate Admin:		-12,412			
2nd Allocation:	12,412		158	12,110	144
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Total Allocated:	38,379,634		528,182	37,446,704	404,748
	=====		=====	=====	=====

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,031.00	0.078	412		412		412
NON-DEPART'L	2,092.00	0.158	836		836		836
PUB WKS ADMIN	528.67	0.040	211		211		211
CLK INT AUDIT	572.00	0.043	229		229		229
CLERK TECH SVS	1,687.00	0.128	675		675		675
CLERK HUM RES	459.00	0.035	184		184		184
CLERK FINANCE	1,699.00	0.129	679		679		679
CTY ATTORNEY	1,466.00	0.111	586		586		586
PURCHASING	502.00	0.038	201		201		201
HUMAN RESOURCE	1,968.00	0.149	787		787		787
MAINT/REP SVCS	16,381.00	1.240	6,550		6,550	2	6,552
CONTRACTS ADM	528.66	0.040	211		211		211
CLERK MINUTES	345.00	0.026	138		138		138
COUNTY MANAGER	2,224.00	0.168	889		889		889
COMMISSIONERS	1,829.00	0.139	731		731		731
CLERK ADMIN	1,669.00	0.126	667		667		667
CDBG	1,528.00	0.116	611		611		611
TAX COLLECTOR	882.00	0.067	353		353		353
CLK MICROG	434.00	0.033	174		174		174
CLK CIVIL CRT	8,867.00	0.671	3,546		3,546	1	3,547
CLK PROBATE	2,192.00	0.166	876		876		876
CLK RECORDING	50,552.00	3.828	20,213		20,213	7	20,220
CLK DEL TAX	797.00	0.060	319		319		319
CLK JURY	11,544.00	0.874	4,616		4,616	1	4,617
CLK JUVENILE	1,015.00	0.077	406		406		406
CLK CAPE CORAL	211.00	0.016	84		84		84
CLK SUP DEPOSI	1,450.00	0.110	580		580		580
CLK COURT OPNS	440.00	0.033	176		176		176
CRIM ADM SVCS	11,292.00	0.855	4,515		4,515	1	4,516
CLERK OTHER	337,944.00	25.591	135,128		135,128	44	135,172
FUNDS 2 - 674	316,500.00	23.967	126,554		126,554	41	126,595
PROP APPRAISER	373.00	0.028	149		149		149
ELECTIONS	485.00	0.037	194		194		194
SHERIFF	3,267.00	0.247	1,306		1,306		1,306
CT SVCS-GEN FD	937.00	0.071	375		375		375
GUAR AD LITEM	127.00	0.010	51		51		51
PUB DEFENDER	731.00	0.055	292		292		292
STATE ATTORNEY	893.00	0.068	357		357		357
MED EXAMINER	1,444.00	0.109	577		577		577
HUMAN SERVICES	11,107.00	0.841	4,441		4,441	1	4,442
STATE HEALTH	193.00	0.015	77		77		77
INT SVS FISCAL	528.67	0.040	211		211		211
COUNTY LANDS	632.00	0.048	253		253		253
EMER MGMT OPS	2,667.80	0.202	1,067		1,067		1,067
EMER RESPONSE	2,667.80	0.202	1,067		1,067		1,067
EMER DISPATCH	2,667.80	0.202	1,067		1,067		1,067

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PS LOGISTICS	2,667.80	0.202	1,067		1,067		1,067
PS INFO RESOUR	2,667.80	0.202	1,067		1,067		1,067
PKS/REC GEN'L	12,222.00	0.926	4,887		4,887	2	4,889
ECONOMIC DEVT	933.00	0.071	373		373		373
ANIMAL CONTROL	6,078.00	0.460	2,430		2,430	1	2,431
SMART GROWTH	430.00	0.033	172		172		172
NAT RES MGMT	3,595.00	0.272	1,437		1,437		1,437
CONST & DESIGN	485.00	0.037	194		194		194
FUND 102 MSTU	26,093.00	1.976	10,433		10,433	3	10,436
FD 104 MSBU OP	867.00	0.066	347		347		347
FUND 104 MSBU	9,073.00	0.687	3,628		3,628	1	3,629
ADM OFF OF CTS	16,570.00	1.255	6,626		6,626	2	6,628
HICKEY CREEK	869.00	0.066	347		347		347
FUND 138	8,882.00	0.673	3,551		3,551	1	3,552
FUND 139 OTHER	4,100.00	0.310	1,639		1,639	1	1,640
CANAL MAINT	2,770.00	0.210	1,108		1,108		1,108
SUR WTR MGMT	381.00	0.029	152		152		152
LIBRARIES	36,104.00	2.734	14,436		14,436	5	14,441
E911 IMPLEMENT	3,177.00	0.241	1,270		1,270		1,270
HEARING EXAMIN	604.00	0.046	242		242		242
PKS & REC 155	14,369.00	1.088	5,745		5,745	2	5,747
COMM DEVT ADM	2,221.00	0.168	888		888		888
PLANNING 155	779.00	0.059	311		311		311
DEVT REVIEW	2,875.00	0.218	1,150		1,150		1,150
REZONE & DRI'S	1,388.00	0.105	555		555		555
ENV SCIENCES	1,924.00	0.146	769		769		769
PERMIT ISSUANC	4,148.00	0.314	1,659		1,659	1	1,660
BUILDING INSP	7,649.00	0.579	3,058		3,058	1	3,059
CODE ENFORCE	6,720.00	0.509	2,687		2,687	1	2,688
PLANS REVIEW	2,377.00	0.180	950		950		950
ADM FEE COLLEC	196.00	0.015	78		78		78
ZONING REVIEW	821.00	0.062	328		328		328
VCB	8,111.00	0.614	3,243		3,243	1	3,244
SPORTS AUTHOR	988.00	0.075	395		395		395
TRANS ADMIN	2,964.00	0.224	1,185		1,185		1,185
LANDSCAPE	1,160.00	0.088	464		464		464
ROADWAY/PIPE	6,781.00	0.514	2,711		2,711	1	2,712
BRIDGE OPS	1,100.00	0.083	440		440		440
TRAF OPS/SIGNA	2,379.00	0.180	951		951		951
TRAF SIGN/MARK	2,928.00	0.222	1,171		1,171		1,171
TRAFFIC ENGIN	1,464.00	0.111	585		585		585
ENGINEER/PLAN	529.00	0.040	212		212		212
ENG/CONSTR	1,210.00	0.092	484		484		484
ENG/DESIGN	529.00	0.040	212		212		212
GIS	349.00	0.026	140		140		140
HAZ MAT FD 182	1,980.00	0.150	792		792		792

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	5,346.00	0.405	2,138		2,138	1	2,139
SCHOOL IMP FEE	2,530.00	0.192	1,012		1,012		1,012
COM PRK IMP FE	6,151.00	0.466	2,459		2,459	1	2,460
REG PRK IMP FE	960.00	0.073	384		384		384
ROADS IMP FEE	4,404.00	0.334	1,761		1,761	1	1,762
EMS IMPACT FEE	1,386.00	0.105	554		554		554
FUNDS 201-299	6,575.00	0.498	2,629		2,629	1	2,630
FUNDS 301-399	15,926.00	1.206	6,368		6,368	2	6,370
SOLID WASTE	27,056.00	2.049	10,818		10,818	4	10,822
AIRPORT & PORT	43,634.00	3.304	17,447		17,447	6	17,453
TOLL FACILITY	22,579.00	1.710	9,028		9,028	3	9,031
TRANSIT	18,955.00	1.435	7,579		7,579	2	7,581
UTILITIES	70,643.00	5.350	28,247		28,247	9	28,256
ITG	5,300.00	0.401	2,119		2,119	1	2,120
GOVT COMMUNICA	2,486.00	0.188	994		994		994
DENTAL	2,601.00	0.197	1,040		1,040		1,040
GROUP MEDICAL	4,375.00	0.331	1,749		1,749	1	1,750
GEN LIABILITY	3,030.00	0.229	1,212		1,212		1,212
FLEET MGMT	15,029.00	1.138	6,009		6,009	2	6,011
FLEET REPLACE	2,589.00	0.196	1,035		1,035		1,035
FMB - IMP FEE	316.00	0.024	126		126		126
BONITA IMP FEE	949.00	0.072	379		379		379
BON ROAD IMP F	77.00	0.006	31		31		31
LAW ENF TRUST	1,855.00	0.140	742		742		742
FD 190 ANIM TR	1,979.00	0.150	791		791		791
FD 632 MOSQ CO	989.00	0.075	395		395		395
FUND 661 BONDS	65.00	0.005	26		26		26
FD 951 LT DEBT	413.00	0.031	165		165		165
FIXED ASSETS	10,614.00	0.804	4,244		4,244	1	4,245
ALL OTHERS	15,874.00	1.202	6,353		6,353	2	6,355
Total:	1,320,544.00	100.000	528,024		528,024	158	528,182
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L
Detail Allocation of
GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	37,434,594		37,434,594	12,110	37,446,704
Total:	100.00	100.000	37,434,594		37,434,594	12,110	37,446,704
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Allocation Basis: DIRECT ASSIGNMENT

Source: FINANCIAL BUDGET STATUS REPORT

NON-DEPART'L
Detail Allocation of
UNEMPLOYMENT CLAIMS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
HUMAN RESOURCE	320.00	0.079	320		320		320
MAINT/REP SVCS	35,475.00	8.768	35,475		35,475	11	35,486
COUNTY MANAGER	1,644.00	0.406	1,644		1,644	1	1,645
CT SVCS-GEN FD	4,973.00	1.229	4,973		4,973	2	4,975
EMER RESPONSE	2,658.00	0.657	2,658		2,658	1	2,659
EMER DISPATCH	5,098.00	1.260	5,098		5,098	2	5,100
PKS/REC GEN'L	5,789.50	1.431	5,790		5,790	2	5,792
ANIMAL CONTROL	39,015.00	9.643	39,015		39,015	13	39,028
LIBRARIES	10,310.00	2.548	10,310		10,310	3	10,313
PKS & REC 155	5,789.50	1.431	5,790		5,790	2	5,792
DEVT REVIEW	22,825.00	5.641	22,825		22,825	7	22,832
PERMIT ISSUANC	49,248.00	12.172	49,248		49,248	16	49,264
BUILDING INSP	60,157.00	14.868	60,157		60,157	19	60,176
CODE ENFORCE	21,695.00	5.362	21,695		21,695	7	21,702
PLANS REVIEW	32,855.00	8.120	32,855		32,855	11	32,866
ZONING REVIEW	3,757.00	0.929	3,757		3,757	1	3,758
VCB	2,868.00	0.709	2,868		2,868	1	2,869
TRANS ADMIN	921.00	0.228	921		921		921
LANDSCAPE	5,081.00	1.256	5,081		5,081	2	5,083
ROADWAY/PIPE	11,629.00	2.874	11,629		11,629	4	11,633
TRAF OPS/SIGNA	7,719.00	1.908	7,719		7,719	2	7,721
SOLID WASTE	15,675.00	3.874	15,675		15,675	5	15,680
TOLL FACILITY	23,925.00	5.913	23,925		23,925	8	23,933
TRANSIT	21,568.00	5.331	21,568		21,568	7	21,575
UTILITIES	13,609.00	3.364	13,608		13,608	17	13,625
Total:	404,604.00	100.000	404,604		404,604	144	404,748
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Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
PUB RESOURCES	412	412		
NON-DEPART'L	836	836		
PUB WKS ADMIN	211	211		
CLK INT AUDIT	229	229		
CLERK TECH SVS	675	675		
CLERK HUM RES	184	184		
CLERK FINANCE	679	679		
CTY ATTORNEY	586	586		
PURCHASING	201	201		
HUMAN RESOURCE	1,107	787		320
MAINT/REP SVCS	42,038	6,552		35,486
CONTRACTS ADM	211	211		
CLERK MINUTES	138	138		
COUNTY MANAGER	2,534	889		1,645
COMMISSIONERS	731	731		
CLERK ADMIN	667	667		
CDBG	611	611		
TAX COLLECTOR	353	353		
CLK MICROG	174	174		
CLK CIVIL CRT	3,547	3,547		
CLK PROBATE	876	876		
CLK RECORDING	20,220	20,220		
CLK DEL TAX	319	319		
CLK JURY	4,617	4,617		
CLK JUVENILE	406	406		
CLK CAPE CORAL	84	84		
CLK SUP DEPOSI	580	580		
CLK COURT OPNS	176	176		
CRIM ADM SVCS	4,516	4,516		
CLERK OTHER	135,172	135,172		
FUNDS 2 - 674	126,595	126,595		
PROP APPRAISER	149	149		
ELECTIONS	194	194		
SHERIFF	1,306	1,306		
CT SVCS-GEN FD	5,350	375		4,975
GUAR AD LITEM	51	51		
PUB DEFENDER	292	292		
STATE ATTORNEY	357	357		
MED EXAMINER	577	577		
HUMAN SERVICES	4,442	4,442		
STATE HEALTH	77	77		
INT SVS FISCAL	211	211		
COUNTY LANDS	253	253		
EMER MGMT OPS	1,067	1,067		
EMER RESPONSE	3,726	1,067		2,659
EMER DISPATCH	6,167	1,067		5,100
PS LOGISTICS	1,067	1,067		
PS INFO RESOUR	1,067	1,067		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
PKS/REC GEN'L	10,681	4,889		5,792
ECONOMIC DEVT	373	373		
ANIMAL CONTROL	41,459	2,431		39,028
SMART GROWTH	172	172		
NAT RES MGMT	1,437	1,437		
CONST & DESIGN	194	194		
FUND 102 MSTU	10,436	10,436		
FD 104 MSBU OP	347	347		
FUND 104 MSBU	3,629	3,629		
ADM OFF OF CTS	6,628	6,628		
HICKEY CREEK	347	347		
FUND 138	3,552	3,552		
FUND 139 OTHER	1,640	1,640		
CANAL MAINT	1,108	1,108		
SUR WTR MGMT	152	152		
LIBRARIES	24,754	14,441		10,313
E911 IMPLEMENT	1,270	1,270		
HEARING EXAMIN	242	242		
PKS & REC 155	11,539	5,747		5,792
COMM DEVT ADM	888	888		
PLANNING 155	311	311		
DEVT REVIEW	23,982	1,150		22,832
REZONE & DRI'S	555	555		
ENV SCIENCES	769	769		
PERMIT ISSUANC	50,924	1,660		49,264
BUILDING INSP	63,235	3,059		60,176
CODE ENFORCE	24,390	2,688		21,702
PLANS REVIEW	33,816	950		32,866
ADM FEE COLLEC	78	78		
ZONING REVIEW	4,086	328		3,758
VCB	6,113	3,244		2,869
SPORTS AUTHOR	395	395		
TRANS ADMIN	2,106	1,185		921
LANDSCAPE	5,547	464		5,083
ROADWAY/PIPE	14,345	2,712		11,633
BRIDGE OPS	440	440		
TRAF OPS/SIGNA	8,672	951		7,721
TRAF SIGN/MARK	1,171	1,171		
TRAFFIC ENGIN	585	585		
ENGINEER/PLAN	212	212		
ENG/CONSTR	484	484		
ENG/DESIGN	212	212		
GIS	140	140		
HAZ MAT FD 182	792	792		
FIRE IMPACT FE	2,139	2,139		
SCHOOL IMP FEE	1,012	1,012		
COM PRK IMP FE	2,460	2,460		
REG PRK IMP FE	384	384		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
ROADS IMP FEE	1,762	1,762		
EMS IMPACT FEE	554	554		
FUNDS 201-299	2,630	2,630		
FUNDS 301-399	6,370	6,370		
SOLID WASTE	26,502	10,822		15,680
AIRPORT & PORT	17,453	17,453		
TOLL FACILITY	32,964	9,031		23,933
TRANSIT	29,156	7,581		21,575
UTILITIES	41,881	28,256		13,625
ITG	2,120	2,120		
GOVT COMMUNICA	994	994		
DENTAL	1,040	1,040		
GROUP MEDICAL	1,750	1,750		
GEN LIABILITY	1,212	1,212		
FLEET MGMT	6,011	6,011		
FLEET REPLACE	1,035	1,035		
FMB - IMP FEE	126	126		
BONITA IMP FEE	379	379		
BON ROAD IMP F	31	31		
LAW ENF TRUST	742	742		
FD 190 ANIM TR	791	791		
FD 632 MOSQ CO	395	395		
FUND 661 BONDS	26	26		
FD 951 LT DEBT	165	165		
FIXED ASSETS	4,245	4,245		
GENERAL GOVT	37,446,704		37,446,704	
ALL OTHERS	6,355	6,355		
Reimbursement:				
Total:	38,379,634	528,182	37,446,704	404,748
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FISCAL 2009
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:	1,047,554			1,047,554
Allocated Additions:				
BLDG USE ALLO	2,604		2,604	
PUB RESOURCES	2,695	216	2,911	
CLK INT AUDIT		4,604	4,604	
CLERK FINANCE		2,302	2,302	
CTY ATTORNEY		12,559	12,559	
PURCHASING		1,807	1,807	
HUMAN RESOURCE		3,683	3,683	
MAINT/REP SVCS		13,787	13,787	
CONTRACTS ADM		3,293	3,293	
Total Allocated Additions:	5,299	42,251	47,550	47,550
Total to be Allocated:	1,052,853	42,251		1,095,104
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BUDGET SVCS

Schedule of Costs to be

Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	714,449		714,449
FRINGE BENEFITS	261,688		261,688
DATA PROCESS/NETWORK	45,227		45,227
CONTRACTED SERVICES	278		278
TRAVEL	132		132
TELEPHONE	8,037		8,037
EQUIPMENT RENTAL	2,885		2,885
SELF INSURANCE	5,061		5,061
PRINTING/COPYING	1,278		1,278
SUPPLIES	2,362		2,362
MINOR EQUIPMENT	364		364
REFERENCE MATERIALS	442		442
MEMBERSHIPS	1,547		1,547
OTHER CHARGES	1,097		1,097
INTERNAL REPAIRS	2,626		2,626
LICENSE FEES	115		115
REVENUE	-34		-34
Departmental			
Expenditures:	1,047,554		1,047,554
Functional Cost:	1,047,554		1,047,554
Additions 1st			
Others:	5,299	5,299	5,299
Reallocate Admin:		-5,299	
1st Allocation:	1,052,853		1,052,853
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Additions 2nd			
Others:	42,251	42,251	42,251
Reallocate Admin:		-42,251	
2nd Allocation:	42,251		42,251
	-----		-----
Total Allocated:	1,095,104		1,095,104
	=====		=====

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	3.00	0.466	4,905		4,905		4,905
PUB WKS ADMIN	1.00	0.155	1,635		1,635	66	1,701
CTY ATTORNEY	8.00	1.242	13,079		13,079	527	13,606
HUMAN RESOURCE	6.00	0.932	9,809		9,809	395	10,204
MAINT/REP SVCS	17.00	2.640	27,793		27,793	1,121	28,914
CONTRACTS ADM	2.00	0.311	3,270		3,270	132	3,402
COUNTY MANAGER	20.00	3.106	32,697		32,697	1,318	34,015
COMMISSIONERS	8.00	1.242	13,079		13,079	527	13,606
CLERK ADMIN	7.00	1.087	11,444		11,444	461	11,905
CDBG	2.00	0.311	3,270		3,270	132	3,402
VETERAN'S SVCS	9.00	1.398	14,714		14,714	593	15,307
TAX COLLECTOR	4.00	0.621	6,539		6,539	264	6,803
COURT DEPT	5.00	0.776	8,174		8,174	330	8,504
PROP APPRAISER	12.00	1.863	19,618		19,618	791	20,409
ELECTIONS	5.00	0.776	8,174		8,174	330	8,504
SHERIFF	8.00	1.242	13,079		13,079	527	13,606
CT SVCS-GEN FD	14.00	2.174	22,888		22,888	923	23,811
PUB DEFENDER	4.00	0.621	6,539		6,539	264	6,803
STATE ATTORNEY	5.00	0.776	8,174		8,174	330	8,504
MED EXAMINER	6.00	0.932	9,809		9,809	395	10,204
HUMAN SERVICES	8.00	1.242	13,079		13,079	527	13,606
STATE HEALTH	1.00	0.155	1,635		1,635	66	1,701
INT SVS FISCAL	6.00	0.932	9,809		9,809	395	10,204
COUNTY LANDS	3.00	0.466	4,905		4,905	198	5,103
EMER MGMT OPS	3.60	0.559	5,886		5,886	237	6,123
EMER RESPONSE	3.60	0.559	5,886		5,886	237	6,123
EMER DISPATCH	3.60	0.559	5,886		5,886	237	6,123
PS LOGISTICS	3.60	0.559	5,886		5,886	237	6,123
PS INFO RESOUR	3.60	0.559	5,886		5,886	237	6,123
PKS/REC GEN'L	19.00	2.950	31,062		31,062	1,252	32,314
ECONOMIC DEVT	4.00	0.621	6,539		6,539	264	6,803
ANIMAL CONTROL	12.00	1.863	19,618		19,618	791	20,409
SMART GROWTH	1.00	0.155	1,635		1,635	66	1,701
NAT RES MGMT	10.00	1.553	16,349		16,349	659	17,008
CONST & DESIGN	5.00	0.776	8,174		8,174	330	8,504
FUND 102 MSTU	13.00	2.019	21,253		21,253	857	22,110
FD 104 MSBU OP	13.00	2.019	21,253		21,253	857	22,110
FUND 139 OTHER	1.00	0.155	1,635		1,635	66	1,701
CANAL MAINT	1.00	0.155	1,635		1,635	66	1,701
SUR WTR MGMT	1.00	0.155	1,635		1,635	66	1,701
LIBRARIES	20.00	3.106	32,697		32,697	1,318	34,015
E911 IMPLEMENT	2.00	0.311	3,270		3,270	132	3,402
HEARING EXAMIN	3.00	0.466	4,905		4,905	198	5,103
PKS & REC 155	18.00	2.795	29,428		29,428	1,186	30,614
COMM DEVT ADM	1.00	0.155	1,635		1,635	66	1,701
PLANNING 155	4.00	0.621	6,539		6,539	264	6,803

