
County of Lee, Florida
OMB Circular A-87 Central Services
Cost Allocation Plan
FY 2010

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2010

Prepared by: Maguire Associates of Virginia, Inc.
PO Box 1766, Chesterfield, VA 23232 (804) 745-1601

INTRODUCTION

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

Cost Allocation Plans

May be Prepared for a Number of Reasons

Principally, these include:

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

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

FORWARD

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METHODOLOGY

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

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

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

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

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

Format of the Report

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

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

1. Allocated Costs By Department -

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

2. Summary of Allocated Costs -

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

3. Detail of Allocated Costs -

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

4. Summary of Allocation Bases -

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

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

1. Nature and Extent of Services -

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

2. Costs to be Allocated -

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

3. Costs to be Allocated by Function -

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

4. Detail Allocation -

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

5. Departmental Cost Allocation Summary -

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

CERTIFICATE OF INDIRECT COSTS

I have reviewed the Indirect cost proposal dated 9-30-10. 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 10-1-09 through 9-30-10 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

Indirect Cost Rate

(Actual Expenditures for Year Ended September 30, 2010)

Cost Allocation Plan Indirect Costs:

Non-Departmental	\$ 717
Clerk - Finance	12,916
Purchasing	1,808
Human Resources	1,980
Budget Services	3,886
Public Resources	<u>113</u>
Total Indirect Costs	\$ 21,240 ⁴²⁰
Allowable Salary Base	\$ 243,693
Proposed Indirect Rate	<u>8.72%</u>

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Allocated Costs by Department

Consolidated

	COUNTY MANAGER	COMMISSIONERS	CLERK ADMIN	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR
Central Service Departments							
BLDG USE ALLO	21,077	34,953	238,127		627		
EQUIP USE ALLO							
PUB RESOURCES	3,116	5,129		113 ✓	192	65	
NON-DEPART'L	576,399	597	544	717 ✓			180
BUDGET SVCS	25,259	13,600	3,886	3,886 ✓		9,714	1,943
PUB WKS ADMIN							
CLK INT AUDIT		65,833	89,165			10,271	
CLERK TECH SVS							
CLERK HUM RES			23,013				
CLERK FINANCE	11,076	8,529	6,531	12,916 ✓	1,141	682	2,930
CTY ATTORNEY	50,905	551,777	38,408		6,030	3,289	4,751
PURCHASING	3,359	8,737	93	1,808 ✓	187	546	155
HUMAN RESOURCE	6,623	3,960		1,980 ✓	1,987	1,189	36,524
MAINT/REP SVCS	74,909	123,639	71,011		2,168		59,631
CONTRACTS ADM	6,527						
Total Allocated	779,250	816,754	470,778	21,420	12,332	25,756	106,114

	CLK MICROG	CLK CIVIL CRT	CLK PROBATE	CLK RECORDING	CLK DEL TAX	CLK CASE & QUE	CLK JURY
Central Service Departments							
BLDG USE ALLO				21,333			
EQUIP USE ALLO							
PUB RESOURCES					2,849		
NON-DEPART'L	105	502	87	11,161	321		865
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS				1,421,826			
CLERK HUM RES	18,410	262,340	36,819	170,291	36,819	110,459	9,205
CLERK FINANCE	2,111	20,408	2,545	90,008	4,127	5,455	18,163
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS				73,807			
CONTRACTS ADM							
Total Allocated	20,626	283,250	39,451	1,788,426	44,116	115,914	28,233

Allocated Costs by Department

Consolidated

	CLK JUVENILE	CLK CT SUPPORT	CLK REC & PROC	CLK SUP DEPOSIT	CLK APPEALS	CLK COURT OPNS	CRIM ADM SVCS
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	132			92		237	428
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT	1,416					4,132	
CLERK TECH SVS							
CLERK HUM RES	50,627	128,869	73,640	27,615	9,205	59,832	32,218
CLERK FINANCE	3,731	6,363	3,636	2,141	454	4,834	5,997
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	55,906	135,232	77,276	29,848	9,659	69,035	38,643

	CTS CUST SVC	COURT DEPT	CLERK OTHER	CLERK MINUTES	FUNDS 80 - 951	PROP APPRAISER	ELECTIONS
Central Service							
Departments							
BLDG USE ALLO		576,832		4,240			
EQUIP USE ALLO							
PUB RESOURCES		16,915		5,400			
NON-DEPART'L			159,459	100	80,261	91	123
BUDGET SVCS		1,943				3,886	3,886
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS		2,849,785					
CLERK HUM RES	128,869			27,614			
CLERK FINANCE	6,363		964,781	2,566	706,664	1,056	2,097
CTY ATTORNEY						40,308	2,010
PURCHASING							249
HUMAN RESOURCE						18,880	5,470
MAINT/REP SVCS				14,673	62,558	34,003	37,222
CONTRACTS ADM							
Total Allocated	135,232	3,445,475	1,124,240	54,593	849,483	98,224	51,057

Allocated Costs by Department
Consolidated

	JAIL	SHERIFF	CT SVCS-GEN FD	GUAR AD LITEM	PUB DEFENDER	STATE ATTORNEY	MED EXAMINER
Central Service Departments							
BLDG USE ALLO	1,038,297	115,366			115,366		
EQUIP USE ALLO							
PUB RESOURCES		1,193					
NON-DEPART'L		1,027	201	25	141	222	487
BUDGET SVCS		17,487	13,600		1,943	1,943	13,600
PUB WKS ADMIN							
CLK INT AUDIT							29
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE		24,189	2,019	663	3,762	4,218	11,902
CTY ATTORNEY		7,272	3,143		220	511	1,571
PURCHASING		5,206	9,719	62	717	2,259	1,372
HUMAN RESOURCE							
MAINT/REP SVCS		910,772			9,429	25,394	21,989
CONTRACTS ADM							1,305
Total Allocated	1,038,297	1,082,512	28,682	750	131,578	34,547	52,255

	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	COUNTY LANDS	EMER MGMT OPS	EMER RESPONSE	EMER DISPATCH
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	4,576		294	8,683	115	14,395	1,105
NON-DEPART'L	5,879	63	162	200	863	21,136	7,116
BUDGET SVCS	27,202	3,886	5,829	3,886	8,161	8,161	8,161
PUB WKS ADMIN			90,283	105,175			
CLK INT AUDIT	236					2,361	
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	126,095	1,301	5,017	5,652	17,205	84,382	24,351
CTY ATTORNEY	26,238			119,755	11,000	32,744	11,292
PURCHASING	14,387		3,491	3,864	10,514	20,916	382
HUMAN RESOURCE	24,093		5,149	4,752	1,540	125,954	14,775
MAINT/REP SVCS	51,966	79,176		93	14,992	16,622	16,622
CONTRACTS ADM	10,443			2,611	2,611	2,611	2,611
Total Allocated	291,115	84,426	110,225	254,671	67,001	329,282	86,415

Allocated Costs by Department
Consolidated

	PS LOGISTICS	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	SMART GROWTH	OFF OF SUSTAIN
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	185	95	3,344	1,002	1,085	30	
NON-DEPART'L	863	863	14,105	281	10,691		144
BUDGET SVCS	8,161	8,161	17,487	7,772	23,316	1,943	
PUB WKS ADMIN							
CLK INT AUDIT			24,645		30,017		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	18,239	17,330	132,533	8,218	47,863	296	1,659
CTY ATTORNEY			36,362	9,758	36,873	2,997	
PURCHASING	2,626	787	37,142	2,320	46,525		249
HUMAN RESOURCE	3,448	1,768	60,229	5,941	37,000	514	
MAINT/REP SVCS	16,622	16,622	573,024		13,996		
CONTRACTS ADM	1,305	1,305	6,527		1,305	1,305	
Total Allocated	51,449	46,931	905,398	35,292	248,671	7,085	2,052