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DEVT REVIEW	2.00	0.311	3,270		3,270	132	3,402
REZONE & DRI'S	2.00	0.311	3,270		3,270	132	3,402
ENV SCIENCES	1.00	0.155	1,635		1,635	66	1,701
PERMIT ISSUANC	2.00	0.311	3,270		3,270	132	3,402
BUILDING INSP	2.00	0.311	3,270		3,270	132	3,402
CODE ENFORCE	2.00	0.311	3,270		3,270	132	3,402
PLANS REVIEW	2.00	0.311	3,270		3,270	132	3,402
ZONING REVIEW	2.00	0.311	3,270		3,270	132	3,402
VCB	7.00	1.087	11,444		11,444	461	11,905
SPORTS AUTHOR	4.00	0.621	6,539		6,539	264	6,803
TRANS ADMIN	22.00	3.416	35,967		35,967	1,450	37,417
LANDSCAPE	1.00	0.155	1,635		1,635	66	1,701
ROADWAY/PIPE	6.00	0.932	9,809		9,809	395	10,204
BRIDGE OPS	1.00	0.155	1,635		1,635	66	1,701
TRAF OPS/SIGNA	3.50	0.543	5,722		5,722	231	5,953
TRAFFIC ENGIN	3.50	0.543	5,722		5,722	231	5,953
ENGINEER/PLAN	3.00	0.466	4,905		4,905	198	5,103
ENG/CONSTR	5.00	0.776	8,174		8,174	330	8,504
ENG/DESIGN	3.00	0.466	4,905		4,905	198	5,103
HAZ MAT FD 182	6.00	0.932	9,809		9,809	395	10,204
FIRE IMPACT FE	1.00	0.155	1,635		1,635	66	1,701
SCHOOL IMP FEE	1.00	0.155	1,635		1,635	66	1,701
COM PRK IMP FE	12.00	1.863	19,618		19,618	791	20,409
REG PRK IMP FE	4.00	0.621	6,539		6,539	264	6,803
ROADS IMP FEE	11.00	1.708	17,984		17,984	725	18,709
EMS IMPACT FEE	2.00	0.311	3,270		3,270	132	3,402
FUNDS 201-299	52.00	8.075	85,013		85,013	3,428	88,441
FUNDS 301-399	63.00	9.783	102,996		102,996	4,153	107,149
SOLID WASTE	12.00	1.863	19,618		19,618	791	20,409
TOLL FACILITY	6.00	0.932	9,809		9,809	395	10,204
TRANSIT	17.00	2.640	27,793		27,793	1,121	28,914
UTILITIES	33.00	5.124	53,951		53,951	2,175	56,126
TELEPHONES	6.00	0.932	9,809		9,809	395	10,204
ITG	5.00	0.776	8,174		8,174	330	8,504
GOVT COMMUNICA	1.00	0.155	1,635		1,635	66	1,701
DENTAL	1.00	0.155	1,635		1,635	66	1,701
GROUP MEDICAL	4.00	0.621	6,539		6,539	264	6,803
GEN LIABILITY	13.00	2.019	21,253		21,253	857	22,110
FLEET MGMT	9.00	1.398	14,714		14,714	593	15,307
LAW ENF TRUST	1.00	0.155	1,633		1,633	63	1,696
Total:	644.00	100.000	1,052,853		1,052,853	42,251	1,095,104
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Allocation Basis: PERCENTAGE OF TIME PER DEPARTMENT SERVED

Source: BUDGET SERVICES ACTIVITIES BY ASSIGNMENT

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PUB RESOURCES	4,905	4,905
PUB WKS ADMIN	1,701	1,701
CTY ATTORNEY	13,606	13,606
HUMAN RESOURCE	10,204	10,204
MAINT/REP SVCS	28,914	28,914
CONTRACTS ADM	3,402	3,402
COUNTY MANAGER	34,015	34,015
COMMISSIONERS	13,606	13,606
CLERK ADMIN	11,905	11,905
CDBG	3,402	3,402
VETERAN'S SVCS	15,307	15,307
TAX COLLECTOR	6,803	6,803
COURT DEPT	8,504	8,504
PROP APPRAISER	20,409	20,409
ELECTIONS	8,504	8,504
SHERIFF	13,606	13,606
CT SVCS-GEN FD	23,811	23,811
PUB DEFENDER	6,803	6,803
STATE ATTORNEY	8,504	8,504
MED EXAMINER	10,204	10,204
HUMAN SERVICES	13,606	13,606
STATE HEALTH	1,701	1,701
INT SVS FISCAL	10,204	10,204
COUNTY LANDS	5,103	5,103
EMER MGMT OPS	6,123	6,123
EMER RESPONSE	6,123	6,123
EMER DISPATCH	6,123	6,123
PS LOGISTICS	6,123	6,123
PS INFO RESOUR	6,123	6,123
PKS/REC GEN'L	32,314	32,314
ECONOMIC DEVT	6,803	6,803
ANIMAL CONTROL	20,409	20,409
SMART GROWTH	1,701	1,701
NAT RES MGMT	17,008	17,008
CONST & DESIGN	8,504	8,504
FUND 102 MSTU	22,110	22,110
FD 104 MSBU OP	22,110	22,110
FUND 139 OTHER	1,701	1,701
CANAL MAINT	1,701	1,701
SUR WTR MGMT	1,701	1,701
LIBRARIES	34,015	34,015
E911 IMPLEMENT	3,402	3,402
HEARING EXAMIN	5,103	5,103
PKS & REC 155	30,614	30,614
COMM DEVT ADM	1,701	1,701
PLANNING 155	6,803	6,803
DEVT REVIEW	3,402	3,402
REZONE & DRI'S	3,402	3,402

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
ENV SCIENCES	1,701	1,701
PERMIT ISSUANC	3,402	3,402
BUILDING INSP	3,402	3,402
CODE ENFORCE	3,402	3,402
PLANS REVIEW	3,402	3,402
ZONING REVIEW	3,402	3,402
VCB	11,905	11,905
SPORTS AUTHOR	6,803	6,803
TRANS ADMIN	37,417	37,417
LANDSCAPE	1,701	1,701
ROADWAY/PIPE	10,204	10,204
BRIDGE OPS	1,701	1,701
TRAF OPS/SIGNA	5,953	5,953
TRAFFIC ENGIN	5,953	5,953
ENGINEER/PLAN	5,103	5,103
ENG/CONSTR	8,504	8,504
ENG/DESIGN	5,103	5,103
HAZ MAT FD 182	10,204	10,204
FIRE IMPACT FE	1,701	1,701
SCHOOL IMP FEE	1,701	1,701
COM PRK IMP FE	20,409	20,409
REG PRK IMP FE	6,803	6,803
ROADS IMP FEE	18,709	18,709
EMS IMPACT FEE	3,402	3,402
FUNDS 201-299	88,441	88,441
FUNDS 301-399	107,149	107,149
SOLID WASTE	20,409	20,409
TOLL FACILITY	10,204	10,204
TRANSIT	28,914	28,914
UTILITIES	56,126	56,126
TELEPHONES	10,204	10,204
ITG	8,504	8,504
GOVT COMMUNICA	1,701	1,701
DENTAL	1,701	1,701
GROUP MEDICAL	6,803	6,803
GEN LIABILITY	22,110	22,110
FLEET MGMT	15,307	15,307
LAW ENF TRUST	1,696	1,696

Reimbursement:

Total:	1,095,104	1,095,104
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FISCAL 2009
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:	785,459			785,459
Allocated Additions:				
EQUIP USE ALLO	3,036		3,036	
PUB RESOURCES	42	19	61	
NON-DEPART'L	211		211	
BUDGET SVCS	1,635	66	1,701	
CLERK FINANCE		4,783	4,783	
PURCHASING		1,333	1,333	
HUMAN RESOURCE		2,976	2,976	
MAINT/REP SVCS		749	749	
Total Allocated Additions:	4,924	9,926	14,850	14,850
Total to be Allocated:	790,383	9,926		800,309
	=====	=====		=====

PUB WKS ADMIN
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	526,060		273,551	252,509
FRINGE BENEFITS	182,018		94,649	87,369
DATA PROCESS/NETWORK	32,893		17,104	15,789
FREIGHT & POSTAGE	8,698		4,523	4,175
TELEPHONE	7,737		4,023	3,714
ADMIN CHARGE	6,367		3,311	3,056
RENTALS	1,003		522	481
INSURANCE	6,058		3,150	2,908
REPAIRS AND MAINT	1,348		701	647
FISCAL SUPPORT	2,900		1,508	1,392
OFFICE SUPPLIES	9,444		4,911	4,533
MINOR EQUIPMENT	329		171	158
OTHER CHARGES	604		314	290
Departmental				
Expenditures:	785,459		408,438	377,021
Functional Cost:	785,459		408,438	377,021
Additions 1st				
Others:	4,924	4,924	2,560	2,364
Reallocate Admin:		-4,924		
1st Allocation:	790,383		410,998	379,385
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Additions 2nd				
Others:	9,926	9,926	5,165	4,761
Reallocate Admin:		-9,926		
2nd Allocation:	9,926		5,165	4,761
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Total Allocated:	800,309		416,163	384,146
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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	65,760		65,760	826	66,586
CONTRACTS ADM	6.00	6.000	24,660		24,660	310	24,970
INT SVS FISCAL	6.00	6.000	24,660		24,660	310	24,970
NAT RES MGMT	4.00	4.000	16,440		16,440	206	16,646
CONST & DESIGN	41.00	41.000	168,509		168,509	2,116	170,625
CANAL MAINT	1.00	1.000	4,110		4,110	52	4,162
SUR WTR MGMT	1.00	1.000	4,110		4,110	52	4,162
TRANS ADMIN	1.00	1.000	4,110		4,110	52	4,162
LANDSCAPE	1.00	1.000	4,110		4,110	52	4,162
ROADWAY/PIPE	1.00	1.000	4,110		4,110	52	4,162
BRIDGE OPS	1.00	1.000	4,110		4,110	52	4,162
TRAF OPS/SIGNA	1.00	1.000	4,110		4,110	52	4,162
TRAF SIGN/MARK	1.00	1.000	4,110		4,110	52	4,162
TRAFFIC ENGIN	1.00	1.000	4,110		4,110	52	4,162
ENGINEER/PLAN	1.00	1.000	4,110		4,110	52	4,162
ENG/CONSTR	2.00	2.000	8,220		8,220	103	8,323
ENG/DESIGN	2.00	2.000	8,220		8,220	103	8,323
SOLID WASTE	5.00	5.000	20,550		20,550	258	20,808
TOLL FACILITY	1.00	1.000	4,110		4,110	52	4,162
UTILITIES	7.00	7.000	28,769		28,769	361	29,130
Total:	100.00	100.000	410,998		410,998	5,165	416,163
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Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN
Detail Allocation of
ADMIN POOL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
MAINT/REP SVCS	15.00	15.000	56,908		56,908	715	57,623
CONTRACTS ADM	37.00	37.000	140,372		140,372	1,763	142,135
INT SVS FISCAL	5.00	5.000	18,969		18,969	238	19,207
COUNTY LANDS	33.00	33.000	125,197		125,197	1,572	126,769
CONST & DESIGN	10.00	10.000	37,939		37,939	473	38,412
Total:	100.00	100.000	379,385		379,385	4,761	384,146
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Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	ADMIN POOL
MAINT/REP SVCS	124,209	66,586	57,623
CONTRACTS ADM	167,105	24,970	142,135
INT SVS FISCAL	44,177	24,970	19,207
COUNTY LANDS	126,769		126,769
NAT RES MGMT	16,646	16,646	
CONST & DESIGN	209,037	170,625	38,412
CANAL MAINT	4,162	4,162	
SUR WTR MGMT	4,162	4,162	
TRANS ADMIN	4,162	4,162	
LANDSCAPE	4,162	4,162	
ROADWAY/PIPE	4,162	4,162	
BRIDGE OPS	4,162	4,162	
TRAF OPS/SIGNA	4,162	4,162	
TRAF SIGN/MARK	4,162	4,162	
TRAFFIC ENGIN	4,162	4,162	
ENGINEER/PLAN	4,162	4,162	
ENG/CONSTR	8,323	8,323	
ENG/DESIGN	8,323	8,323	
SOLID WASTE	20,808	20,808	
TOLL FACILITY	4,162	4,162	
UTILITIES	29,130	29,130	

Reimbursement:

Total:	800,309	416,163	384,146
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FISCAL 2009
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:	1,049,794			1,049,794
Allocated Additions:				
NON-DEPART'L	229		229	
CLERK TECH SVS		85,544	85,544	
CLERK HUM RES		44,609	44,609	
CLERK FINANCE		4,909	4,909	
Total Allocated Additions:	229	135,062	135,291	135,291
Total to be Allocated:	1,050,023	135,062		1,185,085
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CLK INT AUDIT
Schedule of Costs to be
Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	794,634		794,634
FRINGE BENEFITS	227,827		227,827
LEGAL SERVICES	903		903
TRAVEL	7,144		7,144
TELECOMMUNICATIO	3,944		3,944
POSTAGE	7,830		7,830
EQUIPMENT MAINT	2,644		2,644
OFFICE SUPPLIES	396		396
MEMBERSHIPS	750		750
SEMINAR	3,469		3,469
OTHER CHARGES	223		223
REFERENCE MATERIALS	30		30
Departmental			
Expenditures:	1,049,794		1,049,794
Functional Cost:	1,049,794		1,049,794
Additions 1st			
Others:	229	229	229
Reallocate Admin:		-229	
1st Allocation:	1,050,023		1,050,023
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Additions 2nd			
Others:	135,062	135,062	135,062
Reallocate Admin:		-135,062	
2nd Allocation:	135,062		135,062
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Total Allocated:	1,185,085		1,185,085
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CLK INT AUDIT
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	84.00	0.438	4,604		4,604		4,604
CLERK TECH SVS	105.00	0.548	5,755		5,755	744	6,499
CLERK FINANCE	178.00	0.929	9,757		9,757	1,260	11,017
CTY ATTORNEY	84.00	0.438	4,604		4,604	595	5,199
PURCHASING	528.75	2.760	28,982		28,982	3,744	32,726
HUMAN RESOURCE	48.00	0.251	2,631		2,631	340	2,971
MAINT/REP SVCS	205.00	1.070	11,236		11,236	1,452	12,688
COMMISSIONERS	811.00	4.233	44,453		44,453	5,743	50,196
CLERK ADMIN	640.00	3.341	35,080		35,080	4,532	39,612
VETERAN'S SVCS	37.00	0.193	2,028		2,028	262	2,290
CLK DEL TAX	474.50	2.477	26,008		26,008	3,360	29,368
CLK JUVENILE	166.50	0.869	9,126		9,126	1,179	10,305
CLK COURT OPNS	608.00	3.174	33,326		33,326	4,305	37,631
MED EXAMINER	147.75	0.771	8,098		8,098	1,046	9,144
HUMAN SERVICES	325.50	1.699	17,841		17,841	2,305	20,146
EMER RESPONSE	685.00	3.576	37,546		37,546	4,851	42,397
ANIMAL CONTROL	38.50	0.201	2,110		2,110	273	2,383
NAT RES MGMT	870.75	4.545	47,728		47,728	6,166	53,894
CONST & DESIGN	487.00	2.542	26,694		26,694	3,449	30,143
LIBRARIES	159.50	0.833	8,743		8,743	1,129	9,872
ENV SCIENCES	40.00	0.209	2,192		2,192	283	2,475
TRANS ADMIN	531.00	2.772	29,105		29,105	3,760	32,865
TRAF OPS/SIGNA	33.75	0.176	1,850		1,850	239	2,089
TRAF SIGN/MARK	33.75	0.176	1,850		1,850	239	2,089
FUNDS 301-399	64.00	0.334	3,508		3,508	453	3,961
TOLL FACILITY	404.50	2.112	22,172		22,172	2,864	25,036
TRANSIT	58.00	0.303	3,179		3,179	411	3,590
UTILITIES	20.00	0.104	1,096		1,096	142	1,238
ITG	777.50	4.059	42,616		42,616	5,506	48,122
GEN LIABILITY	19.00	0.099	1,041		1,041	135	1,176
CONTRACTS CHG	10,491.50	54.767	575,064	-412,929	162,135	74,295	236,430
Sub-total:	19,156.75	100.000	1,050,023	-412,929	637,094	135,062	772,156

Reimbursement:				412,929	412,929		412,929
Total:	19,156.75	100.000	1,050,023		1,050,023	135,062	1,185,085
=====							

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2008-2009

CLK INT AUDIT

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
BUDGET SVCS	4,604	4,604
CLERK TECH SVS	6,499	6,499
CLERK FINANCE	11,017	11,017
CTY ATTORNEY	5,199	5,199
PURCHASING	32,726	32,726
HUMAN RESOURCE	2,971	2,971
MAINT/REP SVCS	12,688	12,688
COMMISSIONERS	50,196	50,196
CLERK ADMIN	39,612	39,612
VETERAN'S SVCS	2,290	2,290
CLK DEL TAX	29,368	29,368
CLK JUVENILE	10,305	10,305
CLK COURT OPNS	37,631	37,631
MED EXAMINER	9,144	9,144
HUMAN SERVICES	20,146	20,146
EMER RESPONSE	42,397	42,397
ANIMAL CONTROL	2,383	2,383
NAT RES MGMT	53,894	53,894
CONST & DESIGN	30,143	30,143
LIBRARIES	9,872	9,872
ENV SCIENCES	2,475	2,475
TRANS ADMIN	32,865	32,865
TRAF OPS/SIGNA	2,089	2,089
TRAF SIGN/MARK	2,089	2,089
FUNDS 301-399	3,961	3,961
TOLL FACILITY	25,036	25,036
TRANSIT	3,590	3,590
UTILITIES	1,238	1,238
ITG	48,122	48,122
GEN LIABILITY	1,176	1,176
CONTRACTS CHG	236,430	236,430
Reimbursement:	412,929	412,929
Total:	1,185,085	1,185,085
*****		*****

FISCAL 2009
CLERK - TECHNOLOGY SUPPORT
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 TECH SVS

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	6,509,735			6,509,735
Deductions:				
SOFTWARE	-31,155			
Total Deductions:	-31,155			-31,155
Allocated Additions:				
BLDG USE ALLO	17,320		17,320	
EQUIP USE ALLO	2,052,054		2,052,054	
NON-DEPART'L	675		675	
CLK INT AUDIT	5,755	744	6,499	
CLERK HUM RES		223,047	223,047	
CLERK FINANCE		19,925	19,925	
MAINT/REP SVCS		91,689	91,689	
Total Allocated Additions:	2,075,804	335,405	2,411,209	2,411,209
Total to be Allocated:	8,554,384	335,405		8,889,789
	=====	=====		=====