	NAT RES MGMT	CONST & DESIGN	FUND 102 MSTU	FD 104 MSBU OP	FUND 104 MSBU	ADM OFF OF CTS	HICKEY CREEK
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	3,746	2,217	58				22
NON-DEPART'L	6,896	153	9,828	3,686	687	6,557	493
BUDGET SVCS	7,772	3,886	9,714	17,487			
PUB WKS ADMIN	31,144	201,762					
CLK INT AUDIT	40,258						
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	28,886	3,959	69,366	25,480	5,152	53,530	3,283
CTY ATTORNEY	119,682	20,245		6,359			
PURCHASING	13,359	2,946	701	701			
HUMAN RESOURCE	17,874	4,221	1,009				397
MAINT/REP SVCS	3,714	38					
CONTRACTS ADM	2,611						
Total Allocated	275,942	239,427	90,676	53,713	5,839	60,087	4,195

Allocated Costs by Department
Consolidated

	FUND 138	FUND 139 OTHER	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES		22	1,458	1,283	23,465	198	135
NON-DEPART'L	3,855	1,494	1,980	411	16,399	1,358	4,035
BUDGET SVCS			1,943	1,943	31,087	3,886	5,829
PUB WKS ADMIN			4,449	4,449			
CLK INT AUDIT			295		23,848		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	29,234	10,686	10,737	6,797	295,046	11,139	3,465
CTY ATTORNEY	5,372		1,024	109	24,301	2,668	73,819
PURCHASING			1,005	257	42,041	818	546
HUMAN RESOURCE		397	9,171	5,267	129,007	2,624	2,376
MAINT/REP SVCS					252,750		326
CONTRACTS ADM					1,305		1,305
Total Allocated	38,461	12,599	32,062	20,516	839,249	22,691	91,836

	PKS & REC 155	COMM DEVT ADM	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	4,194	763	547	711	680	642	762
NON-DEPART'L	13,951	15,553	6,932	24,498	383	6,895	11,282
BUDGET SVCS	19,430	3,303	3,303	3,303	3,303	3,303	3,303
PUB WKS ADMIN							
CLK INT AUDIT	11,806	24,793					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	138,376	30,773	7,629	23,308	8,340	12,809	28,378
CTY ATTORNEY	36,362	70,566	134,263	59,786	162,657	16,408	329
PURCHASING	37,142	14,370	499	343	779	280	654
HUMAN RESOURCE	75,120	5,149	4,629	5,030	4,474	4,752	5,920
MAINT/REP SVCS	573,024			318	318	318	318
CONTRACTS ADM	6,527						
Total Allocated	915,932	165,270	157,802	117,297	180,934	45,407	50,946

Allocated Costs by Department
Consolidated

	BUILDING INSP	CODE ENFORCE	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	1,014	1,563	799	29	496	1,334	6,843
NON-DEPART'L	23,425	10,640	15,723	94	7,401	3,386	334
BUDGET SVCS	3,303	3,303	3,303		3,303	11,657	3,886
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	49,551	59,375	17,374	2,376	6,073	46,606	6,785
CTY ATTORNEY	4,312	184,255	1,828			16,189	804
PURCHASING	1,846	1,465	467		155	8,960	4,472
HUMAN RESOURCE	10,337	12,813	3,625	496	1,267	16,505	1,189
MAINT/REP SVCS	318	318	318		318		
CONTRACTS ADM						10,443	1,305
Total Allocated	94,106	273,732	43,437	2,995	19,013	115,080	25,618

	TRANS ADMIN	LANDSCAPE	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	1,729	1,412	3,114	1,390	659	701	361
NON-DEPART'L	4,242	6,343	27,009	308	2,630	2,373	4,960
BUDGET SVCS	29,144	1,943	7,772	1,943	3,886		3,886
PUB WKS ADMIN	4,449	4,449	4,449	4,449	4,449	4,449	4,449
CLK INT AUDIT	4,723		37,779	29			
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	10,811	10,766	64,581	10,197	17,922	22,219	11,476
CTY ATTORNEY	124,359	1,133	2,558	73	1,242		2,339
PURCHASING	23,177	2,385	5,354	2,167	7,059	6,966	4,185
HUMAN RESOURCE	3,564	8,009	49,764	7,856	9,901	12,277	6,337
MAINT/REP SVCS			24,229	3,477			45,580
CONTRACTS ADM	2,611				1,305	1,305	
Total Allocated	208,809	36,440	226,609	31,889	49,053	50,290	83,573

Allocated Costs by Department
Consolidated

	ENGINEER/PLAN	ENG/CONSTR	ENG/DESIGN	GIS	HAZ MAT FD 182	FIRE IMPACT FE	SCHOOL IMP FEE
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	159	407	159	91	147		
NON-DEPART'L	7,311	10,578	1,803	113	793	11,855	11,429
BUDGET SVCS	3,886	7,772	3,886		5,829	1,943	1,943
PUB WKS ADMIN	4,449	8,899	8,899				
CLK INT AUDIT		19,657					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	3,099	8,006	3,099	2,050	8,262	11,624	9,085
CTY ATTORNEY	20,099	57,118	3,545			1,315	256
PURCHASING	1,722	849	506		787		
HUMAN RESOURCE	2,772	7,128	2,772	1,583	2,732		
MAINT/REP SVCS	1,552	1,552	1,552				
CONTRACTS ADM							
Total Allocated	45,049	121,966	26,221	3,837	18,550	26,737	22,713

	COM PRK IMP FE	REG PRK IMP FE	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES						248	22
NON-DEPART'L	12,978	10,595	11,740	10,885	2,342		
BUDGET SVCS	19,430	5,829	19,430	1,943	91,319		
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	17,357	3,557	10,019	4,074	14,791	2,500	228
CTY ATTORNEY	36	1,242	3,362	438			
PURCHASING							
HUMAN RESOURCE						4,356	397
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	49,801	21,223	44,551	17,340	108,452	7,104	647

Allocated Costs by Department
Consolidated

	FUNDS 301-399	SOLID WASTE	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES	ITG
Central Service Departments							
BLDG USE ALLO							360
EQUIP USE ALLO							
PUB RESOURCES		3,947		2,419	8,461	14,305	420
NON-DEPART'L	11,080	22,110	15,915	24,963	90,034	49,204	1,493
BUDGET SVCS	102,976	21,373		7,772	23,316	54,403	1,943
PUB WKS ADMIN		35,593		4,449		35,590	
CLK INT AUDIT		18,948		18,713		17,178	14,462
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	99,784	191,915	326,969	120,172	175,316	416,866	15,199
CTY ATTORNEY		45,205		731	16,993	144,823	4,495
PURCHASING	8,853	28,588		14,181	28,467	129,062	21,522
HUMAN RESOURCE		34,545	62,815	48,374	111,795	131,052	397
MAINT/REP SVCS				40,708	44,225	495	3,398
CONTRACTS ADM		10,443		2,611	10,443	7,833	1,305
Total Allocated	222,693	412,667	405,699	285,093	509,050	1,000,811	64,994

	GOVT COMMUNICA	DENTAL	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE	BONITA IMP FEE
Central Service Departments							
BLDG USE ALLO	1,387	348	348	348			
EQUIP USE ALLO							
PUB RESOURCES	87	13	148	145	1,580	65	
NON-DEPART'L	949	999	1,511	1,074	4,052	839	3
BUDGET SVCS	3,886	1,943	3,886	7,772	1,935		
PUB WKS ADMIN							
CLK INT AUDIT					178		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	9,892	9,132	20,734	10,650	86,218	5,865	39
CTY ATTORNEY				424,823	438		
PURCHASING	1,725		350	350	25,811		
HUMAN RESOURCE	1,524	218	2,594	130,735	13,136		
MAINT/REP SVCS	4,799	1,204	1,204	1,204	14,880		
CONTRACTS ADM				6,530			
Total Allocated	24,249	13,857	30,775	583,631	148,228	6,769	42

Allocated Costs by Department

Consolidated

	BON ROAD IMP F	LAW ENF TRUST	FD 190 ANIM TR	FD 632 MOSQ CO	FUND 661 BONDS	FD 951 LT DEBT	VIDEO/CABLE TV
Central Service							
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							126,290
NON-DEPART'L	14	817	859	549	15	1	
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	148	4,659	17,210	3,148	368	4	
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
CONTRACTS ADM							
Total Allocated	162	5,476	18,069	3,697	383	5	126,290