CLERK TECH SVS

Schedule of Costs to be

Allocated by Function

	Total	G & A	DATA PROCESSING
Expenses:			
SALARIES & WAGES	2,541,929		2,541,929
FRINGE BENEFITS	894,455		894,455
DP/SOFTWARE SERVICES	26,954		26,954
TRAVEL	13,966		13,966
FREIGHT & POSTAGE	3,300		3,300
MAINTENANCE	1,308,407		1,308,407
SUPPLIES	16,235		16,235
SOFTWARE	31,155	31,155	
REFERENCE MATERIALS	868		868
MINOR PURCHASES	69,223		69,223
MEMBERSHIPS	4,545		4,545
OTHER PROF/CONT SVCS	100,862		100,862
TELEPHONE	270,404		270,404
OTHER CHARGES	503		503
REVENUE	-164,029		-164,029
TRAINING & SEMINARS	21,175		21,175
ISD716000121	1,359,575		1,359,575
RENTALS	10,208		10,208
Departmental			
Expenditures:	6,509,735	31,155	6,478,580
Deductions:	-31,155	-31,155	
Functional Cost:	6,478,580		6,478,580
Additions 1st			
Others:	2,075,804	2,075,804	2,075,804
Reallocate Admin:		-2,075,804	
1st Allocation:	8,554,384		8,554,384
	-----		-----
Additions 2nd			
Others:	335,405	335,405	335,405
Reallocate Admin:		-335,405	
2nd Allocation:	335,405		335,405
	-----		-----
Total Allocated:	8,889,789		8,889,789
	=====		=====

CLERK TECH SVS
Detail Allocation of
DATA PROCESSING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	1.00	1.000	85,544		85,544		85,544
CLERK HUM RES	16.00	16.000	1,368,701		1,368,701	54,207	1,422,908
CLERK FINANCE	28.00	28.000	2,395,228		2,395,228	94,862	2,490,090
CLK RECORDING	16.00	16.000	1,368,701		1,368,701	54,207	1,422,908
COURT DEPT	39.00	39.000	3,336,210		3,336,210	132,129	3,468,339
Total:	100.00	100.000	8,554,384		8,554,384	335,405	8,889,789

Allocation Basis: PERCENTAGE OF SUPPORT BY DEPARTMENT

Source: MANAGER - INFORMATION SYSTEMS

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	Total	DATA PROCESSING
CLK INT AUDIT	85,544	85,544
CLERK HUM RES	1,422,908	1,422,908
CLERK FINANCE	2,490,090	2,490,090
CLK RECORDING	1,422,908	1,422,908
COURT DEPT	3,468,339	3,468,339
Reimbursement:		
Total:	8,889,789	8,889,789
	=====	=====

FISCAL 2009
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:	484,565			484,565
Deductions:				
ADVERTISING	-680			
Total Deductions:	-680			-680
Allocated Additions:				
EQUIP USE ALLO	1,000		1,000	
NON-DEPART'L	184		184	
CLERK TECH SVS	1,368,701	54,207	1,422,908	
CLERK HUM RES		24,783	24,783	
CLERK FINANCE		2,754	2,754	
Total Allocated Additions:	1,369,885	81,744	1,451,629	1,451,629
Total to be Allocated:	1,853,770	81,744		1,935,514
	=====	=====		=====

CLERK HUM RES
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	474,319		474,319
CONTRACTUAL SVCS	948		948
TRAVEL	1,798		1,798
FREIGHT & POSTAGE	819		819
EQUIPMENT MAINT	2,413		2,413
SUPPLIES	525		525
MEMBERSHIPS	1,434		1,434
TRAINING & SEMINARS	1,274		1,274
ADVERTISING	680	680	
OTHER CHARGES	355		355
 Departmental Expenditures:	 484,565	 680	 483,885
 Deductions:	 -680	 -680	
 Functional Cost:	 483,885		 483,885
 Additions 1st			
Others:	1,369,885	1,369,885	1,369,885
Reallocate Admin:		-1,369,885	
1st Allocation:	1,853,770		1,853,770
	-----		-----
 Additions 2nd			
Others:	81,744	81,744	81,744
Reallocate Admin:		-81,744	
2nd Allocation:	81,744		81,744
	-----		-----
 Total Allocated:	 1,935,514		 1,935,514
	=====		=====

CLERK HUM RES
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	9.00	2.406	44,609		44,609		44,609
CLERK TECH SVS	45.00	12.032	223,047		223,047		223,047
CLERK HUM RES	5.00	1.337	24,783		24,783		24,783
CLERK FINANCE	44.00	11.765	218,091		218,091	11,418	229,509
CLERK MINUTES	6.00	1.604	29,740		29,740	1,557	31,297
CLERK ADMIN	5.00	1.337	24,783		24,783	1,298	26,081
CLK MICROG	4.00	1.070	19,826		19,826	1,038	20,864
CLK CIVIL CRT	59.00	15.775	292,440		292,440	15,311	307,751
CLK PROBATE	8.00	2.139	39,653		39,653	2,076	41,729
CLK RECORDING	40.00	10.695	198,264		198,264	10,380	208,644
CLK DEL TAX	8.00	2.139	39,653		39,653	2,076	41,729
CLK CASE & QUE	26.00	6.952	128,872		128,872	6,747	135,619
CLK JURY	2.00	0.535	9,913		9,913	519	10,432
CLK JUVENILE	11.00	2.941	54,523		54,523	2,855	57,378
CLK CT SUPPORT	29.00	7.754	143,742		143,742	7,526	151,268
CLK REC & PROC	17.00	4.545	84,262		84,262	4,412	88,674
CLK SUP DEPOSI	6.00	1.604	29,740		29,740	1,557	31,297
CLK APPEALS	2.00	0.535	9,913		9,913	519	10,432
CLK COURT OPNS	13.00	3.476	64,436		64,436	3,374	67,810
CRIM ADM SVCS	8.00	2.139	39,653		39,653	2,076	41,729
CTS CUST SVC	27.00	7.219	133,827		133,827	7,005	140,832
Total:	374.00	100.000	1,853,770		1,853,770	81,744	1,935,514
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Allocation Basis: NUMBER OF EMPLOYEES PER DEPARTMENT

Source: PERSONNEL LISTING

CLERK HUM RES

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CLK INT AUDIT	44,609	44,609
CLERK TECH SVS	223,047	223,047
CLERK HUM RES	24,783	24,783
CLERK FINANCE	229,509	229,509
CLERK MINUTES	31,297	31,297
CLERK ADMIN	26,081	26,081
CLK MICROG	20,864	20,864
CLK CIVIL CRT	307,751	307,751
CLK PROBATE	41,729	41,729
CLK RECORDING	208,644	208,644
CLK DEL TAX	41,729	41,729
CLK CASE & QUE	135,619	135,619
CLK JURY	10,432	10,432
CLK JUVENILE	57,378	57,378
CLK CT SUPPORT	151,268	151,268
CLK REC & PROC	88,674	88,674
CLK SUP DEPOSI	31,297	31,297
CLK APPEALS	10,432	10,432
CLK COURT OPNS	67,810	67,810
CRIM ADM SVCS	41,729	41,729
CTS CUST SVC	140,832	140,832

Reimbursement:

Total:	1,935,514	1,935,514
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FISCAL 2009
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:	3,100,793			3,100,793
Allocated Additions:				
BLDG USE ALLO	12,860		12,860	
EQUIP USE ALLO	12,332		12,332	
NON-DEPART'L	679		679	
CLK INT AUDIT	9,757	1,260	11,017	
CLERK TECH SVS	2,395,228	94,862	2,490,090	
CLERK HUM RES	218,091	11,418	229,509	
CLERK FINANCE		15,634	15,634	
MAINT/REP SVCS		68,077	68,077	
Total Allocated Additions:	2,648,947	191,251	2,840,198	2,840,198
Total to be Allocated:	5,749,740	191,251		5,940,991
	=====	=====		=====

CLERK FINANCE
Schedule of Costs to be
Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,346,488		713,122	773,104	448,275
FINANCE EXPENSE	493,028		493,028		
FINANCE OPERATIONS	261,277		261,277		
Departmental					
Expenditures:	3,100,793		1,467,427	773,104	448,275
Functional Cost:	3,100,793		1,467,427	773,104	448,275
Additions 1st					
Others:	2,648,947	2,648,947	1,253,594	660,448	382,953
Reallocate Admin:		-2,648,947			
1st Allocation:	5,749,740		2,721,021	1,433,552	831,228
	-----		-----	-----	-----
Additions 2nd					
Others:	191,251	191,251	90,507	47,684	27,649
Reallocate Admin:		-191,251			
2nd Allocation:	191,251		90,507	47,684	27,649
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Total Allocated:	5,940,991		2,811,528	1,481,236	858,877
	=====		=====	=====	=====

CLERK FINANCE
Schedule of Costs to be
Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	411,987
FINANCE EXPENSE	
FINANCE OPERATIONS	
Departmental	
Expenditures:	411,987
Functional Cost:	411,987
Additions 1st	
Others:	351,952
1st Allocation:	763,939

Additions 2nd	
Others:	25,411
2nd Allocation:	25,411

Total Allocated:	789,350
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CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1,031.00	0.078	2,124		2,124		2,124
NON-DEPART'L	2,092.00	0.158	4,311		4,311		4,311
PUB WKS ADMIN	528.67	0.040	1,089		1,089		1,089
CLK INT AUDIT	572.00	0.043	1,179		1,179		1,179
CLERK TECH SVS	1,687.00	0.128	3,476		3,476		3,476
CLERK HUM RES	459.00	0.035	946		946		946
CLERK FINANCE	1,699.00	0.129	3,501		3,501		3,501
CTY ATTORNEY	1,466.00	0.111	3,021		3,021	101	3,122
PURCHASING	502.00	0.038	1,034		1,034	35	1,069
HUMAN RESOURCE	1,968.00	0.149	4,055		4,055	136	4,191
MAINT/REP SVCS	16,381.00	1.240	33,754		33,754	1,130	34,884
CONTRACTS ADM	528.66	0.040	1,089		1,089	36	1,125
CLERK MINUTES	345.00	0.026	711		711	24	735
COUNTY MANAGER	2,224.00	0.168	4,583		4,583	153	4,736
COMMISSIONERS	1,829.00	0.139	3,769		3,769	126	3,895
CLERK ADMIN	1,669.00	0.126	3,439		3,439	115	3,554
CDBG	1,528.00	0.116	3,148		3,148	105	3,253
TAX COLLECTOR	882.00	0.067	1,817		1,817	61	1,878
CLK MICROG	434.00	0.033	894		894	30	924
CLK CIVIL CRT	8,867.00	0.671	18,271		18,271	611	18,882
CLK PROBATE	2,192.00	0.166	4,517		4,517	151	4,668
CLK RECORDING	50,552.00	3.828	104,164		104,164	3,486	107,650
CLK DEL TAX	797.00	0.060	1,642		1,642	55	1,697
CLK JURY	11,544.00	0.874	23,787		23,787	796	24,583
CLK JUVENILE	1,015.00	0.077	2,091		2,091	70	2,161
CLK CAPE CORAL	211.00	0.016	435		435	15	450
CLK SUP DEPOSI	1,450.00	0.110	2,988		2,988	100	3,088
CLK COURT OPNS	440.00	0.033	907		907	30	937
CRIM ADM SVCS	11,292.00	0.855	23,268		23,268	779	24,047
CLERK OTHER	337,944.00	25.591	696,344		696,344	23,305	719,649
FUNDS 2 - 674	316,500.00	23.967	652,158		652,158	21,826	673,984
PROP APPRAISER	373.00	0.028	769		769	26	795
ELECTIONS	485.00	0.037	999		999	33	1,032
SHERIFF	3,267.00	0.247	6,732		6,732	225	6,957
CT SVCS-GEN FD	937.00	0.071	1,931		1,931	65	1,996
GUAR AD LITEM	127.00	0.010	262		262	9	271
PUB DEFENDER	731.00	0.055	1,506		1,506	50	1,556
STATE ATTORNEY	893.00	0.068	1,840		1,840	62	1,902
MED EXAMINER	1,444.00	0.109	2,975		2,975	100	3,075
HUMAN SERVICES	11,107.00	0.841	22,886		22,886	766	23,652
STATE HEALTH	193.00	0.015	398		398	13	411
INT SVS FISCAL	528.67	0.040	1,089		1,089	36	1,125
COUNTY LANDS	632.00	0.048	1,302		1,302	44	1,346
EMER MGMT OPS	2,667.80	0.202	5,497		5,497	184	5,681
EMER RESPONSE	2,667.80	0.202	5,497		5,497	184	5,681
EMER DISPATCH	2,667.80	0.202	5,497		5,497	184	5,681

CLERK FINANCE

Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PS LOGISTICS	2,667.80	0.202	5,497		5,497	184	5,681
PS INFO RESOUR	2,667.80	0.202	5,497		5,497	184	5,681
PKS/REC GEN'L	12,222.00	0.926	25,184		25,184	843	26,027
ECONOMIC DEVT	933.00	0.071	1,922		1,922	64	1,986
ANIMAL CONTROL	6,078.00	0.460	12,524		12,524	419	12,943
SMART GROWTH	430.00	0.033	886		886	30	916
NAT RES MGMT	3,595.00	0.272	7,408		7,408	248	7,656
CONST & DESIGN	485.00	0.037	999		999	33	1,032
FUND 102 MSTU	26,093.00	1.976	53,765		53,765	1,799	55,564
PD 104 MSBU OP	867.00	0.066	1,786		1,786	60	1,846
FUND 104 MSBU	9,073.00	0.687	18,695		18,695	626	19,321
ADM OFF OF CTS	16,570.00	1.255	34,143		34,143	1,143	35,286
HICKEY CREEK	869.00	0.066	1,791		1,791	60	1,851
FUND 138	8,882.00	0.673	18,302		18,302	613	18,915
FUND 139 OTHER	4,100.00	0.310	8,448		8,448	283	8,731
CANAL MAINT	2,770.00	0.210	5,708		5,708	191	5,899
SUR WTR MGMT	381.00	0.029	785		785	26	811
LIBRARIES	36,104.00	2.734	74,393		74,393	2,490	76,883
E911 IMPLEMENT	3,177.00	0.241	6,546		6,546	219	6,765
HEARING EXAMIN	604.00	0.046	1,245		1,245	42	1,287
PKS & REC 155	14,369.00	1.088	29,608		29,608	991	30,599
COMM DEVT ADM	2,221.00	0.168	4,576		4,576	153	4,729
PLANNING 155	779.00	0.059	1,605		1,605	54	1,659
DEVT REVIEW	2,875.00	0.218	5,924		5,924	198	6,122
REZONE & DRI'S	1,388.00	0.105	2,860		2,860	96	2,956
ENV SCIENCES	1,924.00	0.146	3,964		3,964	133	4,097
PERMIT ISSUANC	4,148.00	0.314	8,547		8,547	286	8,833
BUILDING INSP	7,649.00	0.579	15,761		15,761	527	16,288
CODE ENFORCE	6,720.00	0.509	13,847		13,847	463	14,310
PLANS REVIEW	2,377.00	0.180	4,898		4,898	164	5,062
ADM FEE COLLEC	196.00	0.015	404		404	14	418
ZONING REVIEW	821.00	0.062	1,692		1,692	57	1,749
VCB	8,111.00	0.614	16,713		16,713	559	17,272
SPORTS AUTHOR	988.00	0.075	2,036		2,036	68	2,104
TRANS ADMIN	2,964.00	0.224	6,107		6,107	204	6,311
LANDSCAPE	1,160.00	0.088	2,390		2,390	80	2,470
ROADWAY/PIPE	6,781.00	0.514	13,972		13,972	468	14,440
BRIDGE OPS	1,100.00	0.083	2,267		2,267	76	2,343
TRAF OPS/SIGNA	2,379.00	0.180	4,902		4,902	164	5,066
TRAF SIGN/MARK	2,928.00	0.222	6,033		6,033	202	6,235
TRAFFIC ENGIN	1,464.00	0.111	3,017		3,017	101	3,118
ENGINEER/PLAN	529.00	0.040	1,090		1,090	36	1,126
ENG/CONSTR	1,210.00	0.092	2,493		2,493	83	2,576
ENG/DESIGN	529.00	0.040	1,090		1,090	36	1,126
GIS	349.00	0.026	719		719	24	743
HAZ MAT FD 182	1,980.00	0.150	4,080		4,080	137	4,217

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	5,346.00	0.405	11,016		11,016	369	11,385
SCHOOL IMP FEE	2,530.00	0.192	5,213		5,213	174	5,387
COM PRK IMP FE	6,151.00	0.466	12,674		12,674	424	13,098
REG PRK IMP FE	960.00	0.073	1,978		1,978	66	2,044
ROADS IMP FEE	4,404.00	0.334	9,075		9,075	304	9,379
EMS IMPACT FEE	1,386.00	0.105	2,856		2,856	96	2,952
FUNDS 201-299	6,575.00	0.498	13,548		13,548	453	14,001
FUNDS 301-399	15,926.00	1.206	32,816		32,816	1,098	33,914
SOLID WASTE	27,056.00	2.049	55,750		55,750	1,866	57,616
AIRPORT & PORT	43,634.00	3.304	89,909		89,909	3,009	92,918
TOLL FACILITY	22,579.00	1.710	46,525		46,525	1,557	48,082
TRANSIT	18,955.00	1.435	39,057		39,057	1,307	40,364
UTILITIES	70,643.00	5.350	145,562		145,562	4,872	150,434
ITG	5,300.00	0.401	10,921		10,921	365	11,286
GOVT COMMUNICA	2,486.00	0.188	5,122		5,122	171	5,293
DENTAL	2,601.00	0.197	5,359		5,359	179	5,538
GROUP MEDICAL	4,375.00	0.331	9,015		9,015	302	9,317
GEN LIABILITY	3,030.00	0.229	6,243		6,243	209	6,452
FLEET MGMT	15,029.00	1.138	30,968		30,968	1,036	32,004
FLEET REPLACE	2,589.00	0.196	5,335		5,335	179	5,514
FMB - IMP FEE	316.00	0.024	651		651	22	673
BONITA IMP FEE	949.00	0.072	1,955		1,955	65	2,020
BON ROAD IMP F	77.00	0.006	159		159	5	164
LAW ENF TRUST	1,855.00	0.140	3,822		3,822	128	3,950
FD 190 ANIM TR	1,979.00	0.150	4,078		4,078	136	4,214
FD 632 MOSQ CO	989.00	0.075	2,038		2,038	68	2,106
FUND 661 BONDS	65.00	0.005	134		134	4	138
FD 951 LT DEBT	413.00	0.031	851		851	28	879
FIXED ASSETS	10,614.00	0.804	21,870		21,870	732	22,602
ALL OTHERS	15,874.00	1.202	32,710		32,710	1,095	33,805
Total:	1,320,544.00	100.000	2,721,021		2,721,021	90,507	2,811,528
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS REPORT