	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service							
Departments							
BLDG USE ALLO				234,720	2,403,729		2,403,729
EQUIP USE ALLO							
PUB RESOURCES			841,883		1,133,224	17,612	1,150,836
NON-DEPART'L	2,287		9,672,006	19,011	11,155,271		11,155,271
BUDGET SVCS					843,241		843,241
PUB WKS ADMIN					566,284		566,284
CLK INT AUDIT		165,870			626,642	457,033	1,083,675
CLERK TECH SVS					4,271,611		4,271,611
CLERK HUM RES					1,205,845		1,205,845
CLERK FINANCE	12,930			99,744	5,301,397		5,301,397
CTY ATTORNEY		225,510			3,020,685		3,020,685
PURCHASING					625,544		625,544
HUMAN RESOURCE					1,342,058		1,342,058
MAINT/REP SVCS		8,535,926		44,043	11,923,364		11,923,364
CONTRACTS ADM		389,631			497,979		497,979
Total Allocated	15,217	9,316,937	10,513,889	397,518	44,916,874	474,645	45,391,519

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/10
Summary of Allocated Costs

Summary Page: 10

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	2,488,081		
EQUIP USE ALLO	3,363,074		
PUB RESOURCES	1,102,238	-64,414	
NON-DEPART'L	11,155,449		
BUDGET SVCS	843,429		
PUB WKS ADMIN	768,494	-864	
CLK INT AUDIT	1,037,527		
CLERK TECH SVS	5,873,794	-415,929	
CLERK HUM RES	458,959		
CLERK FINANCE	3,058,447		
CTY ATTORNEY	3,000,969	74,878	
PURCHASING	619,363	-9,167	
HUMAN RESOURCE	1,259,260		
MAINT/REP SVCS	10,457,256	-61,005	
CONTRACTS ADM	396,789	-9,765	
COUNTY MANAGER			779,250
COMMISSIONERS			816,754
CLERK ADMIN			470,778
CDBG			21,420
EQUAL EMP OPP			12,332
VETERAN'S SVCS			25,756
TAX COLLECTOR			106,114
CLK MICROG			20,626
CLK CIVIL CRT			283,250
CLK PROBATE			39,451
CLK RECORDING			1,788,426
CLK DEL TAX			44,116
CLK CASE & QUE			115,914
CLK JURY			28,233
CLK JUVENILE			55,906
CLK CT SUPPORT			135,232
CLK REC & PROC			77,276
CLK SUP DEPOSI			29,848
CLK APPEALS			9,659
CLK COURT OPNS			69,035
CRIM ADM SVCS			38,643
CTS CUST SVC			135,232
COURT DEPT			3,445,475
CLERK OTHER			1,124,240
CLERK MINUTES			54,593
FUNDS 80 - 951			849,483
PROP APPRAISER			98,224
ELECTIONS			51,057
JAIL			1,038,297
SHERIFF			1,082,512
CT SVCS-GEN PD			28,682
GUAR AD LITEM			750

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/10
Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
PUB DEFENDER			131,578
STATE ATTORNEY			34,547
MED EXAMINER			52,255
HUMAN SERVICES			291,115
STATE HEALTH			84,426
INT SVS FISCAL			110,225
COUNTY LANDS			254,671
EMER MGMT OPS			67,001
EMER RESPONSE			329,282
EMER DISPATCH			86,415
PS LOGISTICS			51,449
PS INFO RESOUR			46,931
PKS/REC GEN'L			905,398
ECONOMIC DEVT			35,292
ANIMAL CONTROL			248,671
SMART GROWTH			7,085
OFF OF SUSTAIN			2,052
NAT RES MGMT			275,942
CONST & DESIGN			239,427
FUND 102 MSTU			90,676
FD 104 MSBU OP			53,713
FUND 104 MSBU			5,839
ADM OFF OF CTS			60,087
HICKEY CREEK			4,195
FUND 138			38,461
FUND 139 OTHER			12,599
CANAL MAINT			32,062
SUR WTR MGMT			20,516
LIBRARIES			839,249
E911 IMPLEMENT			22,691
HEARING EXAMIN			91,836
PKS & REC 155			915,932
COMM DEVT ADM			165,270
PLANNING 155			157,802
DEVT REVIEW			117,297
REZONE & DRI'S			180,934
ENV SCIENCES			45,407
PERMIT ISSUANC			50,946
BUILDING INSP			94,106
CODE ENFORCE			273,732
PLANS REVIEW			43,437
ADM FEE COLLEC			2,995
ZONING REVIEW			19,013
VCB			115,080
SPORTS AUTHOR			25,618
TRANS ADMIN			208,809
LANDSCAPE			36,440
ROADWAY/PIPE			226,609

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/10
Summary of Allocated Costs

Summary Page: 12

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BRIDGE OPS			31,889
TRAF OPS/SIGNA			49,053
TRAF SIGN/MARK			50,290
TRAFFIC ENGIN			83,573
ENGINEER/PLAN			45,049
ENG/CONSTR			121,966
ENG/DESIGN			26,221
GIS			3,837
HAZ MAT FD 182			18,550
FIRE IMPACT FE			26,737
SCHOOL IMP FEE			22,713
COM PRK IMP FE			49,801
REG PRK IMP FE			21,223
ROADS IMP FEE			44,551
EMS IMPACT FEE			17,340
FUNDS 201-299			108,452
CONSER PKG/REC			7,104
CONSER CTY LAN			647
FUNDS 301-399			222,693
SOLID WASTE			412,667
AIRPORT & PORT			405,699
TOLL FACILITY			285,093
TRANSIT			509,050
UTILITIES			1,000,811
ITG			64,994
GOVT COMMUNICA			24,249
DENTAL			13,857
GROUP MEDICAL			30,775
GEN LIABILITY			583,631
FLEET MGMT			148,228
FLEET REPLACE			6,769
BONITA IMP FEE			42
BON ROAD IMP F			162
LAW ENF TRUST			5,476
FD 190 ANIM TR			18,069
FD 632 MOSQ CO			3,697
FUND 661 BONDS			383
FD 951 LT DEBT			5
VIDEO/CABLE TV			126,290
FIXED ASSETS			15,217
CONTRACTS CHG			9,316,937
GENERAL GOVT			10,513,889
ALL OTHERS			397,518
Reimbursement			479,989
Total	45,883,129	-486,266	45,396,863

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	-2,488,081						
EQUIP USE ALLO		-3,363,074					
PUB RESOURCES	8,059	71,823	-1,179,327	283	1,873		
NON-DEPART'L				-11,169,705			
BUDGET SVCS	3,319		-108		-878,144		
PUB WKS ADMIN		2,055	576	162	1,943	-781,477	
CLK INT AUDIT				146			-1,116,850
CLERK TECH SVS	22,076	1,909,205		673			
CLERK HUM RES		1,000		151			3,070
CLERK FINANCE	16,391	2,611	5,400	566			59
CTY ATTORNEY	23,957	9,736	9,371	475	5,829		
PURCHASING		1,107	602	149	3,886		29,574
HUMAN RESOURCE	10,550	9,212	4,323	625	9,714		
MAINT/REP SVCS		1,356,325	2,848	11,042	7,772	108,808	472
CONTRACTS ADM			135	162	3,886	106,385	
COUNTY MANAGER	21,077		3,116	576,399	25,259		
COMMISSIONERS	34,953		5,129	597	13,600		65,833
CLERK ADMIN	238,127			544	3,886		89,165
CDBG			113	717	3,886		
EQUAL EMP OPP	627		192				
VETERAN'S SVCS			65		9,714		10,271
TAX COLLECTOR				180	1,943		
CLK MICROG				105			
CLK CIVIL CRT				502			
CLK PROBATE				87			
CLK RECORDING	21,333			11,161			
CLK DEL TAX			2,849	321			
CLK CASE & QUE							
CLK JURY				865			
CLK JUVENILE				132			1,416
CLK CT SUPPORT							
CLK REC & PROC							
CLK SUP DEPOSIT				92			
CLK APPEALS							
CLK COURT OPNS				237			4,132
CRIM ADM SVCS				428			
CTS CUST SVC							
COURT DEPT	576,832		16,915		1,943		
CLERK OTHER				159,459			
CLERK MINUTES	4,240		5,400	100			
FUNDS 80 - 951				80,261			
PROP APPRAISER				91	3,886		
ELECTIONS				123	3,886		
JAIL	1,038,297						
SHERIFF	115,366		1,193	1,027	17,487		
CT SVCS-GEN FD				201	13,600		
GUAR AD LITEM				25			
PUB DEFENDER	115,366			141	1,943		