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	428.00	0.171	2,452		2,452		2,452
NON-DEPART'L	1,074.00	0.429	6,152		6,152		6,152
PUB WKS ADMIN	150.33	0.060	861		861		861
CLK INT AUDIT	251.00	0.100	1,438		1,438		1,438
CLERK TECH SVS	777.00	0.310	4,451		4,451		4,451
CLERK HUM RES	115.00	0.046	659		659		659
CLERK FINANCE	372.00	0.149	2,131		2,131		2,131
CTY ATTORNEY	478.00	0.191	2,738		2,738	92	2,830
PURCHASING	144.00	0.058	825		825	28	853
HUMAN RESOURCE	517.00	0.207	2,962		2,962	100	3,062
MAINT/REP SVCS	11,456.00	4.578	65,626		65,626	2,211	67,837
CONTRACTS ADM	150.34	0.060	861		861	29	890
CLERK MINUTES	78.00	0.031	447		447	15	462
COUNTY MANAGER	478.00	0.191	2,738		2,738	92	2,830
COMMISSIONERS	382.00	0.153	2,188		2,188	74	2,262
CLERK ADMIN	411.00	0.164	2,354		2,354	79	2,433
CDBG	202.00	0.081	1,157		1,157	39	1,196
TAX COLLECTOR	305.00	0.122	1,747		1,747	59	1,806
CLK MICROG	131.00	0.052	750		750	25	775
CLK CIVIL CRT	988.00	0.395	5,660		5,660	191	5,851
CLK PROBATE	46.00	0.018	264		264	9	273
CLK RECORDING	3,155.00	1.261	18,073		18,073	609	18,682
CLK DEL TAX	157.00	0.063	899		899	30	929
CLK JURY	10,992.00	4.392	62,968		62,968	2,121	65,089
CLK JUVENILE	81.00	0.032	464		464	16	480
CLK SUP DEPOSI	51.00	0.020	292		292	10	302
CLK COURT OPNS	51.00	0.020	292		292	10	302
CLERK OTHER	6,494.00	2.595	37,201		37,201	1,253	38,454
FUNDS 2 - 674	62,378.00	24.926	357,333		357,333	12,038	369,371
PROP APPRAISER	63.00	0.025	361		361	12	373
ELECTIONS	185.00	0.074	1,060		1,060	36	1,096
SHERIFF	2,361.00	0.943	13,525		13,525	456	13,981
CT SVCS-GEN FD	53.00	0.021	304		304	10	314
GUAR AD LITEM	95.00	0.038	544		544	18	562
PUB DEFENDER	121.00	0.048	693		693	23	716
STATE ATTORNEY	442.00	0.177	2,532		2,532	85	2,617
MED EXAMINER	684.00	0.273	3,918		3,918	132	4,050
HUMAN SERVICES	6,172.00	2.466	35,356		35,356	1,191	36,547
STATE HEALTH	136.00	0.054	779		779	26	805
INT SVS FISCAL	150.33	0.060	861		861	29	890
COUNTY LANDS	203.00	0.081	1,163		1,163	39	1,202
EMER MGMT OPS	321.40	0.128	1,841		1,841	62	1,903
EMER RESPONSE	321.40	0.128	1,841		1,841	62	1,903
EMER DISPATCH	321.40	0.128	1,841		1,841	62	1,903
PS LOGISTICS	321.40	0.128	1,841		1,841	62	1,903
PS INFO RESOUR	321.40	0.128	1,841		1,841	62	1,903

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PKS/REC GEN'L	5,724.00	2.287	32,790		32,790	1,105	33,895
ECONOMIC DEVT	497.00	0.199	2,847		2,847	96	2,943
ANIMAL CONTROL	1,354.00	0.541	7,756		7,756	261	8,017
SMART GROWTH	75.00	0.030	430		430	14	444
NAT RES MGMT	1,441.00	0.576	8,255		8,255	278	8,533
CONST & DESIGN	120.00	0.048	687		687	23	710
FUND 102 MSTU	1,296.00	0.518	7,424		7,424	250	7,674
FD 104 MSBU OP	24.00	0.010	137		137	5	142
FUND 104 MSBU	383.00	0.153	2,194		2,194	74	2,268
ADM OFF OF CTS	2,366.00	0.945	13,554		13,554	457	14,011
HICKEY CREEK	40.00	0.016	229		229	8	237
FUND 138	1,034.00	0.413	5,923		5,923	200	6,123
FUND 139 OTHER	884.00	0.353	5,064		5,064	171	5,235
CANAL MAINT	658.00	0.263	3,769		3,769	127	3,896
SUR WTR MGMT	90.00	0.036	516		516	17	533
LIBRARIES	18,347.00	7.332	105,101		105,101	3,541	108,642
E911 IMPLEMENT	323.00	0.129	1,850		1,850	62	1,912
HEARING EXAMIN	210.00	0.084	1,203		1,203	41	1,244
PKS & REC 155	8,315.00	3.323	47,632		47,632	1,605	49,237
COMM DEVT ADM	239.00	0.096	1,369		1,369	46	1,415
PLANNING 155	286.00	0.114	1,638		1,638	55	1,693
DEVT REVIEW	421.00	0.168	2,412		2,412	81	2,493
REZONE & DRI'S	229.00	0.092	1,312		1,312	44	1,356
ENV SCIENCES	169.00	0.068	968		968	33	1,001
PERMIT ISSUANC	606.00	0.242	3,471		3,471	117	3,588
BUILDING INSP	1,120.00	0.448	6,416		6,416	216	6,632
CODE ENFORCE	985.00	0.394	5,643		5,643	190	5,833
PLANS REVIEW	349.00	0.139	1,999		1,999	67	2,066
ADM FEE COLLEC	29.00	0.012	166		166	6	172
ZONING REVIEW	120.00	0.048	687		687	23	710
VCH	2,992.00	1.196	17,140		17,140	577	17,717
SPORTS AUTHOR	596.00	0.238	3,414		3,414	115	3,529
TRANS ADMIN	5.00	0.002	29		29	1	30
LANDSCAPE	799.00	0.319	4,577		4,577	154	4,731
ROADWAY/PIPE	4,672.00	1.867	26,764		26,764	902	27,666
BRIDGE OPS	758.00	0.303	4,342		4,342	146	4,488
TRAF OPS/SIGNA	1,710.00	0.683	9,796		9,796	330	10,126
TRAF SIGN/MARK	2,109.00	0.843	12,081		12,081	407	12,488
TRAFFIC ENGIN	1,053.00	0.421	6,032		6,032	203	6,235
ENGINEER/PLAN	143.00	0.057	819		819	28	847
ENG/CONSTR	327.00	0.131	1,873		1,873	63	1,936
ENG/DESIGN	143.00	0.057	819		819	28	847
GIS	72.00	0.029	412		412	14	426
HAZ MAT FD 182	216.00	0.086	1,237		1,237	42	1,279
FIRE IMPACT FE	108.00	0.043	619		619	21	640
SCHOOL IMP FEE	97.00	0.039	556		556	19	575

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COM PRK IMP FE	70.00	0.028	401		401	14	415
REG PRK IMP FE	315.00	0.126	1,804		1,804	61	1,865
ROADS IMP FEE	835.00	0.334	4,783		4,783	161	4,944
EMS IMPACT FEE	53.00	0.021	304		304	10	314
FUNDS 201-299	35.00	0.014	200		200	7	207
FUNDS 301-399	415.00	0.166	2,377		2,377	80	2,457
SOLID WASTE	6,578.00	2.629	37,682		37,682	1,269	38,951
AIRPORT & PORT	16,307.00	6.516	93,415		93,415	3,147	96,562
TOLL FACILITY	2,281.00	0.911	13,067		13,067	440	13,507
TRANSIT	5,261.00	2.102	30,138		30,138	1,015	31,153
UTILITIES	26,873.00	10.739	153,942		153,942	5,186	159,128
ITG	1,169.00	0.467	6,697		6,697	226	6,923
GOVT COMMUNICA	281.00	0.112	1,610		1,610	54	1,664
DENTAL	41.00	0.016	235		235	8	243
GROUP MEDICAL	60.00	0.024	344		344	12	356
GEN LIABILITY	293.00	0.117	1,678		1,678	57	1,735
FLEET MGMT	9,080.00	3.628	52,015		52,015	1,752	53,767
FLEET REPLACE	183.00	0.073	1,048		1,048	35	1,083
FMB - IMP FEE	4.00	0.002	23		23	1	24
BONITA IMP FEE	50.00	0.020	286		286	10	296
BON ROAD IMP F	18.00	0.007	103		103	3	106
LAW ENF TRUST	9.00	0.004	52		52	2	54
FD 190 ANIM TR	59.00	0.024	338		338	11	349
FD 632 MOSQ CO	8.00	0.003	46		46	2	48
FUND 661 BONDS	46.00	0.018	264		264	9	273
ALL OTHERS	1,826.00	0.730	10,464		10,464	352	10,816
Total:	250,249.00	100.000	1,433,552		1,433,552	47,684	1,481,236
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Allocation Basis: ACCOUNTS PAYABLE TRANSACTIONS PER DEPARTMENT

Source: TRANSACTION REPORT

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	255.00	0.226	1,879		1,879		1,879
NON-DEPART'L	133.00	0.118	980		980		980
PUB WKS ADMIN	132.00	0.117	973		973		973
CLK INT AUDIT	34.00	0.030	251		251		251
CLERK TECH SVS	243.00	0.215	1,791		1,791		1,791
CLERK HUM RES	2.00	0.002	15		15		15
CLERK FINANCE	3.00	0.003	22		22		22
CTY ATTORNEY	465.00	0.412	3,427		3,427	115	3,542
PURCHASING	42.00	0.037	309		309	10	319
HUMAN RESOURCE	123.00	0.109	906		906	30	936
MAINT/REP SVCS	1,623.00	1.439	11,960		11,960	401	12,361
CONTRACTS ADM	132.00	0.117	973		973	33	1,006
CLERK MINUTES	33.00	0.029	243		243	8	251
COUNTY MANAGER	227.00	0.201	1,673		1,673	56	1,729
COMMISSIONERS	118.00	0.105	870		870	29	899
CLERK ADMIN	54.00	0.048	398		398	13	411
CDBG	271.00	0.240	1,997		1,997	67	2,064
TAX COLLECTOR	50.00	0.044	368		368	12	380
CLK CIVIL CRT	13.00	0.012	96		96	3	99
CLK RECORDING	196.00	0.174	1,444		1,444	48	1,492
CLK DEL TAX	1.00	0.001	7		7		7
CLK SUP DEPOSI	216.00	0.191	1,592		1,592	53	1,645
CLERK OTHER	1,462.00	1.296	10,773		10,773	361	11,134
FUNDS 2 - 674	3,687.00	3.269	27,169		27,169	910	28,079
PROP APPRAISER	30.00	0.027	221		221	7	228
ELECTIONS	39.00	0.035	287		287	10	297
SHERIFF	460.00	0.408	3,390		3,390	114	3,504
CT SVCS-GEN FD	735.00	0.652	5,416		5,416	181	5,597
GUAR AD LITEM	31.00	0.027	228		228	8	236
PUB DEFENDER	36.00	0.032	265		265	9	274
STATE ATTORNEY	75.00	0.066	553		553	19	572
MED EXAMINER	634.00	0.562	4,672		4,672	157	4,829
HUMAN SERVICES	673.00	0.597	4,959		4,959	166	5,125
STATE HEALTH	9.00	0.008	66		66	2	68
INT SVS FISCAL	132.00	0.117	973		973	33	1,006
COUNTY LANDS	70.00	0.062	516		516	17	533
EMER MGMT OPS	229.20	0.203	1,689		1,689	57	1,746
EMER RESPONSE	229.20	0.203	1,689		1,689	57	1,746
EMER DISPATCH	229.20	0.203	1,689		1,689	57	1,746
PS LOGISTICS	229.20	0.203	1,689		1,689	57	1,746
PS INFO RESOUR	229.20	0.203	1,689		1,689	57	1,746
PKS/REC GEN'L	5,190.00	4.601	38,245		38,245	1,281	39,526
ECONOMIC DEVT	45.00	0.040	332		332	11	343
ANIMAL CONTROL	3,458.00	3.066	25,482		25,482	854	26,336
SMART GROWTH	23.00	0.020	169		169	6	175
NAT RES MGMT	780.00	0.691	5,748		5,748	193	5,941

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONST & DESIGN	46.00	0.041	339		339	11	350
FUND 102 MSTU	655.00	0.581	4,827		4,827	162	4,989
FD 104 MSBU OP	170.00	0.151	1,253		1,253	42	1,295
FUND 104 MSBU	350.00	0.310	2,579		2,579	86	2,665
ADM OFF OF CTS	481.00	0.426	3,544		3,544	119	3,663
HICKEY CREEK	1.00	0.001	7		7		7
FUND 138	342.00	0.303	2,520		2,520	84	2,604
CANAL MAINT	141.00	0.125	1,039		1,039	35	1,074
SUR WTR MGMT	119.00	0.105	877		877	29	906
LIBRARIES	8,498.00	7.534	62,621		62,621	2,098	64,719
E911 IMPLEMENT	100.00	0.089	737		737	25	762
HEARING EXAMIN	38.00	0.034	280		280	9	289
PKS & REC 155	5,186.00	4.597	38,215		38,215	1,280	39,495
COMM DEVT ADM	1,060.00	0.940	7,811		7,811	262	8,073
PLANNING 155	55.00	0.049	405		405	14	419
DEVT REVIEW	1,787.00	1.584	13,168		13,168	441	13,609
REZONE & DRI'S	458.00	0.406	3,375		3,375	113	3,488
ENV SCIENCES	1,004.00	0.890	7,398		7,398	248	7,646
PERMIT ISSUANC	2,576.00	2.284	18,982		18,982	636	19,618
BUILDING INSP	4,752.00	4.213	35,017		35,017	1,173	36,190
CODE ENFORCE	4,175.00	3.701	30,765		30,765	1,031	31,796
PLANS REVIEW	1,477.00	1.309	10,884		10,884	365	11,249
ADM FEE COLLEC	123.00	0.109	906		906	30	936
ZONING REVIEW	511.00	0.453	3,766		3,766	126	3,892
VCB	637.00	0.565	4,694		4,694	157	4,851
SPORTS AUTHOR	49.00	0.043	361		361	12	373
TRANS ADMIN	1.00	0.001	7		7		7
LANDSCAPE	99.00	0.088	730		730	24	754
ROADWAY/PIPE	578.00	0.512	4,259		4,259	143	4,402
BRIDGE OPS	94.00	0.083	693		693	23	716
TRAF OPS/SIGNA	144.00	0.128	1,061		1,061	36	1,097
TRAF SIGN/MARK	180.00	0.160	1,326		1,326	44	1,370
TRAFFIC ENGIN	90.00	0.080	663		663	22	685
ENGINEER/PLAN	44.00	0.039	324		324	11	335
ENG/CONSTR	99.00	0.088	730		730	24	754
ENG/DESIGN	44.00	0.039	324		324	11	335
GIS	24.00	0.021	177		177	6	183
HAZ MAT FD 182	68.00	0.060	501		501	17	518
FIRE IMPACT FE	238.00	0.211	1,754		1,754	59	1,813
SCHOOL IMP FEE	240.00	0.213	1,769		1,769	59	1,828
COM PRK IMP FE	200.00	0.177	1,474		1,474	49	1,523
REG PRK IMP FE	169.00	0.150	1,245		1,245	42	1,287
ROADS IMP FEE	216.00	0.191	1,592		1,592	53	1,645
EMS IMPACT FEE	220.00	0.195	1,621		1,621	54	1,675
FUNDS 201-299	194.00	0.172	1,430		1,430	48	1,478
FUNDS 301-399	806.00	0.715	5,939		5,939	199	6,138

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SOLID WASTE	8,439.00	7.481	62,186		62,186	2,083	64,269
AIRPORT & PORT	7,711.00	6.836	56,822		56,822	1,904	58,726
TOLL FACILITY	5,779.00	5.123	42,585		42,585	1,427	44,012
TRANSIT	7,020.00	6.223	51,730		51,730	1,733	53,463
UTILITIES	11,240.00	9.964	82,827		82,827	2,775	85,602
ITG	102.00	0.090	752		752	25	777
GOVT COMMUNICA	278.00	0.246	2,049		2,049	69	2,118
GROUP MEDICAL	1,816.00	1.610	13,382		13,382	448	13,830
GEN LIABILITY	248.00	0.220	1,827		1,827	61	1,888
FLEET MGMT	501.00	0.444	3,692		3,692	124	3,816
FLEET REPLACE	8.00	0.007	59		59	2	61
BONITA IMP FEE	9.00	0.008	66		66	2	68
BON ROAD IMP F	4.00	0.004	29		29	1	30
LAW ENF TRUST	45.00	0.040	332		332	11	343
FD 190 ANIM TR	1,333.00	1.182	9,823		9,823	329	10,152
FD 632 MOSQ CO	1.00	0.001	7		7		7
FUND 661 BONDS	15.00	0.013	111		111	4	115
ALL OTHERS	6,633.00	5.880	48,877		48,877	1,637	50,514
Total:	112,802.00	100.000	831,228		831,228	27,649	858,877
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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
PUB RESOURCES	14.25	0.423	3,232		3,232		3,232
BUDGET SVCS	10.15	0.301	2,302		2,302		2,302
PUB WKS ADMIN	8.20	0.243	1,860		1,860		1,860
CLK INT AUDIT	9.00	0.267	2,041		2,041		2,041
CLERK TECH SVS	45.00	1.336	10,207		10,207		10,207
CLERK HUM RES	5.00	0.148	1,134		1,134		1,134
CLERK FINANCE	44.00	1.306	9,980		9,980		9,980
CTY ATTORNEY	31.00	0.920	7,032		7,032	244	7,276
PURCHASING	9.00	0.267	2,041		2,041	71	2,112
HUMAN RESOURCE	14.75	0.438	3,346		3,346	116	3,462
MAINT/REP SVCS	131.00	3.890	29,714		29,714	1,030	30,744
CONTRACTS ADM	6.00	0.178	1,361		1,361	47	1,408
CLERK MINUTES	6.00	0.178	1,361		1,361	47	1,408
COUNTY MANAGER	8.55	0.254	1,939		1,939	67	2,006
COMMISSIONERS	10.00	0.297	2,268		2,268	79	2,347
CLERK ADMIN	5.00	0.148	1,134		1,134	39	1,173
CDBG	7.00	0.208	1,588		1,588	55	1,643
EQUAL EMP OPP	5.00	0.148	1,134		1,134	39	1,173
VETERAN'S SVCS	4.00	0.119	907		907	31	938
CLK MICROG	4.00	0.119	907		907	31	938
CLK CIVIL CRT	59.00	1.752	13,383		13,383	464	13,847
CLK PROBATE	8.00	0.238	1,815		1,815	63	1,878
CLK RECORDING	40.00	1.188	9,073		9,073	314	9,387
CLK DEL TAX	8.00	0.238	1,815		1,815	63	1,878
CLK CASE & QUE	26.00	0.772	5,897		5,897	204	6,101
CLK JURY	2.00	0.059	454		454	16	470
CLK JUVENILE	11.00	0.327	2,495		2,495	86	2,581
CLK CT SUPPORT	29.00	0.861	6,578		6,578	228	6,806
CLK REC & PROC	17.00	0.505	3,856		3,856	134	3,990
CLK SUP DEPOSI	6.00	0.178	1,361		1,361	47	1,408
CLK APPEALS	2.00	0.059	454		454	16	470
CLK COURT OPNS	13.00	0.386	2,949		2,949	102	3,051
CRIM ADM SVCS	8.00	0.238	1,815		1,815	63	1,878
CTS CUST SVC	27.00	0.802	6,124		6,124	212	6,336
HUMAN SERVICES	45.00	1.336	10,207		10,207	354	10,561
INT SVS FISCAL	14.00	0.416	3,176		3,176	110	3,286
COUNTY LANDS	12.00	0.356	2,722		2,722	94	2,816
EMER MGMT OPS	6.75	0.200	1,531		1,531	53	1,584
EMER RESPONSE	321.90	9.558	73,014		73,014	2,531	75,545
EMER DISPATCH	35.10	1.042	7,961		7,961	276	8,237
PS LOGISTICS	10.20	0.303	2,314		2,314	80	2,394
PS INFO RESOUR	4.20	0.125	953		953	33	986
PKS/REC GEN'L	112.71	3.347	25,565		25,565	886	26,451
ECONOMIC DEVT	15.00	0.445	3,402		3,402	118	3,520
ANIMAL CONTROL	46.00	1.366	10,434		10,434	362	10,796
SMART GROWTH	1.60	0.048	363		363	13	376

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NAT RES MGMT	40.70	1.208	9,232		9,232	320	9,552
CONST & DESIGN	10.15	0.301	2,302		2,302	80	2,382
FUND 102 MSTU	2.75	0.082	624		624	22	646
HICKEY CREEK	1.00	0.030	227		227	8	235
FUND 139 OTHER	2.00	0.059	454		454	16	470
CANAL MAINT	24.00	0.713	5,444		5,444	189	5,633
SUR WTR MGMT	13.30	0.395	3,017		3,017	105	3,122
LIBRARIES	258.00	7.660	58,520		58,520	2,028	60,548
E911 IMPLEMENT	6.25	0.186	1,418		1,418	49	1,467
HEARING EXAMIN	6.00	0.178	1,361		1,361	47	1,408
PKS & REC 155	132.29	3.928	30,006		30,006	1,040	31,046
COMM DEVT ADM	16.65	0.494	3,777		3,777	131	3,908
PLANNING 155	14.00	0.416	3,176		3,176	110	3,286
DEVT REVIEW	14.70	0.436	3,334		3,334	116	3,450
REZONE & DRI'S	14.30	0.425	3,244		3,244	112	3,356
ENV SCIENCES	15.00	0.445	3,402		3,402	118	3,520
PERMIT ISSUANC	21.20	0.629	4,809		4,809	167	4,976
BUILDING INSP	39.10	1.161	8,869		8,869	307	9,176
CODE ENFORCE	34.35	1.020	7,791		7,791	270	8,061
PLANS REVIEW	12.15	0.361	2,756		2,756	96	2,852
ADM FEE COLLEC	1.00	0.030	227		227	8	235
ZONING REVIEW	4.20	0.125	953		953	33	986
VCB	24.00	0.713	5,444		5,444	189	5,633
SPORTS AUTHOR	3.00	0.089	680		680	24	704
TRANS ADMIN	10.00	0.297	2,268		2,268	79	2,347
LANDSCAPE	19.00	0.564	4,310		4,310	149	4,459
ROADWAY/PIPE	111.00	3.296	25,177		25,177	873	26,050
BRIDGE OPS	18.00	0.534	4,083		4,083	142	4,225
TRAF OPS/SIGNA	26.00	0.772	5,897		5,897	204	6,101
TRAF SIGN/MARK	32.00	0.950	7,258		7,258	252	7,510
TRAFFIC ENGIN	16.00	0.475	3,629		3,629	126	3,755
ENGINEER/PLAN	7.00	0.208	1,588		1,588	55	1,643
ENG/CONSTR	16.00	0.475	3,629		3,629	126	3,755
ENG/DESIGN	7.00	0.208	1,588		1,588	55	1,643
GIS	4.00	0.119	907		907	31	938
HAZ MAT FD 182	3.75	0.111	851		851	29	880
CONSER PKS/REC	9.00	0.267	2,041		2,041	71	2,112
CONSER CTY LAN	1.00	0.030	227		227	8	235
SOLID WASTE	71.00	2.108	16,104		16,104	558	16,662
AIRPORT & PORT	361.00	10.719	81,883		81,883	2,838	84,721
TOLL FACILITY	101.00	2.999	22,909		22,909	794	23,703
TRANSIT	257.00	7.631	58,293		58,293	2,020	60,313
UTILITIES	281.00	8.343	63,737		63,737	2,209	65,946
ITG	1.00	0.030	227		227	8	235
GOVT COMMUNICA	3.85	0.114	873		873	30	903
DENTAL	0.55	0.016	125		125	4	129

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GROUP MEDICAL	6.65	0.197	1,508		1,508	52	1,560
GEN LIABILITY	5.75	0.171	1,304		1,304	45	1,349
FLEET MGMT	32.00	0.950	7,257		7,257	250	7,507
Total:	3,368.00	100.000	763,939		763,939	25,411	789,350
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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
PUB RESOURCES	9,687	2,124	2,452	1,879	3,232
NON-DEPART'L	11,443	4,311	6,152	980	
BUDGET SVCS	2,302				2,302
PUB WKS ADMIN	4,783	1,089	861	973	1,860
CLK INT AUDIT	4,909	1,179	1,438	251	2,041
CLERK TECH SVS	19,925	3,476	4,451	1,791	10,207
CLERK HUM RES	2,754	946	659	15	1,134
CLERK FINANCE	15,634	3,501	2,131	22	9,980
CTY ATTORNEY	16,770	3,122	2,830	3,542	7,276
PURCHASING	4,353	1,069	853	319	2,112
HUMAN RESOURCE	11,651	4,191	3,062	936	3,462
MAINT/REP SVCS	145,826	34,884	67,837	12,361	30,744
CONTRACTS ADM	4,429	1,125	890	1,006	1,408
CLERK MINUTES	2,856	735	462	251	1,408
COUNTY MANAGER	11,301	4,736	2,830	1,729	2,006
COMMISSIONERS	9,403	3,895	2,262	899	2,347
CLERK ADMIN	7,571	3,554	2,433	411	1,173
CDBG	8,156	3,253	1,196	2,064	1,643
EQUAL EMP OPP	1,173				1,173
VETERAN'S SVCS	938				938
TAX COLLECTOR	4,064	1,878	1,806	380	
CLK MICROG	2,637	924	775		938
CLK CIVIL CRT	38,679	18,882	5,851	99	13,847
CLK PROBATE	6,819	4,668	273		1,878
CLK RECORDING	137,211	107,650	18,682	1,492	9,387
CLK DEL TAX	4,511	1,697	929	7	1,878
CLK CASE & QUE	6,101				6,101
CLK JURY	90,142	24,583	65,089		470
CLK JUVENILE	5,222	2,161	480		2,581
CLK CT SUPPORT	6,806				6,806
CLK REC & PROC	3,990				3,990
CLK CAPE CORAL	450	450			
CLK SUP DEPOSI	6,443	3,088	302	1,645	1,408
CLK APPEALS	470				470
CLK COURT OPNS	4,290	937	302		3,051
CRIM ADM SVCS	25,925	24,047			1,878
CTS CUST SVC	6,336				6,336
CLERK OTHER	769,237	719,649	38,454	11,134	
FUNDS 2 - 674	1,071,434	673,984	369,371	28,079	
PROP APPRAISER	1,396	795	373	228	
ELECTIONS	2,425	1,032	1,096	297	
SHERIFF	24,442	6,957	13,981	3,504	
CT SVCS-GEN FD	7,907	1,996	314	5,597	
GUAR AD LITEM	1,069	271	562	236	
PUB DEFENDER	2,546	1,556	716	274	
STATE ATTORNEY	5,091	1,902	2,617	572	
MED EXAMINER	11,954	3,075	4,050	4,829	
HUMAN SERVICES	75,885	23,652	36,547	5,125	10,561

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
STATE HEALTH	1,284	411	805	68	
INT SVS FISCAL	6,307	1,125	890	1,006	3,286
COUNTY LANDS	5,897	1,346	1,202	533	2,816
EMER MGMT OPS	10,914	5,681	1,903	1,746	1,584
EMER RESPONSE	84,875	5,681	1,903	1,746	75,545
EMER DISPATCH	17,567	5,681	1,903	1,746	8,237
PS LOGISTICS	11,724	5,681	1,903	1,746	2,394
PS INFO RESOUR	10,316	5,681	1,903	1,746	986
PKS/REC GEN'L	125,899	26,027	33,895	39,526	26,451
ECONOMIC DEVT	8,792	1,986	2,943	343	3,520
ANIMAL CONTROL	58,092	12,943	8,017	26,336	10,796
SMART GROWTH	1,911	916	444	175	376
NAT RES MGMT	31,682	7,656	8,533	5,941	9,552
CONST & DESIGN	4,474	1,032	710	350	2,382
FUND 102 MSTU	68,873	55,564	7,674	4,989	646
FD 104 MSBU OP	3,283	1,846	142	1,295	
FUND 104 MSBU	24,254	19,321	2,268	2,665	
ADM OFF OF CTS	52,960	35,286	14,011	3,663	
HICKEY CREEK	2,330	1,851	237	7	235
FUND 138	27,642	18,915	6,123	2,604	
FUND 139 OTHER	14,436	8,731	5,235		470
CANAL MAINT	16,502	5,899	3,896	1,074	5,633
SUR WTR MGMT	5,372	811	533	906	3,122
LIBRARIES	310,792	76,883	108,642	64,719	60,548
E911 IMPLEMENT	10,906	6,765	1,912	762	1,467
HEARING EXAMIN	4,228	1,287	1,244	289	1,408
PKS & REC 155	150,377	30,599	49,237	39,495	31,046
COMM DEVT ADM	18,125	4,729	1,415	8,073	3,908
PLANNING 155	7,057	1,659	1,693	419	3,286
DEVT REVIEW	25,674	6,122	2,493	13,609	3,450
REZONE & DRI'S	11,156	2,956	1,356	3,488	3,356
ENV SCIENCES	16,264	4,097	1,001	7,646	3,520
PERMIT ISSUANC	37,015	8,833	3,588	19,618	4,976
BUILDING INSP	68,286	16,288	6,632	36,190	9,176
CODE ENFORCE	60,000	14,310	5,833	31,796	8,061
PLANS REVIEW	21,229	5,062	2,066	11,249	2,852
ADM FEE COLLEC	1,761	418	172	936	235
ZONING REVIEW	7,337	1,749	710	3,892	986
VCB	45,473	17,272	17,717	4,851	5,633
SPORTS AUTHOR	6,710	2,104	3,529	373	704
TRANS ADMIN	8,695	6,311	30	7	2,347
LANDSCAPE	12,414	2,470	4,731	754	4,459
ROADWAY/PIPE	72,558	14,440	27,666	4,402	26,050
BRIDGE OPS	11,772	2,343	4,488	716	4,225
TRAF OPS/SIGNA	22,390	5,066	10,126	1,097	6,101
TRAF SIGN/MARK	27,603	6,235	12,488	1,370	7,510
TRAFFIC ENGIN	13,793	3,118	6,235	685	3,755
ENGINEER/PLAN	3,951	1,126	847	335	1,643

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
ENG/CONSTR	9,021	2,576	1,936	754	3,755
ENG/DESIGN	3,951	1,126	847	335	1,643
GIS	2,290	743	426	183	938
HAZ MAT FD 182	6,894	4,217	1,279	518	880
FIRE IMPACT FE	13,838	11,385	640	1,813	
SCHOOL IMP FEE	7,790	5,387	575	1,828	
COM PRK IMP FE	15,036	13,098	415	1,523	
REG PRK IMP FE	5,196	2,044	1,865	1,287	
ROADS IMP FEE	15,968	9,379	4,944	1,645	
EMS IMPACT FEE	4,941	2,952	314	1,675	
FUNDS 201-299	15,686	14,001	207	1,478	
CONSER PKS/REC	2,112				2,112
CONSER CTY LAN	235				235
FUNDS 301-399	42,509	33,914	2,457	6,138	
SOLID WASTE	177,498	57,616	38,951	64,269	16,662
AIRPORT & PORT	332,927	92,918	96,562	58,726	84,721
TOLL FACILITY	129,304	48,082	13,507	44,012	23,703
TRANSIT	185,293	40,364	31,153	53,463	60,313
UTILITIES	461,110	150,434	159,128	85,602	65,946
ITG	19,221	11,286	6,923	777	235
GOVT COMMUNICA	9,978	5,293	1,664	2,118	903
DENTAL	5,910	5,538	243		129
GROUP MEDICAL	25,063	9,317	356	13,830	1,560
GEN LIABILITY	11,424	6,452	1,735	1,888	1,349
FLEET MGMT	97,094	32,004	53,767	3,816	7,507
FLEET REPLACE	6,658	5,514	1,083	61	
FMB - IMP FEE	697	673	24		
BONITA IMP FEE	2,384	2,020	296	68	
BON ROAD IMP F	300	164	106	30	
LAW ENF TRUST	4,347	3,950	54	343	
FD 190 ANIM TR	14,715	4,214	349	10,152	
FD 632 MOSQ CO	2,161	2,106	48	7	
FUND 661 BONDS	526	138	273	115	
FD 951 LT DEBT	879	879			
FIXED ASSETS	22,602	22,602			
ALL OTHERS	95,135	33,805	10,816	50,514	

Reimbursement:

Total:	5,940,991	2,811,528	1,481,236	858,877	789,350
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FISCAL 2009
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 \$247,492 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:	3,314,771			3,314,771
Deductions:				
ADVERTISING	-45			
MOSAIC FERTILIZER CO	-51,974			
Total Deductions:	-52,019			-52,019
Allocated Additions:				
BLDG USE ALLO	18,796		18,796	
EQUIP USE ALLO	16,555		16,555	
PUB RESOURCES	7,448	534	7,982	
NON-DEPART'L	586		586	
BUDGET SVCS	13,079	527	13,606	
CLK INT AUDIT	4,604	595	5,199	
CLERK FINANCE	16,218	552	16,770	
PURCHASING		7,816	7,816	
HUMAN RESOURCE		11,588	11,588	
MAINT/REP SVCS		102,669	102,669	
CONTRACTS ADM		1,646	1,646	
Total Allocated Additions:	77,286	125,927	203,213	203,213
Total to be Allocated:	3,340,038	125,927		3,465,965
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CTY ATTORNEY

Schedule of Costs to be

Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	2,528,884		2,528,884
FRINGE BENEFITS	604,393		604,393
DATA PROCESS/NETWORK	148,016		148,016
LEGAL SERVICES	40,287		40,287
TRAVEL	7,817		7,817
TELEPHONE	26,553		26,553
FREIGHT & POSTAGE	2,742		2,742
EQUIPMENT RENTAL	13,055		13,055
SELF INSURANCE	21,215		21,215
PRINTING & BINDING	25,312		25,312
SUPPLIES	11,329		11,329
REFERENCE MATERIALS	47,958		47,958
MEMBERSHIPS	4,685		4,685
REVENUES	-63,991		-63,991
SALARY & BENEFITS	-183,501		-183,501
MINOR EQUIPMENT/FURN	10,828		10,828
INTERNAL REPAIRS	4,306		4,306
COURT REPORTER FEES	3,290		3,290
SERVICE PROCESS FEES	320		320
OTHER CHARGES	739		739
WITNESS FEES	2,651		2,651
TRAINING & SEMINARS	4,825		4,825
CONTRACTED SERVICES	500		500
OTHER FEES	539		539
ADVERTISING	45	45	
MOSAIC FERTILIZER CO	51,974	51,974	
Departmental			
Expenditures:	3,314,771	52,019	3,262,752
Deductions:	-52,019	-52,019	
Functional Cost:	3,262,752		3,262,752
Additions 1st			
Others:	77,286	77,286	77,286
Reallocate Admin:		-77,286	
1st Allocation:	3,340,038		3,340,038
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Additions 2nd			
Others:	125,927	125,927	125,927
Reallocate Admin:		-125,927	
2nd Allocation:	125,927		125,927
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Total Allocated:	3,465,965		3,465,965
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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	118.25	0.525	17,524		17,524		17,524
BUDGET SVCS	84.75	0.376	12,559		12,559		12,559
PURCHASING	134.25	0.596	19,895		19,895	757	20,652
HUMAN RESOURCE	494.00	2.192	73,207		73,207	2,785	75,992
MAINT/REP SVCS	852.50	3.782	126,334		126,334	4,806	131,140
CONTRACTS ADM	194.00	0.861	28,749		28,749	1,094	29,843
COUNTY MANAGER	321.75	1.428	47,681		47,681	1,814	49,495
COMMISSIONERS	4,045.25	17.948	599,475		599,475	22,807	622,282
CLERK ADMIN	182.25	0.809	27,008		27,008	1,028	28,036
EQUAL EMP OPP	101.25	0.449	15,004		15,004	571	15,575
VETERAN'S SVCS	0.50	0.002	74		74	3	77
TAX COLLECTOR	26.25	0.116	3,890		3,890	148	4,038
PROP APPRAISER	106.25	0.471	15,745	-22,300	-6,555	599	-5,956
ELECTIONS	14.00	0.062	2,075		2,075	79	2,154
SHERIFF	48.25	0.214	7,150		7,150	272	7,422
CT SVCS-GEN FD	28.50	0.126	4,223		4,223	161	4,384
PUB DEFENDER	1.75	0.008	259		259	10	269
STATE ATTORNEY	114.00	0.506	16,894		16,894	643	17,537
MED EXAMINER	11.75	0.052	1,741		1,741	66	1,807
HUMAN SERVICES	114.50	0.508	16,968		16,968	646	17,614
STATE HEALTH	17.75	0.079	2,630		2,630	100	2,730
COUNTY LANDS	781.00	3.465	115,738		115,738	4,403	120,141
EMER MGMT OPS	87.00	0.386	12,893		12,893	490	13,383
EMER RESPONSE	191.75	0.851	28,416		28,416	1,081	29,497
EMER DISPATCH	6.25	0.028	926		926	35	961
PKS/REC GEN'L	417.38	1.852	61,852		61,852	2,353	64,205
ECONOMIC DEVT	102.75	0.456	15,227		15,227	579	15,806
ANIMAL CONTROL	261.00	1.158	38,678		38,678	1,472	40,150
SMART GROWTH	28.25	0.125	4,186		4,186	159	4,345
NAT RES MGMT	438.90	1.947	65,042		65,042	2,475	67,517
CONST & DESIGN	292.00	1.296	43,272		43,272	1,646	44,918
FUND 104 MSBU	88.75	0.394	13,152		13,152	500	13,652
COMM RED AGEN	24.00	0.106	3,557		3,557	135	3,692
FUND 138	29.75	0.132	4,409		4,409	168	4,577
CANAL MAINT	0.50	0.002	74		74	3	77
SUR WTR MGMT	26.00	0.115	3,853		3,853	147	4,000
LIBRARIES	83.50	0.370	12,374		12,374	471	12,845
E911 IMPLEMENT	0.75	0.003	111		111	4	115
HEARING EXAMIN	448.25	1.989	66,427		66,427	2,527	68,954
PKS & REC 155	417.37	1.852	61,851		61,851	2,353	64,204
COMM DEVT ADM	1,447.25	6.421	214,471		214,471	8,160	222,631
PLANNING 155	579.75	2.572	85,914		85,914	3,269	89,183
DEVT REVIEW	550.00	2.440	81,506		81,506	3,101	84,607
REZONE & DRI'S	634.75	2.816	94,065		94,065	3,579	97,644
ENV SCIENCES	78.50	0.348	11,633		11,633	443	12,076
PERMIT ISSUANC	2.25	0.010	333		333	13	346

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUILDING INSP	89.50	0.397	13,263		13,263	505	13,768
CODE ENFORCE	894.65	3.969	132,580		132,580	5,044	137,624
PLANS REVIEW	61.50	0.273	9,114		9,114	347	9,461
ZONING REVIEW	1,445.50	6.413	214,212		214,212	8,150	222,362
VCB	137.25	0.609	20,339		20,339	774	21,113
SPORTS AUTHOR	45.75	0.203	6,780		6,780	258	7,038
TRANS ADMIN	623.75	2.767	92,435		92,435	3,517	95,952
LANDSCAPE	11.25	0.050	1,667		1,667	63	1,730
ROADWAY/PIPE	1.25	0.006	185		185	7	192
BRIDGE OPS	1.00	0.004	148		148	6	154
TRAF OPS/SIGNA	9.25	0.041	1,371		1,371	52	1,423
TRAF SIGN/MARK	4.00	0.018	593		593	23	616
TRAFFIC ENGIN	32.75	0.145	4,853		4,853	185	5,038
ENGINEER/PLAN	133.25	0.591	19,747		19,747	751	20,498
ENG/CONSTR	143.00	0.634	21,191		21,191	806	21,997
ENG/DESIGN	16.25	0.072	2,408		2,408	92	2,500
FIRE IMPACT FE	9.50	0.042	1,408		1,408	54	1,462
SCHOOL IMP FEE	14.25	0.063	2,112		2,112	80	2,192
COM PRK IMP FE	19.25	0.085	2,853		2,853	109	2,962
REG PRK IMP FE	1.25	0.006	185		185	7	192
ROADS IMP FEE	25.50	0.113	3,779		3,779	144	3,923
EMS IMPACT FEE	3.75	0.017	556		556	21	577
SOLID WASTE	237.25	1.053	35,159		35,159	1,338	36,497
TOLL FACILITY	44.25	0.196	6,558		6,558	249	6,807
TRANSIT	11.50	0.051	1,704		1,704	65	1,769
UTILITIES	875.00	3.882	129,668		129,668	4,933	134,601
ITG	28.00	0.124	4,149		4,149	158	4,307
DENTAL	53.00	0.235	7,854		7,854	299	8,153
GROUP MEDICAL	642.00	2.848	95,139		95,139	3,620	98,759
GEN LIABILITY	555.75	2.466	82,358		82,358	3,133	85,491
FLEET MGMT	8.00	0.035	1,186		1,186	45	1,231
CONTRACTS CHG	1,583.75	7.027	234,699		234,699	8,929	243,628
ALL OTHERS	747.25	3.315	110,740		110,740	4,208	114,948
Sub-total:	22,538.55	100.000	3,340,038	-22,300	3,317,738	125,927	3,443,665