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
STATE ATTORNEY				222	1,943		
MED EXAMINER				487	13,600		29
HUMAN SERVICES			4,576	5,879	27,202		236
STATE HEALTH				63	3,886		
INT SVS FISCAL			294	162	5,829	90,283	
COUNTY LANDS			8,683	200	3,886	105,175	
EMER MGMT OPS			115	863	8,161		
EMER RESPONSE			14,395	21,136	8,161		2,361
EMER DISPATCH			1,105	7,116	8,161		
PS LOGISTICS			185	863	8,161		
PS INFO RESOUR			95	863	8,161		
PKS/REC GEN'L			3,344	14,105	17,487		24,645
ECONOMIC DEVT			1,002	281	7,772		
ANIMAL CONTROL			1,085	10,691	23,316		30,017
SMART GROWTH			30		1,943		
OFF OF SUSTAIN				144			
NAT RES MGMT			3,746	6,896	7,772	31,144	40,258
CONST & DESIGN			2,217	153	3,886	201,762	
FUND 102 MSTU			58	9,828	9,714		
FD 104 MSBU OP				3,686	17,487		
FUND 104 MSBU				687			
ADM OFF OF CTS				6,557			
HICKEY CREEK			22	493			
FUND 138				3,855			
FUND 139 OTHER			22	1,494			
CANAL MAINT			1,458	1,980	1,943	4,449	295
SUR WTR MGMT			1,283	411	1,943	4,449	
LIBRARIES			23,465	16,399	31,087		23,848
E911 IMPLEMENT			198	1,358	3,886		
HEARING EXAMIN			135	4,035	5,829		
PKS & REC 155			4,194	13,951	19,430		11,806
COMM DEVT ADM			763	15,553	3,303		24,793
PLANNING 155			547	6,932	3,303		
DEVT REVIEW			711	24,498	3,303		
REZONE & DRI'S			680	383	3,303		
ENV SCIENCES			642	6,895	3,303		
PERMIT ISSUANC			762	11,282	3,303		
BUILDING INSP			1,014	23,425	3,303		
CODE ENFORCE			1,563	10,640	3,303		
PLANS REVIEW			799	15,723	3,303		
ADM FEE COLLEC			29	94			
ZONING REVIEW			496	7,401	3,303		
VCB			1,334	3,386	11,657		
SPORTS AUTHOR			6,843	334	3,886		
TRANS ADMIN			1,729	4,242	29,144	4,449	4,723
LANDSCAPE			1,412	6,343	1,943	4,449	
ROADWAY/PIPE			3,114	27,009	7,772	4,449	37,779
BRIDGE OPS			1,390	308	1,943	4,449	29

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
TRAF OPS/SIGNA			659	2,630	3,886	4,449	
TRAF SIGN/MARK			701	2,373		4,449	
TRAFFIC ENGIN			361	4,960	3,886	4,449	
ENGINEER/PLAN			159	7,311	3,886	4,449	
ENG/CONSTR			407	10,578	7,772	8,899	19,657
ENG/DESIGN			159	1,803	3,886	8,899	
GIS			91	113			
HAZ MAT FD 182			147	793	5,829		
FIRE IMPACT FE				11,855	1,943		
SCHOOL IMP FEE				11,429	1,943		
COM PRK IMP FE				12,978	19,430		
REG PRK IMP FE				10,595	5,829		
ROADS IMP FEE				11,740	19,430		
EMS IMPACT FEE				10,885	1,943		
FUNDS 201-299				2,342	91,319		
CONSER PKS/REC			248				
CONSER CTY LAN			22				
FUNDS 301-399				11,080	102,976		
SOLID WASTE			3,947	22,110	21,373	35,593	18,948
AIRPORT & PORT				15,915			
TOLL FACILITY			2,419	24,963	7,772	4,449	18,713
TRANSIT			8,461	90,034	23,316		
UTILITIES			14,305	49,204	54,403	35,590	17,178
ITG	360		420	1,493	1,943		14,462
GOVT COMMUNICA	1,387		87	949	3,886		
DENTAL	348		13	999	1,943		
GROUP MEDICAL	348		148	1,511	3,886		
GEN LIABILITY	348		145	1,074	7,772		
FLEET MGMT			1,580	4,052	1,935		178
FLEET REPLACE			65	839			
BONITA IMP FEE				3			
BON ROAD IMP F				14			
LAW ENF TRUST				817			
FD 190 ANIM TR				859			
FD 632 MOSQ CO				549			
FUND 661 BONDS				15			
FD 951 LT DEBT				1			
VIDEO/CABLE TV			126,290				
FIXED ASSETS				2,287			
CONTRACTS CHG							165,870
GENERAL GOVT			841,883	9,672,006			
ALL OTHERS	234,720			19,011			
Reimbursement			22,956				457,033
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			8,015	18,364	2,131	5,119	24,570
NON-DEPART'L			13,918		338		
BUDGET SVCS			2,306	11,238	1,417	3,977	10,033
PUB WKS ADMIN			3,737		1,089	3,950	335
CLK INT AUDIT	31,037	43,845	4,295				
CLERK TECH SVS	-7,663,675	184,150	22,983				66,723
CLERK HUM RES	1,188,815	-1,654,759	2,764				
CLERK FINANCE	2,172,212	220,919	-5,526,145				49,540
CTY ATTORNEY			15,136	-3,234,980	7,097	11,799	74,467
PURCHASING			3,925	34,241	-687,574	3,425	469
HUMAN RESOURCE			10,354	70,201	3,209	-1,422,655	35,077
MAINT/REP SVCS			133,889	64,171	46,718	49,951	-12,184,578
CONTRACTS ADM			3,426	16,080	31	2,376	
COUNTY MANAGER			11,076	50,905	3,359	6,623	74,909
COMMISSIONERS			8,529	551,777	8,737	3,960	123,639
CLERK ADMIN		23,013	6,531	38,408	93		71,011
CDBG			12,916		1,808	1,980	
EQUAL EMP OPP			1,141	6,030	187	1,987	2,168
VETERAN'S SVCS			682	3,289	546	1,189	
TAX COLLECTOR			2,930	4,751	155	36,524	59,631
CLK MICROG		18,410	2,111				
CLK CIVIL CRT		262,340	20,408				
CLK PROBATE		36,819	2,545				
CLK RECORDING	1,421,826	170,291	90,008				73,807
CLK DEL TAX		36,819	4,127				
CLK CASE & QUE		110,459	5,455				
CLK JURY		9,205	18,163				
CLK JUVENILE		50,627	3,731				
CLK CT SUPPORT		128,869	6,363				
CLK REC & PROC		73,640	3,636				
CLK SUP DEPOSI		27,615	2,141				
CLK APPEALS		9,205	454				
CLK COURT OPNS		59,832	4,834				
CRIM ADM SVCS		32,218	5,997				
CTS CUST SVC		128,869	6,363				
COURT DEPT	2,849,785						
CLERK OTHER			964,781				
CLERK MINUTES		27,614	2,566				14,673
FUNDS 80 - 951			706,664				62,558
PROP APPRAISER			1,056	40,308		18,880	34,003
ELECTIONS			2,097	2,010	249	5,470	37,222
JAIL							
SHERIFF			24,189	7,272	5,206		910,772
CT SVCS-GEN FD			2,019	3,143	9,719		
GUAR AD LITEM			663		62		
PUB DEFENDER			3,762	220	717		9,429