Reimbursement:				22,300	22,300		22,300
Total:	22,538.55	100.000	3,340,038		3,340,038	125,927	3,465,965
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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	17,524	17,524
BUDGET SVCS	12,559	12,559
PURCHASING	20,652	20,652
HUMAN RESOURCE	75,992	75,992
MAINT/REP SVCS	131,140	131,140
CONTRACTS ADM	29,843	29,843
COUNTY MANAGER	49,495	49,495
COMMISSIONERS	622,282	622,282
CLERK ADMIN	28,036	28,036
EQUAL EMP OPP	15,575	15,575
VETERAN'S SVCS	77	77
TAX COLLECTOR	4,038	4,038
PROP APPRAISER	-5,956	-5,956
ELECTIONS	2,154	2,154
SHERIFF	7,422	7,422
CT SVCS-GEN FD	4,384	4,384
PUB DEFENDER	269	269
STATE ATTORNEY	17,537	17,537
MED EXAMINER	1,807	1,807
HUMAN SERVICES	17,614	17,614
STATE HEALTH	2,730	2,730
COUNTY LANDS	120,141	120,141
EMER MGMT OPS	13,383	13,383
EMER RESPONSE	29,497	29,497
EMER DISPATCH	961	961
PKS/REC GEN'L	64,205	64,205
ECONOMIC DEVT	15,806	15,806
ANIMAL CONTROL	40,150	40,150
SMART GROWTH	4,345	4,345
NAT RES MGMT	67,517	67,517
CONST & DESIGN	44,918	44,918
FUND 104 MSBU	13,652	13,652
COMM RED AGEN	3,692	3,692
FUND 138	4,577	4,577
CANAL MAINT	77	77
SUR WTR MGMT	4,000	4,000
LIBRARIES	12,845	12,845
E911 IMPLEMENT	115	115
HEARING EXAMIN	68,954	68,954
PKS & REC 155	64,204	64,204
COMM DEVT ADM	222,631	222,631
PLANNING 155	89,183	89,183
DEVT REVIEW	84,607	84,607
REZONE & DRI'S	97,644	97,644
ENV SCIENCES	12,076	12,076
PERMIT ISSUANC	346	346
BUILDING INSP	13,768	13,768
CODE ENFORCE	137,624	137,624

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
PLANS REVIEW	9,461	9,461
ZONING REVIEW	222,362	222,362
VCB	21,113	21,113
SPORTS AUTHOR	7,038	7,038
TRANS ADMIN	95,952	95,952
LANDSCAPE	1,730	1,730
ROADWAY/PIPE	192	192
BRIDGE OPS	154	154
TRAF OPS/SIGNA	1,423	1,423
TRAF SIGN/MARK	616	616
TRAFFIC ENGIN	5,038	5,038
ENGINEER/PLAN	20,498	20,498
ENG/CONSTR	21,997	21,997
ENG/DESIGN	2,500	2,500
FIRE IMPACT FE	1,462	1,462
SCHOOL IMP FEE	2,192	2,192
COM PRK IMP FE	2,962	2,962
REG PRK IMP FE	192	192
ROADS IMP FEE	3,923	3,923
EMS IMPACT FEE	577	577
SOLID WASTE	36,497	36,497
TOLL FACILITY	6,807	6,807
TRANSIT	1,769	1,769
UTILITIES	134,601	134,601
ITG	4,307	4,307
DENTAL	8,153	8,153
GROUP MEDICAL	98,759	98,759
GEN LIABILITY	85,491	85,491
FLEET MGMT	1,231	1,231
CONTRACTS CHG	243,628	243,628
ALL OTHERS	114,948	114,948
Reimbursement:	22,300	22,300
Total:	3,465,965	3,465,965
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FISCAL 2009
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. A twenty five percent credit has been adjusted for departments entering the initial data entry of this service. 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:	642,711			642,711
Deductions:				
ADVERTISING	-365			
Total Deductions:	-365			-365
Allocated Additions:				
EQUIP USE ALLO	845		845	
PUB RESOURCES	422	33	455	
NON-DEPART'L	201		201	
CLK INT AUDIT	28,982	3,744	32,726	
CLERK FINANCE	4,209	144	4,353	
CTY ATTORNEY	19,895	757	20,652	
PURCHASING		3,296	3,296	
HUMAN RESOURCE		3,822	3,822	
Total Allocated Additions:	54,554	11,796	66,350	66,350
Total to be Allocated:	696,900	11,796		708,696
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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	430,113		68,818	172,045	189,250
FRINGE BENEFITS	161,305		25,809	64,522	70,974
DATA PROCESS/NETWORK	53,450		8,552	21,380	23,518
CONTRACTED SERVICES	11,936		1,910	4,774	5,252
TRAVEL	267		43	107	117
TELEPHONE	8,285		1,326	3,314	3,645
POSTAGE AND FREIGHT	687		110	275	302
RENTALS	6,281		1,005	2,512	2,764
SELF INSURANCE	2,901		465	1,160	1,276
PRINTING	61		10	24	27
SUPPLIES	3,903		625	1,561	1,717
MINOR EQUIPMENT	1,859		297	744	818
REFERENCE MATERIALS	127		20	51	56
MEMBERSHIPS	666		107	266	293
OTHER CHARGES	1,348		216	539	593
EQUIPMENT MAINT	376		61	150	165
ADVERTISING	365	365			
TRAINING & SEMINARS	600		96	240	264
PROMOTIONAL FEES	374		59	150	165
PO CREDIT ADJUSTMENT	-71,372			-71,372	
BUILDING CHARGE	29,179		4,668	11,672	12,839
 Departmental					
Expenditures:	642,711	365	114,197	214,114	314,035
Deductions:	-365	-365			
Functional Cost:	642,346		114,197	214,114	314,035
 Additions 1st					
Others:	54,554	54,554	9,699	18,185	26,670
Reallocate Admin:		-54,554			
1st Allocation:	696,900		123,896	232,299	340,705
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 Additions 2nd					
Others:	11,796	11,796	2,099	3,933	5,764
Reallocate Admin:		-11,796			
2nd Allocation:	11,796		2,099	3,933	5,764
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 Total Allocated:	 708,696		 125,995	 236,232	 346,469
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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	784		784		784
BUDGET SVCS	6.00	1.266	1,568		1,568		1,568
PUB WKS ADMIN	2.00	0.422	523		523		523
CTY ATTORNEY	15.00	3.165	3,921		3,921		3,921
PURCHASING	6.00	1.266	1,568		1,568		1,568
HUMAN RESOURCE	7.00	1.477	1,830		1,830	33	1,863
MAINT/REP SVCS	25.00	5.274	6,535		6,535	119	6,654
CONTRACTS ADM	1.00	0.211	261		261	5	266
COUNTY MANAGER	14.00	2.954	3,659		3,659	66	3,725
COMMISSIONERS	5.00	1.055	1,307		1,307	24	1,331
VETERAN'S SVCS	3.00	0.633	784		784	14	798
CT SVCS-GEN FD	3.00	0.633	784		784	14	798
HUMAN SERVICES	4.00	0.844	1,046		1,046	19	1,065
INT SVS FISCAL	12.00	2.532	3,137		3,137	57	3,194
COUNTY LANDS	13.00	2.743	3,398		3,398	62	3,460
EMER MGMT OPS	1.00	0.211	261		261	5	266
EMER RESPONSE	27.00	5.696	7,057		7,057	128	7,185
EMER DISPATCH	1.00	0.211	261		261	5	266
PS LOGISTICS	1.00	0.211	261		261	5	266
PS INFO RESOUR	1.00	0.211	261		261	5	266
PKS/REC GEN'L	61.50	12.975	16,075		16,075	292	16,367
ECONOMIC DEVT	5.00	1.055	1,307		1,307	24	1,331
ANIMAL CONTROL	6.00	1.266	1,568		1,568	28	1,596
NAT RES MGMT	9.00	1.899	2,352		2,352	43	2,395
CONST & DESIGN	9.00	1.899	2,352		2,352	43	2,395
CANAL MAINT	1.00	0.211	261		261	5	266
SUR WTR MGMT	1.00	0.211	261		261	5	266
LIBRARIES	36.00	7.595	9,410		9,410	171	9,581
E911 IMPLEMENT	1.00	0.211	261		261	5	266
HEARING EXAMIN	2.00	0.422	523		523	9	532
PKS & REC 155	61.50	12.975	16,075		16,075	292	16,367
COMM DEVT ADM	4.00	0.844	1,046		1,046	19	1,065
VCB	17.00	3.587	4,444		4,444	81	4,525
SPORTS AUTHOR	3.00	0.633	784		784	14	798
TRANS ADMIN	2.00	0.422	523		523	9	532
LANDSCAPE	2.00	0.422	523		523	9	532
ROADWAY/PIPE	8.00	1.688	2,091		2,091	38	2,129
BRIDGE OPS	2.00	0.422	523		523	9	532
TRAF OPS/SIGNA	3.00	0.633	784		784	14	798
TRAF SIGN/MARK	4.00	0.844	1,046		1,046	19	1,065
TRAFFIC ENGIN	3.00	0.633	784		784	14	798
ENGINEER/PLAN	1.00	0.211	261		261	5	266
ENG/CONSTR	1.00	0.211	261		261	5	266
ENG/DESIGN	1.00	0.211	261		261	5	266
HAZ MAT FD 182	1.00	0.211	261		261	5	266
SOLID WASTE	7.00	1.477	1,830		1,830	33	1,863

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	3,137		3,137	57	3,194
TRANSIT	24.00	5.063	6,273		6,273	114	6,387
UTILITIES	32.00	6.751	8,364		8,364	152	8,516
GROUP MEDICAL	1.00	0.211	261		261	5	266
GEN LIABILITY	1.00	0.211	261		261	5	266
FLEET MGMT	2.00	0.422	527		527	9	536
Total:	474.00	100.000	123,896		123,896	2,099	125,995
	*****	*****	*****	*****	*****	*****	*****

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	44.00	0.503	1,169		1,169		1,169
NON-DEPART'L	5.00	0.057	133		133		133
BUDGET SVCS	9.00	0.103	239		239		239
PUB WKS ADMIN	6.00	0.069	159		159		159
CTY ATTORNEY	24.00	0.274	638		638		638
PURCHASING	16.00	0.183	425		425		425
HUMAN RESOURCE	43.00	0.492	1,142		1,142	20	1,162
MAINT/REP SVCS	771.00	8.816	20,481		20,481	351	20,832
CONTRACTS ADM	6.00	0.069	159		159	3	162
COUNTY MANAGER	14.00	0.160	372		372	6	378
COMMISSIONERS	23.00	0.263	611		611	10	621
CDBG	49.00	0.560	1,302		1,302	22	1,324
VETERAN'S SVCS	5.00	0.057	133		133	2	135
TAX COLLECTOR	3.00	0.034	80		80	1	81
ELECTIONS	7.00	0.080	186		186	3	189
SHERIFF	126.00	1.441	3,347		3,347	57	3,404
CT SVCS-GEN FD	240.00	2.744	6,375		6,375	109	6,484
GUAR AD LITEM	16.00	0.183	425		425	7	432
PUB DEFENDER	8.00	0.091	213		213	4	217
STATE ATTORNEY	26.00	0.297	691		691	12	703
MED EXAMINER	51.00	0.583	1,355		1,355	23	1,378
HUMAN SERVICES	112.00	1.281	2,975		2,975	51	3,026
STATE HEALTH	2.00	0.023	53		53	1	54
INT SVS FISCAL	8.00	0.091	213		213	4	217
COUNTY LANDS	13.00	0.149	345		345	6	351
EMER MGMT OPS	24.00	0.274	638		638	11	649
EMER RESPONSE	133.00	1.521	3,533		3,533	61	3,594
EMER DISPATCH	6.00	0.069	159		159	3	162
PS LOGISTICS	167.00	1.910	4,436		4,436	76	4,512
PS INFO RESOUR	32.00	0.366	850		850	15	865
PKS/REC GEN'L	630.00	7.204	16,735		16,735	287	17,022
ECONOMIC DEVT	16.00	0.183	425		425	7	432
ANIMAL CONTROL	101.00	1.155	2,683		2,683	46	2,729
SMART GROWTH	3.00	0.034	80		80	1	81
NAT RES MGMT	99.00	1.132	2,630		2,630	45	2,675
CONST & DESIGN	2.00	0.023	53		53	1	54
FUND 102 MSTU	24.50	0.280	651		651	11	662
FD 104 MSBU OP	24.50	0.280	651		651	11	662
CANAL MAINT	37.00	0.423	983		983	17	1,000
LIBRARIES	386.00	4.414	10,254		10,254	176	10,430
E911 IMPLEMENT	35.00	0.400	930		930	16	946
HEARING EXAMIN	6.00	0.069	159		159	3	162
PKS & REC 155	630.00	7.204	16,735		16,735	287	17,022
COMM DEVT ADM	12.00	0.137	319		319	5	324
PLANNING 155	23.00	0.263	611		611	10	621
DEVT REVIEW	27.00	0.309	717		717	12	729

PURCHASING

Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
REZONE & DRI'S	29.00	0.332	770		770	13	783
ENV SCIENCES	26.00	0.297	691		691	12	703
PERMIT ISSUANC	33.00	0.377	877		877	15	892
BUILDING INSP	49.00	0.560	1,302		1,302	22	1,324
CODE ENFORCE	63.00	0.720	1,674		1,674	29	1,703
PLANS REVIEW	9.00	0.103	239		239	4	243
ZONING REVIEW	8.00	0.091	213		213	4	217
VCB	147.00	1.681	3,905		3,905	67	3,972
SPORTS AUTHOR	10.00	0.114	266		266	5	271
LANDSCAPE	109.00	1.246	2,895		2,895	50	2,945
ROADWAY/PIPE	147.00	1.681	3,905		3,905	67	3,972
BRIDGE OPS	57.00	0.652	1,514		1,514	26	1,540
TRAF OPS/SIGNA	109.00	1.246	2,895		2,895	50	2,945
TRAF SIGN/MARK	112.00	1.281	2,975		2,975	51	3,026
TRAFFIC ENGIN	48.00	0.549	1,275		1,275	22	1,297
ENGINEER/PLAN	63.00	0.720	1,674		1,674	29	1,703
ENG/CONSTR	35.00	0.400	930		930	16	946
ENG/DESIGN	5.00	0.057	133		133	2	135
HAZ MAT FD 182	23.00	0.263	611		611	10	621
FUNDS 301-399	404.00	4.620	10,732		10,732	184	10,916
SOLID WASTE	415.00	4.746	11,024		11,024	189	11,213
TOLL FACILITY	165.00	1.887	4,383		4,383	75	4,458
TRANSIT	238.00	2.722	6,322		6,322	108	6,430
UTILITIES	2,043.00	23.362	54,270		54,270	930	55,200
ITG	33.00	0.377	877		877	15	892
GOVT COMMUNICA	20.00	0.229	531		531	9	540
GROUP MEDICAL	4.50	0.051	120		120	2	122
GEN LIABILITY	4.50	0.051	120		120	2	122
FLEET MGMT	291.00	3.328	7,723		7,723	132	7,855
Total:	8,745.00	100.000	232,299		232,299	3,933	236,232
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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	0.765	2,606		2,606		2,606
PUB WKS ADMIN	1.00	0.191	651		651		651
CTY ATTORNEY	5.00	0.956	3,257		3,257		3,257
PURCHASING	2.00	0.382	1,303		1,303		1,303
HUMAN RESOURCE	2.00	0.382	1,303		1,303	23	1,326
MAINT/REP SVCS	35.00	6.692	22,801		22,801	395	23,196
COUNTY MANAGER	1.00	0.191	651		651	11	662
COMMISSIONERS	6.00	1.147	3,909		3,909	68	3,977
EQUAL EMP OPP	1.00	0.191	651		651	11	662
MED EXAMINER	3.00	0.574	1,954		1,954	34	1,988
HUMAN SERVICES	9.00	1.721	5,863		5,863	102	5,965
COUNTY LANDS	3.00	0.574	1,954		1,954	34	1,988
EMER MGMT OPS	13.50	2.581	8,794		8,794	152	8,946
EMER RESPONSE	13.50	2.581	8,794		8,794	152	8,946
PS LOGISTICS	0.50	0.096	326		326	6	332
PKS/REC GEN'L	16.75	3.203	10,912		10,912	189	11,101
ECONOMIC DEVT	1.00	0.191	651		651	11	662
ANIMAL CONTROL	47.50	9.082	30,944		30,944	536	31,480
NAT RES MGMT	4.00	0.765	2,606		2,606	45	2,651
CONST & DESIGN	11.00	2.103	7,166		7,166	124	7,290
LIBRARIES	43.50	8.317	28,338		28,338	491	28,829
PKS & REC 155	16.75	3.203	10,912		10,912	189	11,101
COMM DEVT ADM	9.00	1.721	5,863		5,863	102	5,965
BUILDING INSP	3.00	0.574	1,954		1,954	34	1,988
CODE ENFORCE	4.50	0.860	2,931		2,931	51	2,982
VCB	4.00	0.765	2,606		2,606	45	2,651
TRANS ADMIN	40.00	7.648	26,058		26,058	451	26,509
TRAF OPS/SIGNA	5.00	0.956	3,257		3,257	56	3,313
TRAF SIGN/MARK	5.00	0.956	3,257		3,257	56	3,313
TRAFFIC ENGIN	5.00	0.956	3,257		3,257	56	3,313
SOLID WASTE	6.00	1.147	3,909		3,909	68	3,977
TOLL FACILITY	14.50	2.772	9,446		9,446	164	9,610
TRANSIT	21.00	4.015	13,680		13,680	237	13,917
UTILITIES	100.00	19.120	65,144		65,144	1,129	66,273
ITG	29.00	5.545	18,892		18,892	327	19,219
FLEET MGMT	37.00	7.075	24,105		24,105	415	24,520
Total:	523.00	100.000	340,705		340,705	5,764	346,469
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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	4,559	784	1,169	2,606
NON-DEPART'L	133		133	
BUDGET SVCS	1,807	1,568	239	
PUB WKS ADMIN	1,333	523	159	651
CTY ATTORNEY	7,816	3,921	638	3,257
PURCHASING	3,296	1,568	425	1,303
HUMAN RESOURCE	4,351	1,863	1,162	1,326
MAINT/REP SVCS	50,682	6,654	20,832	23,196
CONTRACTS ADM	428	266	162	
COUNTY MANAGER	4,765	3,725	378	662
COMMISSIONERS	5,929	1,331	621	3,977
CDBG	1,324		1,324	
EQUAL EMP OPP	662			662
VETERAN'S SVCS	933	798	135	
TAX COLLECTOR	81		81	
ELECTIONS	189		189	
SHERIFF	3,404		3,404	
CT SVCS-GEN FD	7,282	798	6,484	
GUAR AD LITEM	432		432	
PUB DEFENDER	217		217	
STATE ATTORNEY	703		703	
MED EXAMINER	3,366		1,378	1,988
HUMAN SERVICES	10,056	1,065	3,026	5,965
STATE HEALTH	54		54	
INT SVS FISCAL	3,411	3,194	217	
COUNTY LANDS	5,799	3,460	351	1,988
EMER MGMT OPS	9,861	266	649	8,946
EMER RESPONSE	19,725	7,185	3,594	8,946
EMER DISPATCH	428	266	162	
PS LOGISTICS	5,110	266	4,512	332
PS INFO RESOUR	1,131	266	865	
PKS/REC GEN'L	44,490	16,367	17,022	11,101
ECONOMIC DEVT	2,425	1,331	432	662
ANIMAL CONTROL	35,805	1,596	2,729	31,480
SMART GROWTH	81		81	
NAT RES MGMT	7,721	2,395	2,675	2,651
CONST & DESIGN	9,739	2,395	54	7,290
FUND 102 MSTU	662		662	
FD 104 MSBU OP	662		662	
CANAL MAINT	1,266	266	1,000	
SUR WTR MGMT	266	266		
LIBRARIES	48,840	9,581	10,430	28,829
911 IMPLEMENT	1,212	266	946	
HEARING EXAMIN	694	532	162	
PKS & REC 155	44,490	16,367	17,022	11,101
COMM DEVT ADM	7,354	1,065	324	5,965
PLANNING 155	621		621	
DEVT REVIEW	729		729	