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
STATE ATTORNEY			4,218	511	2,259		25,394
MED EXAMINER			11,902	1,571	1,372		21,989
HUMAN SERVICES			126,095	26,238	14,387	24,093	51,966
STATE HEALTH			1,301				79,176
INT SVS FISCAL			5,017		3,491	5,149	
COUNTY LANDS			5,652	119,755	3,864	4,752	93
EMER MGMT OPS			17,205	11,000	10,514	1,540	14,992
EMER RESPONSE			84,382	32,744	20,916	125,954	16,622
EMER DISPATCH			24,351	11,292	382	14,775	16,622
PS LOGISTICS			18,239		2,626	3,448	16,622
PS INFO RESOUR			17,330		787	1,768	16,622
PKS/REC GEN'L			132,533	36,362	37,142	60,229	573,024
ECONOMIC DEVT			8,218	9,758	2,320	5,941	
ANIMAL CONTROL			47,863	36,873	46,525	37,000	13,996
SMART GROWTH			296	2,997		514	
OFF OF SUSTAIN			1,659		249		
NAT RES MGMT			28,886	119,682	13,359	17,874	3,714
CONST & DESIGN			3,959	20,245	2,946	4,221	38
FUND 102 MSTU			69,366		701	1,009	
FD 104 MSBU OP			25,480	6,359	701		
FUND 104 MSBU			5,152				
ADM OFF OF CTS			53,530				
HICKEY CREEK			3,283			397	
FUND 138			29,234	5,372			
FUND 139 OTHER			10,686			397	
CANAL MAINT			10,737	1,024	1,005	9,171	
SUR WTR MGMT			6,797	109	257	5,267	
LIBRARIES			295,046	24,301	42,041	129,007	252,750
E911 IMPLEMENT			11,139	2,668	818	2,624	
HEARING EXAMIN			3,465	73,819	546	2,376	326
PKS & REC 155			138,376	36,362	37,142	75,120	573,024
COMM DEVT ADM			30,773	70,566	14,370	5,149	
PLANNING 155			7,629	134,263	499	4,629	
DEVT REVIEW			23,308	59,786	343	5,030	318
REZONE & DRI'S			8,340	162,657	779	4,474	318
ENV SCIENCES			12,809	16,408	280	4,752	318
PERMIT ISSUANC			28,378	329	654	5,920	318
BUILDING INSP			49,551	4,312	1,846	10,337	318
CODE ENFORCE			59,375	184,255	1,465	12,813	318
PLANS REVIEW			17,374	1,828	467	3,625	318
ADM FEE COLLEC			2,376			496	
ZONING REVIEW			6,073		155	1,267	318
VCB			46,606	16,189	8,960	16,505	
SPORTS AUTHOR			6,785	804	4,472	1,189	
TRANS ADMIN			10,811	124,359	23,177	3,564	
LANDSCAPE			10,766	1,133	2,385	8,009	
ROADWAY/PIPE			64,581	2,558	5,354	49,764	24,229
BRIDGE OPS			10,197	73	2,167	7,856	3,477

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
TRAF OPS/SIGNA			17,922	1,242	7,059	9,901	
TRAF SIGN/MARK			22,219		6,966	12,277	
TRAFFIC ENGIN			11,476	2,339	4,185	6,337	45,580
ENGINEER/PLAN			3,099	20,099	1,722	2,772	1,552
ENG/CONSTR			8,006	57,118	849	7,128	1,552
ENG/DESIGN			3,099	3,545	506	2,772	1,552
GIS			2,050			1,583	
HAZ MAT FD 182			8,262		787	2,732	
FIRE IMPACT FE			11,624	1,315			
SCHOOL IMP FEE			9,085	256			
COM PRK IMP FE			17,357	36			
REG PRK IMP FE			3,557	1,242			
ROADS IMP FEE			10,019	3,362			
EMS IMPACT FEE			4,074	438			
FUNDS 201-299			14,791				
CONSER PKS/REC			2,500			4,356	
CONSER CTY LAN			228			397	
FUNDS 301-399			99,784		8,853		
SOLID WASTE			191,915	45,205	28,588	34,545	
AIRPORT & PORT			326,969			62,815	
TOLL FACILITY			120,172	731	14,181	48,374	40,708
TRANSIT			175,316	16,993	28,467	111,795	44,225
UTILITIES			416,866	144,823	129,062	131,052	495
ITG			15,199	4,495	21,522	397	3,398
GOVT COMMUNICA			9,892		1,725	1,524	4,799
DENTAL			9,132			218	1,204
GROUP MEDICAL			20,734		350	2,594	1,204
GEN LIABILITY			10,650	424,823	350	130,735	1,204
FLEET MGMT			86,218	438	25,811	13,136	14,880
FLEET REPLACE			5,865				
BONITA IMP FEE			39				
BON ROAD IMP F			148				
LAW ENF TRUST			4,659				
FD 190 ANIM TR			17,210				
FD 632 MOSQ CO			3,148				
FUND 661 BONDS			368				
FD 951 LT DEBT			4				
VIDEO/CABLE TV							
FIXED ASSETS			12,930				
CONTRACTS CHG				225,510			8,535,926
GENERAL GOVT							
ALL OTHERS			99,744				44,043

Reimbursement

Total	0	0	0	0	0	0	0
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Detail of Allocated Costs

Departments	CONTRACTS ADM	Tot. Allocated
BLDG USE ALLO		
EQUIP USE ALLO		
PUB RESOURCES	1,266	
NON-DEPART'L		
BUDGET SVCS	2,533	
PUB WKS ADMIN		
CLK INT AUDIT		
CLERK TECH SVS		
CLERK HUM RES		
CLERK FINANCE		
CTY ATTORNEY	1,266	
PURCHASING		
HUMAN RESOURCE	10,130	
MAINT/REP SVCS	6,331	
CONTRACTS ADM	-519,505	
COUNTY MANAGER	6,527	779,250
COMMISSIONERS		816,754
CLERK ADMIN		470,778
CDBG		21,420
EQUAL EMP OPP		12,332
VETERAN'S SVCS		25,756
TAX COLLECTOR		106,114
CLK MICROG		20,626
CLK CIVIL CRT		283,250
CLK PROBATE		39,451
CLK RECORDING		1,788,426
CLK DEL TAX		44,116
CLK CASE & QUE		115,914
CLK JURY		28,233
CLK JUVENILE		55,906
CLK CT SUPPORT		135,232
CLK REC & PROC		77,276
CLK SUP DEPOSI		29,848
CLK APPEALS		9,659
CLK COURT OPNS		69,035
CRIM ADM SVCS		38,643
CTS CUST SVC		135,232
COURT DEPT		3,445,475
CLERK OTHER		1,124,240
CLERK MINUTES		54,593
FUNDS 80 - 951		849,483
PROP APPRAISER		98,224
ELECTIONS		51,057
JAIL		1,038,297
SHERIFF		1,082,512
CT SVCS-GEN FD		28,682
GUAR AD LITEM		750
PUB DEFENDER		131,578

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/10
Detail of Allocated Costs

Summary Page: 20

Departments	CONTRACTS ADM	Tot. Allocated
STATE ATTORNEY		34,547
MED EXAMINER	1,305	52,255
HUMAN SERVICES	10,443	291,115
STATE HEALTH		84,426
INT SVS FISCAL		110,225
COUNTY LANDS	2,611	254,671
EMER MGMT OPS	2,611	67,001
EMER RESPONSE	2,611	329,282
EMER DISPATCH	2,611	86,415
PS LOGISTICS	1,305	51,449
PS INFO RESOUR	1,305	46,931
PKS/REC GEN'L	6,527	905,398
ECONOMIC DEVT		35,292
ANIMAL CONTROL	1,305	248,671
SMART GROWTH	1,305	7,085
OFF OF SUSTAIN		2,052
NAT RES MGMT	2,611	275,942
CONST & DESIGN		239,427
FUND 102 MSTU		90,676
FD 104 MSBU OP		53,713
FUND 104 MSBU		5,839
ADM OFF OF CTS		60,087
HICKEY CREEK		4,195
FUND 138		38,461
FUND 139 OTHER		12,599
CANAL MAINT		32,062
SUR WTR MGMT		20,516
LIBRARIES	1,305	839,249
B911 IMPLEMENT		22,691
HEARING EXAMIN	1,305	91,836
PKS & REC 155	6,527	915,932
COMM DEVT ADM		165,270
PLANNING 155		157,802
DEVT REVIEW		117,297
REZONE & DRI'S		180,934
ENV SCIENCES		45,407
PERMIT ISSUANC		50,946
BUILDING INSP		94,106
CODE ENFORCE		273,732
PLANS REVIEW		43,437
ADM FEE COLLEC		2,995
ZONING REVIEW		19,013
VCB	10,443	115,080
SPORTS AUTHOR	1,305	25,618
TRANS ADMIN	2,611	208,809
LANDSCAPE		36,440
ROADWAY/PIPE		226,609
BRIDGE OPS		31,889

Detail of Allocated Costs

Departments	CONTRACTS ADM	Tot. Allocated
TRAF OPS/SIGNA	1,305	49,053
TRAF SIGN/MARK	1,305	50,290
TRAFFIC ENGIN		83,573
ENGINEER/PLAN		45,049
ENG/CONSTR		121,966
ENG/DESIGN		26,221
GIS		3,837
HAZ MAT FD 182		18,550
FIRE IMPACT FE		26,737
SCHOOL IMP FEE		22,713
COM PRK IMP FE		49,801
REG PRK IMP FE		21,223
ROADS IMP FEE		44,551
EMS IMPACT FEE		17,340
FUNDS 201-299		108,452
CONSER PKS/REC		7,104
CONSER CTY LAN		647
FUNDS 301-399		222,693
SOLID WASTE	10,443	412,667
AIRPORT & PORT		405,699
TOLL FACILITY	2,611	285,093
TRANSIT	10,443	509,050
UTILITIES	7,833	1,000,811
ITG	1,305	64,994
GOVT COMMUNICA		24,249
DENTAL		13,857
GROUP MEDICAL		30,775
GEN LIABILITY	6,530	583,631
FLEET MGMT		148,228
FLEET REPLACE		6,769
BONITA IMP FEE		42
BON ROAD IMP F		162
LAW ENF TRUST		5,476
FD 190 ANIM TR		18,069
FD 632 MOSQ CO		3,697
FUND 661 BONDS		383
FD 951 LT DEBT		5
VIDEO/CABLE TV		126,290
FIXED ASSETS		15,217
CONTRACTS CHG	389,631	9,316,937
GENERAL GOVT		10,513,889
ALL OTHERS		397,518
Reimbursement		479,989
Total	0	45,396,863

LEE COUNTY, FL - OMB A-87 COST PLAN - FYE 9/30/10
Summary of Allocation Basis

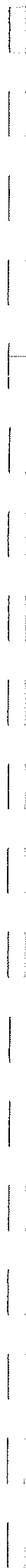
Summary Page: 22

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.
OTHER CHARGES	DIRECT ASSIGNMENT
UNEMPLOYMENT CLAIMS	UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT
COST/IMPACT FEE PLAN	DIRECT ASSIGNMENT
CONS/FIN SVS IMP FEE	NUMBER OF IMPACT FEE AREAS
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
BUDGET SVCS	
DEPARTMENTAL ADMIN	PERCENTAGE OF TIME PER DEPARTMENT SERVED
PUB WKS ADMIN	
DEPARTMENTAL COORD	PERCENTAGE OF SUPPORT TIME
ADMIN POOL	PERCENTAGE OF SUPPORT TIME
CLK INT AUDIT	
AUDIT SERVICES	NUMBER OF MANPOWER HOURS AUDITED PER AGENCY
CLERK 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, FL - OMB A-87 COST PLAN - FYE 9/30/10
Summary of Allocation Basis

Summary Page: 23

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 2010
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 \$9,037,750 and yields a use charge of \$180,755. This has been allocated based on occupied square footage.

Justice Center - Acquisition and renovation costs total \$115,366,300 and yields a use charge of \$2,307,326. 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:	2,488,081			2,488,081
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,488,081	0		2,488,081
	=====	=====		=====

BLDG USE ALLO
Schedule of Costs to be
Allocated by Function

	Total	G & A ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
Expenses:			
DEPRECIATION EXPENSE	2,488,081	180,755	2,307,326
Departmental			
Expenditures:	2,488,081	180,755	2,307,326
Functional Cost:	2,488,081	180,755	2,307,326
1st Allocation:	2,488,081	180,755	2,307,326
	-----	-----	-----
2nd Allocation:	0		

Total Allocated:	2,488,081	180,755	2,307,326
	=====	=====	=====

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	8,059		8,059		8,059
BUDGET SVCS	1,907.00	1.836	3,319		3,319		3,319
CLERK TECH SVS	12,683.00	12.213	22,076		22,076		22,076
CLERK FINANCE	9,417.00	9.068	16,391		16,391		16,391
CTY ATTORNEY	13,764.00	13.254	23,957		23,957		23,957
HUMAN RESOURCE	6,061.00	5.836	10,550		10,550		10,550
COUNTY MANAGER	12,109.00	11.660	21,077		21,077		21,077
COMMISSIONERS	20,081.00	19.337	34,953		34,953		34,953
CLERK ADMIN	4,248.00	4.091	7,394		7,394		7,394
EQUAL EMP OPP	360.00	0.347	627		627		627
CLK RECORDING	12,256.00	11.802	21,333		21,333		21,333
CLERK MINUTES	2,436.00	2.346	4,240		4,240		4,240
ITG	207.00	0.199	360		360		360
GOVT COMMUNICA	797.00	0.767	1,387		1,387		1,387
DENTAL	200.00	0.193	348		348		348
GROUP MEDICAL	200.00	0.193	348		348		348
GEN LIABILITY	200.00	0.193	348		348		348
ALL OTHERS	2,291.00	2.206	3,988		3,988		3,988
Total:	103,847.00	100.000	180,755		180,755		180,755
	=====	=====	=====	=====	=====	=====	=====

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	10.00	10.000	230,733		230,733		230,733
COURT DEPT	25.00	25.000	576,832		576,832		576,832
JAIL	45.00	45.000	1,038,297		1,038,297		1,038,297
SHERIFF	5.00	5.000	115,366		115,366		115,366
PUB DEFENDER	5.00	5.000	115,366		115,366		115,366
ALL OTHERS	10.00	10.000	230,732		230,732		230,732
Total:	100.00	100.000	2,307,326		2,307,326		2,307,326
	=====	=====	=====	=====	=====	=====	=====

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	8,059	8,059	
BUDGET SVCS	3,319	3,319	
CLERK TECH SVS	22,076	22,076	
CLERK FINANCE	16,391	16,391	
CTY ATTORNEY	23,957	23,957	
HUMAN RESOURCE	10,550	10,550	
COUNTY MANAGER	21,077	21,077	
COMMISSIONERS	34,953	34,953	
CLERK ADMIN	238,127	7,394	230,733
EQUAL EMP OPP	627	627	
CLK RECORDING	21,333	21,333	
COURT DEPT	576,832		576,832
CLERK MINUTES	4,240	4,240	
JAIL	1,038,297		1,038,297
SHERIFF	115,366		115,366
PUB DEFENDER	115,366		115,366
ITG	360	360	
GOVT COMMUNICA	1,387	1,387	
DENTAL	348	348	
GROUP MEDICAL	348	348	
GEN LIABILITY	348	348	
ALL OTHERS	234,720	3,988	230,732
Reimbursement:			
Total:	2,488,081	180,755	2,307,326
	=====	=====	=====

FISCAL 2010
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, 2010.