PURCHASING

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
REZONE & DRI'S	783		783	
ENV SCIENCES	703		703	
PERMIT ISSUANC	892		892	
BUILDING INSP	3,312		1,324	1,988
CODE ENFORCE	4,685		1,703	2,982
PLANS REVIEW	243		243	
ZONING REVIEW	217		217	
VCB	11,148	4,525	3,972	2,651
SPORTS AUTHOR	1,069	798	271	
TRANS ADMIN	27,041	532		26,509
LANDSCAPE	3,477	532	2,945	
ROADWAY/PIPE	6,101	2,129	3,972	
BRIDGE OPS	2,072	532	1,540	
TRAF OPS/SIGNA	7,056	798	2,945	3,313
TRAF SIGN/MARK	7,404	1,065	3,026	3,313
TRAFFIC ENGIN	5,408	798	1,297	3,313
ENGINEER/PLAN	1,969	266	1,703	
ENG/CONSTR	1,212	266	946	
ENG/DESIGN	401	266	135	
HAZ MAT FD 182	887	266	621	
FUNDS 301-399	10,916		10,916	
SOLID WASTE	17,053	1,863	11,213	3,977
TOLL FACILITY	17,262	3,194	4,458	9,610
TRANSIT	26,734	6,387	6,430	13,917
UTILITIES	129,989	8,516	55,200	66,273
ITG	20,111		892	19,219
GOVT COMMUNICA	540		540	
GROUP MEDICAL	388	266	122	
GEN LIABILITY	388	266	122	
FLEET MGMT	32,911	536	7,855	24,520
Reimbursement:				
Total:	708,696	125,995	236,232	346,469
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FISCAL 2009
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:	1,275,513			1,275,513
Allocated Additions:				
BLDG USE ALLO	8,277		8,277	
EQUIP USE ALLO	16,746		16,746	
PUB RESOURCES	5,064	670	5,734	
NON-DEPART'L	1,107		1,107	
BUDGET SVCS	9,809	395	10,204	
CLK INT AUDIT	2,631	340	2,971	
CLERK FINANCE	11,269	382	11,651	
CTY ATTORNEY	73,207	2,785	75,992	
PURCHASING	4,275	76	4,351	
HUMAN RESOURCE		5,838	5,838	
MAINT/REP SVCS		45,597	45,597	
CONTRACTS ADM		13,170	13,170	
Total Allocated Additions:	132,385	69,253	201,638	201,638
Total to be Allocated:	1,407,898	69,253		1,477,151
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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	969,167		106,609	339,208	407,050
OPERATING EXPENSES	218,439		24,028	76,454	91,744
REVENUE	-5,905		-649	-2,067	-2,480
TRAINING	93,812		10,320	32,834	39,401
Departmental Expenditures:	1,275,513		140,308	446,429	535,715
Functional Cost:	1,275,513		140,308	446,429	535,715
Additions 1st					
Others:	132,385	132,385	14,563	46,335	55,602
Reallocate Admin:		-132,385			
1st Allocation:	1,407,898		154,871	492,764	591,317
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Additions 2nd					
Others:	69,253	69,253	7,618	24,244	29,087
Reallocate Admin:		-69,253			
2nd Allocation:	69,253		7,618	24,244	29,087
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Total Allocated:	1,477,151		162,489	517,008	620,404
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HUMAN RESOURCE
Schedule of Costs to be
Allocated by Function

	WELLNESS
Expenses:	
PERSONNEL SERVICES	116,300
OPERATING EXPENSES	26,213
REVENUE	-709
TRAINING	11,257
Departmental	
Expenditures:	153,061
Functional Cost:	153,061
Additions 1st	
Others:	15,885
1st Allocation:	168,946

Additions 2nd	
Others:	8,304
2nd Allocation:	8,304

Total Allocated:	177,250
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HUMAN RESOURCE
Detail Allocation of
RECRUITMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	300.00	1.136	1,759		1,759		1,759
CTY ATTORNEY	58.00	0.220	340		340		340
PURCHASING	95.00	0.360	557		557		557
HUMAN RESOURCE	83.00	0.314	487		487		487
MAINT/REP SVCS	605.00	2.290	3,547		3,547	178	3,725
COUNTY MANAGER	58.00	0.220	340		340	17	357
HUMAN SERVICES	1,001.00	3.789	5,869		5,869	295	6,164
EMER MGMT OPS	14.00	0.053	82		82	4	86
EMER RESPONSE	693.00	2.623	4,063		4,063	204	4,267
EMER DISPATCH	76.00	0.288	446		446	22	468
PS LOGISTICS	23.00	0.087	135		135	7	142
PS INFO RESOUR	9.00	0.034	53		53	3	56
PKS/REC GEN'L	2,639.50	9.992	15,475		15,475	777	16,252
ECONOMIC DEVT	133.00	0.503	780		780	39	819
ANIMAL CONTROL	2,405.00	9.104	14,100		14,100	708	14,808
NAT RES MGMT	52.00	0.197	305		305	15	320
CANAL MAINT	318.00	1.204	1,864		1,864	94	1,958
LIBRARIES	1,637.00	6.197	9,597		9,597	482	10,079
E911 IMPLEMENT	13.00	0.049	76		76	4	80
HEARING EXAMIN	201.00	0.761	1,178		1,178	59	1,237
PKS & REC 155	2,639.50	9.992	15,475		15,475	777	16,252
DEVT REVIEW	4.00	0.015	23		23	1	24
REZONE & DRI'S	4.00	0.015	23		23	1	24
ENV SCIENCES	4.00	0.015	23		23	1	24
PERMIT ISSUANC	4.00	0.015	23		23	1	24
BUILDING INSP	4.00	0.015	23		23	1	24
CODE ENFORCE	4.00	0.015	23		23	1	24
PLANS REVIEW	4.00	0.015	23		23	1	24
ZONING REVIEW	4.00	0.015	23		23	1	24
VCB	1,130.00	4.278	6,625		6,625	333	6,958
LANDSCAPE	252.00	0.954	1,477		1,477	74	1,551
ROADWAY/PIPE	1,473.00	5.576	8,636		8,636	434	9,070
BRIDGE OPS	239.00	0.905	1,401		1,401	70	1,471
TRAF OPS/SIGNA	669.00	2.533	3,922		3,922	197	4,119
TRAF SIGN/MARK	824.00	3.119	4,831		4,831	243	5,074
TRAFFIC ENGIN	412.00	1.560	2,415		2,415	121	2,536
HAZ MAT FD 182	8.00	0.030	47		47	2	49
SOLID WASTE	754.00	2.854	4,421		4,421	222	4,643
TOLL FACILITY	2,499.00	9.460	14,651		14,651	736	15,387
TRANSIT	2,863.00	10.838	16,785		16,785	843	17,628
UTILITIES	2,125.00	8.044	12,458		12,458	626	13,084
FLEET MGMT	83.00	0.314	490		490	24	514
Total:	26,416.00	100.000	154,871		154,871	7,618	162,489
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Allocation Basis: NUMBER OF APPLICATIONS PROCESSED BY DEPT.

Source: HUMAN RESOURCE REPORTS OF UNITS OF SERVICE

HUMAN RESOURCE
Detail Allocation of
INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	14.25	0.541	2,667		2,667		2,667
BUDGET SVCS	10.15	0.385	1,900		1,900		1,900
PUB WKS ADMIN	8.20	0.311	1,535		1,535		1,535
CTY ATTORNEY	31.00	1.177	5,802		5,802		5,802
PURCHASING	9.00	0.342	1,684		1,684		1,684
HUMAN RESOURCE	14.75	0.560	2,760		2,760		2,760
MAINT/REP SVCS	131.00	4.975	24,517		24,517	1,247	25,764
CONTRACTS ADM	6.00	0.228	1,123		1,123	57	1,180
COUNTY MANAGER	8.55	0.325	1,600		1,600	81	1,681
COMMISSIONERS	10.00	0.380	1,871		1,871	95	1,966
CDBG	7.00	0.266	1,310		1,310	67	1,377
EQUAL EMP OPP	5.00	0.190	936		936	48	984
VETERAN'S SVCS	4.00	0.152	749		749	38	787
HUMAN SERVICES	45.00	1.709	8,422		8,422	428	8,850
INT SVS FISCAL	14.00	0.532	2,620		2,620	133	2,753
COUNTY LANDS	12.00	0.456	2,246		2,246	114	2,360
EMER MGMT OPS	6.75	0.256	1,263		1,263	64	1,327
EMER RESPONSE	321.90	12.226	60,243		60,243	3,065	63,308
EMER DISPATCH	35.10	1.333	6,569		6,569	334	6,903
PS LOGISTICS	10.20	0.387	1,909		1,909	97	2,006
PS INFO RESOUR	4.20	0.160	786		786	40	826
PKS/REC GEN'L	112.71	4.281	21,094		21,094	1,073	22,167
ECONOMIC DEVT	15.00	0.570	2,807		2,807	143	2,950
ANIMAL CONTROL	46.00	1.747	8,609		8,609	438	9,047
SMART GROWTH	1.60	0.061	299		299	15	314
NAT RES MGMT	40.70	1.546	7,617		7,617	388	8,005
CONST & DESIGN	10.15	0.385	1,900		1,900	97	1,997
FUND 102 MSTU	2.75	0.104	515		515	26	541
HICKEY CREEK	1.00	0.038	187		187	10	197
FUND 139 OTHER	2.00	0.076	374		374	19	393
CANAL MAINT	24.00	0.912	4,492		4,492	229	4,721
SUR WTR MGMT	13.30	0.505	2,489		2,489	127	2,616
LIBRARIES	258.00	9.799	48,285		48,285	2,457	50,742
E911 IMPLEMENT	6.25	0.237	1,170		1,170	60	1,230
HEARING EXAMIN	6.00	0.228	1,123		1,123	57	1,180
PKS & REC 155	132.29	5.024	24,758		24,758	1,260	26,018
COMM DEVT ADM	16.65	0.632	3,116		3,116	159	3,275
PLANNING 155	14.00	0.532	2,620		2,620	133	2,753
DEVT REVIEW	14.70	0.558	2,751		2,751	140	2,891
REZONE & DRI'S	14.30	0.543	2,676		2,676	136	2,812
ENV SCIENCES	15.00	0.570	2,807		2,807	143	2,950
PERMIT ISSUANC	21.20	0.805	3,968		3,968	202	4,170
BUILDING INSP	39.10	1.485	7,318		7,318	372	7,690
CODE ENFORCE	34.35	1.305	6,429		6,429	327	6,756
PLANS REVIEW	12.15	0.461	2,274		2,274	116	2,390
ADM FEE COLLEC	1.00	0.038	187		187	10	197

HUMAN RESOURCE
Detail Allocation of
INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ZONING REVIEW	4.20	0.160	786		786	40	826
VCB	24.00	0.912	4,492		4,492	229	4,721
SPORTS AUTHOR	3.00	0.114	561		561	29	590
TRANS ADMIN	10.00	0.380	1,871		1,871	95	1,966
LANDSCAPE	19.00	0.722	3,556		3,556	181	3,737
ROADWAY/PIPE	111.00	4.216	20,774		20,774	1,057	21,831
BRIDGE OPS	18.00	0.684	3,369		3,369	171	3,540
TRAF OPS/SIGNA	26.00	0.987	4,866		4,866	248	5,114
TRAF SIGN/MARK	32.00	1.215	5,989		5,989	305	6,294
TRAFFIC ENGIN	16.00	0.608	2,994		2,994	152	3,146
ENGINEER/PLAN	7.00	0.266	1,310		1,310	67	1,377
ENG/CONSTR	16.00	0.608	2,994		2,994	152	3,146
ENG/DESIGN	7.00	0.266	1,310		1,310	67	1,377
GIS	4.00	0.152	749		749	38	787
HAZ MAT FD 182	3.75	0.142	702		702	36	738
CONSER PKS/REC	9.00	0.342	1,684		1,684	86	1,770
CONSER CTY LAN	1.00	0.038	187		187	10	197
SOLID WASTE	71.00	2.697	13,288		13,288	676	13,964
TOLL FACILITY	101.00	3.836	18,902		18,902	962	19,864
TRANSIT	257.00	9.761	48,097		48,097	2,447	50,544
UTILITIES	281.00	10.672	52,589		52,589	2,676	55,265
ITG	1.00	0.038	187		187	10	197
GOVT COMMUNICA	3.85	0.146	721		721	37	758
DENTAL	0.55	0.021	103		103	5	108
GROUP MEDICAL	6.65	0.253	1,245		1,245	63	1,308
GEN LIABILITY	5.75	0.218	1,076		1,076	55	1,131
FLEET MGMT	32.00	1.215	5,985		5,985	305	6,290
Total:	2,633.00	100.000	492,764		492,764	24,244	517,008
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Allocation Basis: NUMBER OF B.O.C.C. EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	14.25	0.423	2,503		2,503		2,503
BUDGET SVCS	10.15	0.302	1,783		1,783		1,783
PUB WKS ADMIN	8.20	0.244	1,441		1,441		1,441
CTY ATTORNEY	31.00	0.921	5,446		5,446		5,446
PURCHASING	9.00	0.267	1,581		1,581		1,581
HUMAN RESOURCE	14.75	0.438	2,591		2,591		2,591
MAINT/REP SVCS	131.00	3.892	23,013		23,013	1,162	24,175
CONTRACTS ADM	6.00	0.178	1,054		1,054	53	1,107
COUNTY MANAGER	8.55	0.254	1,502		1,502	76	1,578
COMMISSIONERS	10.00	0.297	1,757		1,757	89	1,846
CDBG	7.00	0.208	1,230		1,230	62	1,292
EQUAL EMP OPP	5.00	0.149	878		878	44	922
VETERAN'S SVCS	4.00	0.119	703		703	35	738
TAX COLLECTOR	204.00	6.061	35,837		35,837	1,810	37,647
PROP APPRAISER	135.00	4.011	23,716		23,716	1,198	24,914
ELECTIONS	33.00	0.980	5,797		5,797	293	6,090
HUMAN SERVICES	45.00	1.337	7,905		7,905	399	8,304
INT SVS FISCAL	14.00	0.416	2,459		2,459	124	2,583
COUNTY LANDS	12.00	0.357	2,108		2,108	106	2,214
EMER MGMT OPS	6.75	0.201	1,186		1,186	60	1,246
EMER RESPONSE	321.90	9.563	56,549		56,549	2,856	59,405
EMER DISPATCH	35.10	1.043	6,166		6,166	311	6,477
PS LOGISTICS	10.20	0.303	1,792		1,792	90	1,882
PS INFO RESOUR	4.20	0.125	738		738	37	775
PKS/REC GEN'L	112.71	3.348	19,800		19,800	1,000	20,800
ECONOMIC DEVT	15.00	0.446	2,635		2,635	133	2,768
ANIMAL CONTROL	46.00	1.367	8,081		8,081	408	8,489
SMART GROWTH	1.60	0.048	281		281	14	295
NAT RES MGMT	40.70	1.209	7,150		7,150	361	7,511
CONST & DESIGN	10.15	0.302	1,783		1,783	90	1,873
FUND 102 MSTU	2.75	0.082	483		483	24	507
HICKEY CREEK	1.00	0.030	176		176	9	185
FUND 139 OTHER	2.00	0.059	351		351	18	369
CANAL MAINT	24.00	0.713	4,216		4,216	213	4,429
SUR WTR MGMT	13.30	0.395	2,336		2,336	118	2,454
LIBRARIES	258.00	7.665	45,324		45,324	2,289	47,613
E911 IMPLEMENT	6.25	0.186	1,098		1,098	55	1,153
HEARING EXAMIN	6.00	0.178	1,054		1,054	53	1,107
PKS & REC 155	132.29	3.930	23,240		23,240	1,174	24,414
COMM DEVT ADM	16.65	0.495	2,925		2,925	148	3,073
PLANNING 155	14.00	0.416	2,459		2,459	124	2,583
DEVT REVIEW	14.70	0.437	2,582		2,582	130	2,712
REZONE & DRI'S	14.30	0.425	2,512		2,512	127	2,639
ENV SCIENCES	15.00	0.446	2,635		2,635	133	2,768
PERMIT ISSUANC	21.20	0.630	3,724		3,724	188	3,912
BUILDING INSP	39.10	1.162	6,869		6,869	347	7,216

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CODE ENFORCE	34.35	1.021	6,034		6,034	305	6,339
PLANS REVIEW	12.15	0.361	2,134		2,134	108	2,242
ADM FEE COLLEC	1.00	0.030	176		176	9	185
ZONING REVIEW	4.20	0.125	738		738	37	775
VCB	24.00	0.713	4,216		4,216	213	4,429
SPORTS AUTHOR	3.00	0.089	527		527	27	554
TRANS ADMIN	10.00	0.297	1,757		1,757	89	1,846
LANDSCAPE	19.00	0.564	3,338		3,338	169	3,507
ROADWAY/PIPE	111.00	3.298	19,500		19,500	985	20,485
BRIDGE OPS	18.00	0.535	3,162		3,162	160	3,322
TRAF OPS/SIGNA	26.00	0.772	4,568		4,568	231	4,799
TRAF SIGN/MARK	32.00	0.951	5,622		5,622	284	5,906
TRAFFIC ENGIN	16.00	0.475	2,811		2,811	142	2,953
ENGINEER/PLAN	7.00	0.208	1,230		1,230	62	1,292
ENG/CONSTR	16.00	0.475	2,811		2,811	142	2,953
ENG/DESIGN	7.00	0.208	1,230		1,230	62	1,292
GIS	4.00	0.119	703		703	35	738
HAZ MAT FD 182	3.75	0.111	659		659	33	692
CONSER PKS/REC	9.00	0.267	1,581		1,581	80	1,661
CONSER CTY LAN	1.00	0.030	176		176	9	185
SOLID WASTE	71.00	2.109	12,473		12,473	630	13,103
AIRPORT & PORT	361.00	10.725	63,418		63,418	3,203	66,621
TOLL FACILITY	101.00	3.001	17,743		17,743	896	18,639
TRANSIT	257.00	7.635	45,148		45,148	2,280	47,428
UTILITIES	281.00	8.348	49,364		49,364	2,493	51,857
ITG	1.00	0.030	176		176	9	185
GOVT COMMUNICA	3.85	0.114	676		676	34	710
DENTAL	0.55	0.016	97		97	5	102
GROUP MEDICAL	6.65	0.198	1,168		1,168	59	1,227
GEN LIABILITY	5.75	0.171	1,010		1,010	51	1,061
FLEET MGMT	32.00	0.951	5,622		5,622	284	5,906
Total:	3,366.00	100.000	591,317		591,317	29,087	620,404
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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	168,946		168,946	8,304	177,250
Total:	100.00	100.000	168,946		168,946	8,304	177,250
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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	6,929	1,759	2,667	2,503	
BUDGET SVCS	3,683		1,900	1,783	
PUB WKS ADMIN	2,976		1,535	1,441	
CTY ATTORNEY	11,588	340	5,802	5,446	
PURCHASING	3,822	557	1,684	1,581	
HUMAN RESOURCE	5,838	487	2,760	2,591	
MAINT/REP SVCS	53,664	3,725	25,764	24,175	
CONTRACTS ADM	2,287		1,180	1,107	
COUNTY MANAGER	3,616	357	1,681	1,578	
COMMISSIONERS	3,812		1,966	1,846	
CDBG	2,669		1,377	1,292	
EQUAL EMP OPP	1,906		984	922	
VETERAN'S SVCS	1,525		787	738	
TAX COLLECTOR	37,647			37,647	
PROP APPRAISER	24,914			24,914	
ELECTIONS	6,090			6,090	
HUMAN SERVICES	23,318	6,164	8,850	8,304	
INT SVS FISCAL	5,336		2,753	2,583	
COUNTY LANDS	4,574		2,360	2,214	
EMER MGMT OPS	2,659	86	1,327	1,246	
EMER RESPONSE	126,980	4,267	63,308	59,405	
EMER DISPATCH	13,848	468	6,903	6,477	
PS LOGISTICS	4,030	142	2,006	1,882	
PS INFO RESOUR	1,657	56	826	775	
PKS/REC GEN'L	59,219	16,252	22,167	20,800	
ECONOMIC DEVT	6,537	819	2,950	2,768	
ANIMAL CONTROL	32,344	14,808	9,047	8,489	
SMART GROWTH	609		314	295	
NAT RES MGMT	15,836	320	8,005	7,511	
CONST & DESIGN	3,870		1,997	1,873	
FUND 102 MSTU	1,048		541	507	
HICKEY CREEK	382		197	185	
FUND 139 OTHER	762		393	369	
CANAL MAINT	11,108	1,958	4,721	4,429	
SUR WTR MGMT	5,070		2,616	2,454	
LIBRARIES	108,434	10,079	50,742	47,613	
E911 IMPLEMENT	2,463	80	1,230	1,153	
HEARING EXAMIN	3,524	1,237	1,180	1,107	
PKS & REC 155	66,684	16,252	26,018	24,414	
COMM DEVT ADM	6,348		3,275	3,073	
PLANNING 155	5,336		2,753	2,583	
DEVT REVIEW	5,627	24	2,891	2,712	
REZONE & DRI'S	5,475	24	2,812	2,639	
ENV SCIENCES	5,742	24	2,950	2,768	
PERMIT ISSUANC	8,106	24	4,170	3,912	
BUILDING INSP	14,930	24	7,690	7,216	
CODE ENFORCE	13,119	24	6,756	6,339	
PLANS REVIEW	4,656	24	2,390	2,242	

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS	WELLNESS
ADM FEE COLLEC	382		197	185	
ZONING REVIEW	1,625	24	826	775	
VCB	16,108	6,958	4,721	4,429	
SPORTS AUTHOR	1,144		590	554	
TRANS ADMIN	3,812		1,966	1,846	
LANDSCAPE	8,795	1,551	3,737	3,507	
ROADWAY/PIPE	51,386	9,070	21,831	20,485	
BRIDGE OPS	8,333	1,471	3,540	3,322	
TRAF OPS/SIGNA	14,032	4,119	5,114	4,799	
TRAF SIGN/MARK	17,274	5,074	6,294	5,906	
TRAFFIC ENGIN	8,635	2,536	3,146	2,953	
ENGINEER/PLAN	2,669		1,377	1,292	
ENG/CONSTR	6,099		3,146	2,953	
ENG/DESIGN	2,669		1,377	1,292	
GIS	1,525		787	738	
HAZ MAT FD 182	1,479	49	738	692	
CONSER PKS/REC	3,431		1,770	1,661	
CONSER CTY LAN	382		197	185	
SOLID WASTE	31,710	4,643	13,964	13,103	
AIRPORT & PORT	66,621			66,621	
TOLL FACILITY	53,890	15,387	19,864	18,639	
TRANSIT	115,600	17,628	50,544	47,428	
UTILITIES	120,206	13,084	55,265	51,857	
ITG	382		197	185	
GOVT COMMUNICA	1,468		758	710	
DENTAL	210		108	102	
GROUP MEDICAL	2,535		1,308	1,227	
GEN LIABILITY	179,442		1,131	1,061	177,250
FLEET MGMT	12,710	514	6,290	5,906	
Reimbursement:					
Total:	1,477,151	162,489	517,008	620,404	177,250
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FISCAL 2009
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:	11,784,402			11,784,402
Deductions:				
CAPITAL OUTLAY	-111,109			
Total Deductions:	-111,109			-111,109
Allocated Additions:				
EQUIP USE ALLO	907,581		907,581	
PUB RESOURCES	2,332	160	2,492	
NON-DEPART'L	42,025	13	42,038	
BUDGET SVCS	27,793	1,121	28,914	
PUB WKS ADMIN	122,668	1,541	124,209	
CLK INT AUDIT	11,236	1,452	12,688	
CLERK FINANCE	141,054	4,772	145,826	
CTY ATTORNEY	126,334	4,806	131,140	
PURCHASING	49,817	865	50,682	
HUMAN RESOURCE	51,077	2,587	53,664	
MAINT/REP SVCS		1,021,233	1,021,233	
CONTRACTS ADM		8,231	8,231	
Total Allocated Additions:	1,481,917	1,046,781	2,528,698	2,528,698
Total to be Allocated:	13,155,210	1,046,781		14,201,991
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MAINT/REP SVCS
Schedule of Costs to be
Allocated by Function

	Total	G & A	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
Expenses:					
OPERATING EXPENSES	14,466,542		10,293,942	690,213	3,482,387
OTHER REVENUE	-503,577		-358,330	-24,026	-121,221
CAPITAL OUTLAY	111,109	111,109			
INTERDEPT'L REIMBURS	-1,663,083		-1,663,083		
RENTS	-238,243		-238,243		
RECORDS WAREHOUSE	-302,852		-302,852		
INT PEST CONTROL	-85,494		-85,494		
Departmental Expenditures:	11,784,402	111,109	7,645,940	666,187	3,361,166
Deductions:	-111,109	-111,109			
Functional Cost:	11,673,293		7,645,940	666,187	3,361,166
Additions 1st					
Others:	1,481,917	1,481,917	970,647	84,572	426,698
Reallocate Admin:		-1,481,917			
1st Allocation:	13,155,210		8,616,587	750,759	3,787,864
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Additions 2nd					
Others:	1,046,781	1,046,781	685,636	59,739	301,406
Reallocate Admin:		-1,046,781			
2nd Allocation:	1,046,781		685,636	59,739	301,406
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Total Allocated:	14,201,991		9,302,223	810,498	4,089,270
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MAINT/REP SVCS
Detail Allocation of
OTHER BUILDINGS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	8,616,587		8,616,587	685,636	9,302,223
Total:	100.00	100.000	8,616,587		8,616,587	685,636	9,302,223
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Allocation Basis: DIRECT ASSIGNMENT

Source: MAINTENANCE & REPAIR SERVICES DETAIL

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	30,258.00	4.458	33,471		33,471		33,471
BUDGET SVCS	12,464.00	1.836	13,787		13,787		13,787
CLERK TECH SVS	82,889.00	12.213	91,689		91,689		91,689
CLERK FINANCE	61,543.00	9.068	68,077		68,077		68,077
CTY ATTORNEY	89,955.00	13.254	99,506		99,506		99,506
HUMAN RESOURCE	39,614.00	5.837	43,820		43,820		43,820
CLERK MINUTES	15,923.00	2.346	17,614		17,614	2,628	20,242
COUNTY MANAGER	79,142.00	11.661	87,545		87,545	13,061	100,606
COMMISSIONERS	131,243.00	19.337	145,177		145,177	21,660	166,837
CLERK ADMIN	27,765.00	4.091	30,713		30,713	4,582	35,295
EQUAL EMP OPP	2,353.00	0.347	2,603		2,603	388	2,991
CLK RECORDING	80,100.00	11.802	88,604		88,604	13,219	101,823
ITG	1,352.00	0.199	1,496		1,496	223	1,719
GOVT COMMUNICA	5,207.00	0.767	5,760		5,760	859	6,619
DENTAL	1,306.33	0.192	1,445		1,445	216	1,661
GROUP MEDICAL	1,306.34	0.192	1,445		1,445	216	1,661
GEN LIABILITY	1,306.33	0.192	1,445		1,445	216	1,661
ALL OTHERS	14,973.00	2.206	16,562		16,562	2,471	19,033
Total:	678,700.00	100.000	750,759		750,759	59,739	810,498
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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	632.00	0.018	687		687		687
PUB WKS ADMIN	689.00	0.020	749		749		749
CTY ATTORNEY	2,908.00	0.084	3,163		3,163		3,163
HUMAN RESOURCE	1,634.00	0.047	1,777		1,777		1,777
MAINT/REP SVCS	938,874.00	26.961	1,021,233		1,021,233		1,021,233
COUNTY MANAGER	2,190.00	0.063	2,382		2,382	260	2,642
COMMISSIONERS	1,461.00	0.042	1,589		1,589	174	1,763
CLERK ADMIN	22,225.00	0.638	24,175		24,175	2,640	26,815
TAX COLLECTOR	35,597.00	1.022	38,720		38,720	4,228	42,948
FUNDS 2 - 674	58,346.00	1.675	63,464		63,464	6,930	70,394
PROP APPRAISER	7,510.00	0.216	8,169		8,169	892	9,061
ELECTIONS	26,684.00	0.766	29,025		29,025	3,169	32,194
SHERIFF	838,425.00	24.076	911,972		911,972	99,583	1,011,555
PUB DEFENDER	4,898.00	0.141	5,328		5,328	582	5,910
STATE ATTORNEY	9,530.00	0.274	10,366		10,366	1,132	11,498
MED EXAMINER	39,209.00	1.126	42,648		42,648	4,657	47,305
HUMAN SERVICES	48,363.00	1.389	52,605		52,605	5,744	58,349
STATE HEALTH	55,678.00	1.599	60,562		60,562	6,613	67,175
COUNTY LANDS	74.00	0.002	80		80	9	89
EMER MGMT OPS	23,748.00	0.682	25,831		25,831	2,821	28,652
EMER RESPONSE	12,141.75	0.349	13,207		13,207	1,442	14,649
EMER DISPATCH	12,141.75	0.349	13,207		13,207	1,442	14,649
PS LOGISTICS	12,141.75	0.349	13,207		13,207	1,442	14,649
PS INFO RESOUR	12,141.75	0.349	13,207		13,207	1,442	14,649
PKS/REC GEN'L	456,271.50	13.102	496,296		496,296	54,193	550,489
ECONOMIC DEVT	66.00	0.002	72		72	8	80
ANIMAL CONTROL	31,434.00	0.903	34,191		34,191	3,734	37,925
NAT RES MGMT	3,381.00	0.097	3,678		3,678	402	4,080
CONST & DESIGN	272.00	0.008	296		296	32	328
LIBRARIES	195,437.00	5.612	212,581		212,581	23,213	235,794
HEARING EXAMIN	311.00	0.009	338		338	37	375
PKS & REC 155	456,271.50	13.102	496,296		496,296	54,193	550,489
DEVT REVIEW	703.50	0.020	765		765	84	849
REZONE & DRI'S	703.50	0.020	765		765	84	849
ENV SCIENCES	703.50	0.020	765		765	84	849
PERMIT ISSUANC	703.50	0.020	765		765	84	849
BUILDING INSP	703.50	0.020	765		765	84	849
CODE ENFORCE	703.50	0.020	765		765	84	849
PLANS REVIEW	703.50	0.020	765		765	84	849
ZONING REVIEW	703.50	0.020	765		765	84	849
TRANS ADMIN	2,337.00	0.067	2,542		2,542	278	2,820
ROADWAY/PIPE	18,462.00	0.530	20,081		20,081	2,193	22,274
BRIDGE OPS	2,106.00	0.060	2,291		2,291	250	2,541
TRAFFIC ENGIN	24,787.00	0.712	26,961		26,961	2,944	29,905
TOLL FACILITY	47,699.00	1.370	51,883		51,883	5,665	57,548
TRANSIT	35,267.00	1.013	38,361		38,361	4,189	42,550

MAINT/REP SVCS
Detail Allocation of
COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
UTILITIES	2,745.00	0.079	2,986		2,986	326	3,312
ITG	2,145.00	0.062	2,333		2,333	255	2,588
FLEET MGMT	13,938.00	0.400	15,161		15,161	1,655	16,816
ALL OTHERS	16,587.00	0.476	18,044		18,044	1,965	20,009
Total:	3,482,387.00	100.000	3,787,864		3,787,864	301,406	4,089,270
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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
PUB RESOURCES	34,158		33,471	687
BUDGET SVCS	13,787		13,787	
PUB WKS ADMIN	749			749
CLERK TECH SVS	91,689		91,689	
CLERK FINANCE	68,077		68,077	
CTY ATTORNEY	102,669		99,506	3,163
HUMAN RESOURCE	45,597		43,820	1,777
MAINT/REP SVCS	1,021,233			1,021,233
CLERK MINUTES	20,242		20,242	
COUNTY MANAGER	103,248		100,606	2,642
COMMISSIONERS	168,600		166,837	1,763
CLERK ADMIN	62,110		35,295	26,815
EQUAL EMP OPP	2,991		2,991	
TAX COLLECTOR	42,948			42,948
CLK RECORDING	101,823		101,823	
FUNDS 2 - 674	70,394			70,394
PROP APPRAISER	9,061			9,061
ELECTIONS	32,194			32,194
SHERIFF	1,011,555			1,011,555
PUB DEFENDER	5,910			5,910
STATE ATTORNEY	11,498			11,498
MED EXAMINER	47,305			47,305
HUMAN SERVICES	58,349			58,349
STATE HEALTH	67,175			67,175
COUNTY LANDS	89			89
EMER MGMT OPS	28,652			28,652
EMER RESPONSE	14,649			14,649
EMER DISPATCH	14,649			14,649
PS LOGISTICS	14,649			14,649
PS INFO RESOUR	14,649			14,649
PKS/REC GEN'L	550,489			550,489
ECONOMIC DEVT	80			80
ANIMAL CONTROL	37,925			37,925
NAT RES MGMT	4,080			4,080
CONST & DESIGN	328			328
LIBRARIES	235,794			235,794
HEARING EXAMIN	375			375
PKS & REC 155	550,489			550,489
DEVT REVIEW	849			849
REZONE & DRI'S	849			849
ENV SCIENCES	849			849
PERMIT ISSUANC	849			849
BUILDING INSP	849			849
CODE ENFORCE	849			849
PLANS REVIEW	849			849
ZONING REVIEW	849			849
TRANS ADMIN	2,820			2,820
ROADWAY/PIPE	22,274			22,274

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
BRIDGE OPS	2,541			2,541
TRAFFIC ENGIN	29,905			29,905
TOLL FACILITY	57,548			57,548
TRANSIT	42,550			42,550
UTILITIES	3,312			3,312
ITG	4,307		1,719	2,588
GOVT COMMUNICA	6,619		6,619	
DENTAL	1,661		1,661	
GROUP MEDICAL	1,661		1,661	
GEN LIABILITY	1,661		1,661	
FLEET MGMT	16,816			16,816
CONTRACTS CHG	9,302,223	9,302,223		
ALL OTHERS	39,042		19,033	20,009
Reimbursement:				
Total:	14,201,991	9,302,223	810,498	4,089,270
	=====	=====	=====	=====

FISCAL 2009
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:	460,745			460,745
Deductions:				
ADVERTISING	-3,098			
DEPUTY CLERK FEES	-3,627			
Total Deductions:	-6,725			-6,725
Allocated Additions:				
PUB RESOURCES	342	37	379	
NON-DEPART'L	211		211	
BUDGET SVCS	3,270	132	3,402	
PUB WKS ADMIN	165,032	2,073	167,105	
CLERK FINANCE	4,284	145	4,429	
CTY ATTORNEY	28,749	1,094	29,843	
PURCHASING	420	8	428	
HUMAN RESOURCE	2,177	110	2,287	
Total Allocated Additions:	204,485	3,599	208,084	208,084
Total to be Allocated:	658,505	3,599		662,104
	=====	=====		=====

CONTRACTS ADM
Schedule of Costs to be
Allocated by Function

	Total	G & A	CONTRACT SUPPORT	CIP PROJECTS
Expenses:				
SALARIES AND WAGES	258,849		64,712	194,137
BENEFITS	122,366		30,591	91,775
DATA PROCESS/NTWK	28,781		7,195	21,586
ADVERTISING	3,098	3,098		
TELEPHONE	6,176		1,544	4,632
EQUIPMENT RENTAL	4,935		1,234	3,701
ADMIN/FISCAL SUPPORT	19,262		4,815	14,447
REFERENCE MATERIALS	701		175	526
MEMBERSHIPS	1,183		296	887
OTHER CHARGES	2,856		714	2,142
REVENUE	-3		-1	-2
DEPUTY CLERK FEES	3,627	3,627		
TRAINING & SEMINARS	25		6	19
SELF INSURANCE	5,427		1,357	4,070
INTERNAL REPAIR	2,611		653	1,958
SMALL EQUIPMENT	851		213	638
Departmental				
Expenditures:	460,745	6,725	113,504	340,516
Deductions:	-6,725	-6,725		
Functional Cost:	454,020		113,504	340,516
Additions 1st				
Others:	204,485	204,485	51,121	153,364
Reallocate Admin:		-204,485		
1st Allocation:	658,505		164,625	493,880
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Additions 2nd				
Others:	3,599	3,599	903	2,696
Reallocate Admin:		-3,599		
2nd Allocation:	3,599		903	2,696
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Total Allocated:	662,104		165,528	496,576
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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	1,646		1,646		1,646
BUDGET SVCS	2.00	2.000	3,293		3,293		3,293
CTY ATTORNEY	1.00	1.000	1,646		1,646		1,646
HUMAN RESOURCE	8.00	8.000	13,170		13,170		13,170
MAINT/REP SVCS	5.00	5.000	8,231		8,231		8,231
COUNTY MANAGER	1.00	1.000	1,646		1,646	11	1,657
MED EXAMINER	1.00	1.000	1,646		1,646	11	1,657
HUMAN SERVICES	8.00	8.000	13,170		13,170	87	13,257
COUNTY LANDS	2.00	2.000	3,293		3,293	22	3,315
EMER MGMT OPS	2.00	2.000	3,293		3,293	22	3,315
EMER RESPONSE	2.00	2.000	3,293		3,293	22	3,315
EMER DISPATCH	2.00	2.000	3,293		3,293	22	3,315
PS LOGISTICS	1.00	1.000	1,646		1,646	11	1,657
PS INFO RESOUR	1.00	1.000	1,646		1,646	11	1,657
PKS/REC GEN'L	5.00	5.000	8,231		8,231	54	8,285
ANIMAL CONTROL	1.00	1.000	1,646		1,646	11	1,657
SMART GROWTH	2.00	2.000	3,293		3,293	22	3,315
NAT RES MGMT	2.00	2.000	3,293		3,293	22	3,315
LIBRARIES	1.00	1.000	1,646		1,646	11	1,657
HEARING EXAMIN	1.00	1.000	1,646		1,646	11	1,657
PKS & REC 155	5.00	5.000	8,231		8,231	54	8,285
VCB	10.00	10.000	16,463		16,463	108	16,571
SPORTS AUTHOR	1.00	1.000	1,646		1,646	11	1,657
TRANS ADMIN	2.00	2.000	3,293		3,293	22	3,315
TRAF OPS/SIGNA	1.00	1.000	1,646		1,646	11	1,657
TRAF SIGN/MARK	1.00	1.000	1,646		1,646	11	1,657
SOLID WASTE	10.00	10.000	16,463		16,463	108	16,571
TOLL FACILITY	2.00	2.000	3,293		3,293	22	3,315
TRANSIT	10.00	10.000	16,463		16,463	108	16,571
UTILITIES	3.00	3.000	4,939		4,939	33	4,972
ITG	1.00	1.000	1,646		1,646	11	1,657
GEN LIABILITY	5.00	5.000	8,229		8,229	54	8,283
Total:	100.00	100.000	164,625		164,625	903	165,528

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	493,880		493,880	2,696	496,576
Total:	100.00	100.000	493,880		493,880	2,696	496,576
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Allocation Basis: DIRECT ASSIGNMENT

Source: CONTRACTS MANAGER

CONTRACTS ADM

Departmental Cost Allocation Summary

Departments	Total	CONTRACT SUPPORT	CIP PROJECTS
PUB RESOURCES	1,646	1,646	
BUDGET SVCS	3,293	3,293	
CTY ATTORNEY	1,646	1,646	
HUMAN RESOURCE	13,170	13,170	
MAINT/REP SVCS	8,231	8,231	
COUNTY MANAGER	1,657	1,657	
MED EXAMINER	1,657	1,657	
HUMAN SERVICES	13,257	13,257	
COUNTY LANDS	3,315	3,315	
EMER MGMT OPS	3,315	3,315	
EMER RESPONSE	3,315	3,315	
EMER DISPATCH	3,315	3,315	
PS LOGISTICS	1,657	1,657	
PS INFO RESOUR	1,657	1,657	
PKS/REC GEN'L	8,285	8,285	
ANIMAL CONTROL	1,657	1,657	
SMART GROWTH	3,315	3,315	
NAT RES MGMT	3,315	3,315	
LIBRARIES	1,657	1,657	
HEARING EXAMIN	1,657	1,657	
PKS & REC 155	8,285	8,285	
VCB	16,571	16,571	
SPORTS AUTHOR	1,657	1,657	
TRANS ADMIN	3,315	3,315	
TRAF OPS/SIGNA	1,657	1,657	
TRAF SIGN/MARK	1,657	1,657	
SOLID WASTE	16,571	16,571	
TOLL FACILITY	3,315	3,315	
TRANSIT	16,571	16,571	
UTILITIES	4,972	4,972	
ITG	1,657	1,657	
GEN LIABILITY	8,283	8,283	
CONTRACTS CHG	496,576		496,576

Reimbursement:

Total:	662,104	165,528	496,576
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