EQUIP USE ALLO

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	3,363,074			3,363,074
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	3,363,074	0		3,363,074
	=====	=====		=====

EQUIP USE ALLO
Schedule of Costs to be
Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	3,363,074		3,363,074
Departmental Expenditures:	3,363,074		3,363,074
Functional Cost:	3,363,074		3,363,074
1st Allocation:	3,363,074		3,363,074
	-----		-----
2nd Allocation:	0		

Total Allocated:	3,363,074		3,363,074
	=====		=====

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	71,823.00	2.136	71,823		71,823		71,823
PUB WKS ADMIN	2,055.00	0.061	2,055		2,055		2,055
CLERK TECH SVS	1,909,205.00	56.770	1,909,205		1,909,205		1,909,205
CLERK HUM RES	1,000.00	0.030	1,000		1,000		1,000
CLERK FINANCE	2,611.00	0.078	2,611		2,611		2,611
CTY ATTORNEY	9,736.00	0.290	9,736		9,736		9,736
PURCHASING	1,107.00	0.033	1,107		1,107		1,107
HUMAN RESOURCE	9,212.00	0.274	9,212		9,212		9,212
MAINT/REP SVCS	1,356,325.00	40.330	1,356,325		1,356,325		1,356,325
Total:	3,363,074.00	100.000	3,363,074		3,363,074		3,363,074
	=====	=====	=====	=====	=====	=====	=====

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	71,823	71,823
PUB WKS ADMIN	2,055	2,055
CLERK TECH SVS	1,909,205	1,909,205
CLERK HUM RES	1,000	1,000
CLERK FINANCE	2,611	2,611
CTY ATTORNEY	9,736	9,736
PURCHASING	1,107	1,107
HUMAN RESOURCE	9,212	9,212
MAINT/REP SVCS	1,356,325	1,356,325

Reimbursement:

Total:	3,363,074	3,363,074
	=====	=====

FISCAL 2010
PUBLIC RESOURCES
NATURE AND EXTENT OF SERVICES

This office provides administrative support for Video and Cable TV, the Mail Center and Graphics. The division also processes Blue Sheets. A salary and wage analysis was performed to functionalize expenses. Expenditures associated with the processing of blue sheets have been allocated departmentally on the number of blue sheets submitted. Video and Cable TV services have been directly assigned. General government expenses are disallowed for plan purposes. The duplicating function is responsible for providing duplicating support services and has been allocated based on departmental billing charges. Web Design expenses are allocated on the number of full time employees per department. Revenue totalling \$261,740 have been credited against expenses.

PUB RESOURCES
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,102,238			1,102,238
Deductions:				
ADVERTISING	-46,221			
INT/EXT PRINT/XEROX	21,414			
COUNTY FUNCTION	-41,526			
INTERNAL GRAPHICS	1,919			
Total Deductions:	-64,414			-64,414
Allocated Additions:				
BLDG USE ALLO	8,059		8,059	
EQUIP USE ALLO	71,823		71,823	
PUB RESOURCES		1,666	1,666	
NON-DEPART'L		283	283	
BUDGET SVCS		1,873	1,873	
CLERK FINANCE		8,015	8,015	
CTY ATTORNEY		18,364	18,364	
PURCHASING		2,131	2,131	
HUMAN RESOURCE		5,119	5,119	
MAINT/REP SVCS		24,570	24,570	
CONTRACTS ADM		1,266	1,266	
Total Allocated Additions:	79,882	63,287	143,169	143,169
Total to be Allocated:	1,117,706	63,287		1,180,993
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS
Expenses:					
SALARIES & WAGES	575,803		40,307	63,338	28,790
FRINGE BENEFITS	268,171		18,772	29,499	13,409
DATA PROCESS/NETWORK	90,015		6,300	9,902	4,501
TRAVEL	229		16	25	11
MOTOR POOL/VEH MAINT	7,716		540	849	386
TELEPHONE	15,606		1,093	1,717	780
POSTAGE AND FREIGHT	278,690				
PRINTING SUPPLIES	5,413				
SUPPLIES	7,131		499	784	357
MINOR EQUIPMENT	193		13	21	10
EQUIPMENT RENTAL	12,490		874	1,374	625
EQUIP MAINTENANCE	18,136		1,269	1,995	907
REFERENCE MATERIALS	1,347		95	148	67
ADVERTISING	46,221	46,221			
SELF INSURANCE/BONDS	8,013		561	881	401
INTERNAL POSTAGE	-255,196				
INT/EXT PRINT/XEROX	-21,414	-21,414			
OTHER REVENUES	-6,544		-458	-720	-327
COUNTY FUNCTION	41,526	41,526			
PRINTING	8,286		581	911	414
OTHER CHARGES	620		44	68	31
INTERNAL GRAPHICS	-1,919	-1,919			
INTERNAL REPAIR	1,705		119	188	85
Departmental					
Expenditures:	1,102,238	64,414	70,625	110,980	50,447
Deductions:	-64,414	-64,414			
Functional Cost:	1,037,824		70,625	110,980	50,447
Additions 1st					
Others:	79,882	79,882	5,436	8,542	3,883
Reallocate Admin:		-79,882			
1st Allocation:	1,117,706		76,061	119,522	54,330

Additions 2nd					
Others:	63,287	63,287	4,307	6,768	3,077
Reallocate Admin:		-63,287			
2nd Allocation:	63,287		4,307	6,768	3,077

Total Allocated:	1,180,993		80,368	126,290	57,407
=====			=====	=====	=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	DUPLICATING SERVICES	GENERAL GOVERNMENT
Expenses:		
SALARIES & WAGES	34,548	408,820
FRINGE BENEFITS	16,090	190,401
DATA PROCESS/NETWORK	5,401	63,911
TRAVEL	14	163
MOTOR POOL/VEH MAINT	463	5,478
TELEPHONE	936	11,080
POSTAGE AND FREIGHT		278,690
PRINTING SUPPLIES	5,413	
SUPPLIES	428	5,063
MINOR EQUIPMENT	12	137
EQUIPMENT RENTAL	749	8,868
EQUIP MAINTENANCE	1,088	12,877
REFERENCE MATERIALS	81	956
ADVERTISING		
SELF INSURANCE/BONDS	481	5,689
INTERNAL POSTAGE		-255,196
INT/EXT PRINT/XEROX	-75,335	
OTHER REVENUES	-393	-4,646
COUNTY FUNCTION		
PRINTING	497	5,883
OTHER CHARGES	37	440
INTERNAL GRAPHICS		
INTERNAL REPAIR	102	1,211
Departmental		
Expenditures:	-9,388	739,825
Functional Cost:	-9,388	739,825
Additions 1st		
Others:	5,076	56,945
1st Allocation:	-4,312	796,770
	-----	-----
Additions 2nd		
Others:	4,022	45,113
2nd Allocation:	4,022	45,113
	-----	-----
Total Allocated:	-290	841,883
	=====	=====

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	1.812	1,378		1,378		1,378
PUB WKS ADMIN	6.00	0.494	376		376	22	398
CLERK FINANCE	81.50	6.713	5,106		5,106	294	5,400
CTY ATTORNEY	125.00	10.297	7,832		7,832	452	8,284
PURCHASING	6.00	0.494	376		376	22	398
COUNTY MANAGER	41.00	3.377	2,569		2,569	148	2,717
COMMISSIONERS	70.00	5.766	4,386		4,386	253	4,639
CLK DEL TAX	43.00	3.542	2,694		2,694	155	2,849
COURT DEPT	1.00	0.082	63		63	4	67
CLERK MINUTES	81.50	6.713	5,106		5,106	294	5,400
SHERIFF	18.00	1.483	1,128		1,128	65	1,193
HUMAN SERVICES	52.00	4.283	3,258		3,258	188	3,446
COUNTY LANDS	124.00	10.214	7,769		7,769	448	8,217
EMER MGMT OPS	0.49	0.040	31		31	2	33
EMER RESPONSE	39.98	3.293	2,505		2,505	144	2,649
EMER DISPATCH	4.69	0.386	294		294	17	311
PKS/REC GEN'L	20.00	1.647	1,253		1,253	72	1,325
ECONOMIC DEVT	10.00	0.824	627		627	36	663
ANIMAL CONTROL	1.00	0.082	63		63	4	67
NAT RES MGMT	43.00	3.542	2,694		2,694	155	2,849
CONST & DESIGN	30.00	2.471	1,880		1,880	108	1,988
CANAL MAINT	14.83	1.222	929		929	54	983
SUR WTR MGMT	14.83	1.222	929		929	54	983
LIBRARIES	24.00	1.977	1,504		1,504	87	1,591
E911 IMPLEMENT	0.84	0.069	53		53	3	56
PKS & REC 155	20.00	1.647	1,253		1,253	72	1,325
COMM DEVT ADM	6.40	0.527	401		401	23	424
PLANNING 155	6.40	0.527	401		401	23	424
DEVT REVIEW	6.40	0.527	401		401	23	424
REZONE & DRI'S	6.40	0.527	401		401	23	424
ENV SCIENCES	6.40	0.527	401		401	23	424
PERMIT ISSUANC	6.40	0.527	401		401	23	424
BUILDING INSP	6.40	0.527	401		401	23	424
CODE ENFORCE	6.40	0.527	401		401	23	424
PLANS REVIEW	6.40	0.527	401		401	23	424
ZONING REVIEW	6.40	0.527	401		401	23	424
VCB	10.00	0.824	627		627	36	663
SPORTS AUTHOR	2.00	0.165	125		125	7	132
TRANS ADMIN	14.85	1.223	930		930	54	984
LANDSCAPE	14.83	1.222	929		929	54	983
ROADWAY/PIPE	14.83	1.222	929		929	54	983
BRIDGE OPS	14.83	1.222	929		929	54	983
SOLID WASTE	35.00	2.883	2,193		2,193	126	2,319
TRANSIT	22.00	1.812	1,378		1,378	79	1,457
UTILITIES	120.00	9.885	7,518		7,518	434	7,952
ITG	6.00	0.494	376		376	22	398

PUB RESOURCES
Detail Allocation of
BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FLEET REPLACE	1.00	0.082	61		61	4	65
Total:	1,214.00	100.000	76,061		76,061	4,307	80,368
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET LISTING

PUB RESOURCES
Detail Allocation of
VIDEO/CABLE TV

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VIDEO/CABLE TV	100.00	100.000	119,522		119,522	6,768	126,290
Total:	100.00	100.000	119,522		119,522	6,768	126,290
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE ANALYSIS

PUB RESOURCES
Detail Allocation of
WEB DESIGN/GRAPHICS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	13.45	0.530	288		288		288
BUDGET SVCS	10.45	0.411	224		224	13	237
PUB WKS ADMIN	7.85	0.309	168		168	10	178
CTY ATTORNEY	31.00	1.220	663		663	38	701
PURCHASING	9.00	0.354	193		193	11	204
HUMAN RESOURCE	13.40	0.528	287	-41	246	16	262
MAINT/REP SVCS	126.00	4.961	2,695		2,695	153	2,848
CONTRACTS ADM	6.00	0.236	128		128	7	135
COUNTY MANAGER	8.18	0.322	175		175	10	185
COMMISSIONERS	10.00	0.394	214		214	12	226
CDBG	5.00	0.197	107		107	6	113
EQUAL EMP OPP	5.02	0.198	107		107	6	113
VETERAN'S SVCS	3.00	0.118	64	-33	31	4	35
HUMAN SERVICES	50.00	1.969	1,069		1,069	61	1,130
INT SVS FISCAL	13.00	0.512	278		278	16	294
COUNTY LANDS	12.00	0.472	257		257	15	272
EMER MGMT OPS	3.65	0.144	78		78	4	82
EMER RESPONSE	299.25	11.782	6,401	-99	6,302	364	6,666
EMER DISPATCH	35.10	1.382	751		751	43	794
PS LOGISTICS	8.20	0.323	175		175	10	185
PS INFO RESOUR	4.20	0.165	90		90	5	95
PKS/REC GEN'L	100.70	3.965	2,154	-258	1,896	123	2,019
ECONOMIC DEVT	15.00	0.591	321		321	18	339
ANIMAL CONTROL	45.00	1.772	963		963	55	1,018
SMART GROWTH	1.30	0.051	28		28	2	30
NAT RES MGMT	39.70	1.563	849		849	48	897
CONST & DESIGN	10.15	0.400	217		217	12	229
FUND 102 MSTU	2.55	0.100	55		55	3	58
HICKEY CREEK	1.00	0.039	21		21	1	22
FUND 139 OTHER	1.00	0.039	21		21	1	22
CANAL MAINT	21.00	0.827	449		449	26	475
SUR WTR MGMT	13.30	0.524	284		284	16	300
LIBRARIES	249.00	9.803	5,326		5,326	303	5,629
E911 IMPLEMENT	6.25	0.246	134		134	8	142
HEARING EXAMIN	6.00	0.236	128		128	7	135
PKS & REC 155	138.30	5.445	2,958	-257	2,701	168	2,869
COMM DEVT ADM	13.00	0.512	278	-8	270	16	286
PLANNING 155	9.00	0.354	193		193	11	204
DEVT REVIEW	12.70	0.500	272		272	15	287
REZONE & DRI'S	11.30	0.445	242		242	14	256
ENV SCIENCES	12.00	0.472	257		257	15	272
PERMIT ISSUANC	14.95	0.589	320		320	18	338
BUILDING INSP	26.10	1.028	558		558	32	590
CODE ENFORCE	32.35	1.274	692	-37	655	39	694
PLANS REVIEW	9.15	0.360	196		196	11	207
ADM FEE COLLEC	1.25	0.049	27		27	2	29

PUB RESOURCES
Detail Allocation of
WEB DESIGN/GRAPHICS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ZONING REVIEW	3.20	0.126	68		68	4	72
VCB	24.00	0.945	513	-99	414	29	443
SPORTS AUTHOR	3.00	0.118	64		64	4	68
TRANS ADMIN	9.00	0.354	193		193	11	204
LANDSCAPE	19.00	0.748	406		406	23	429
ROADWAY/PIPE	114.00	4.488	2,438	-446	1,992	139	2,131
BRIDGE OPS	18.00	0.709	385		385	22	407
TRAF OPS/SIGNA	25.00	0.984	535		535	30	565
TRAF SIGN/MARK	31.00	1.220	663		663	38	701
TRAFFIC ENGIN	16.00	0.630	342		342	19	361
ENGINEER/PLAN	7.00	0.276	150		150	9	159
ENG/CONSTR	18.00	0.709	385		385	22	407
ENG/DESIGN	7.00	0.276	150		150	9	159
GIS	4.00	0.157	86		86	5	91
HAZ MAT FD 182	6.50	0.256	139		139	8	147
CONSER PKS/REC	11.00	0.433	235		235	13	248
CONSER CTY LAN	1.00	0.039	21		21	1	22
SOLID WASTE	72.00	2.835	1,540		1,540	88	1,628
TOLL FACILITY	98.00	3.858	2,096		2,096	119	2,215
TRANSIT	257.00	10.118	5,497	-227	5,270	313	5,583
UTILITIES	281.00	11.063	6,011		6,011	342	6,353
ITG	1.00	0.039	21		21	1	22
GOVT COMMUNICA	3.85	0.152	82		82	5	87
DENTAL	0.55	0.022	12		12	1	13
GROUP MEDICAL	6.55	0.258	140		140	8	148
GEN LIABILITY	5.55	0.219	119		119	7	126
FLEET MGMT	32.00	1.260	684		684	39	723
Sub-total:	2,540.00	100.000	54,330	-1,505	52,825	3,077	55,902

Reimbursement:				1,505	1,505		1,505
Total:	2,540.00	100.000	54,330		54,330	3,077	57,407
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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	17.00	0.119	84	-434	-350	5	-345
CTY ATTORNEY	121.00	0.847	601	-249	352	34	386
HUMAN RESOURCE	1,653.00	11.568	8,216	-4,620	3,596	465	4,061
COUNTY MANAGER	45.00	0.315	224	-23	201	13	214
COMMISSIONERS	61.00	0.427	303	-56	247	17	264
EQUAL EMP OPP	15.00	0.105	75		75	4	79
VETERAN'S SVCS	8.00	0.056	40	-12	28	2	30
COURT DEPT	3,208.00	22.451	15,945		15,945	903	16,848
COUNTY LANDS	52.00	0.364	258	-79	179	15	194
EMER RESPONSE	1,370.00	9.588	6,810	-2,116	4,694	386	5,080
LIBRARIES	5,250.00	36.742	26,095	-11,328	14,767	1,478	16,245
COMM DEVT ADM	10.00	0.070	50		50	3	53
PLANNING 155	18.00	0.126	89	-175	-86	5	-81
ENV SCIENCES	21.00	0.147	104	-164	-60	6	-54
CODE ENFORCE	115.00	0.805	572	-159	413	32	445
PLANS REVIEW	32.00	0.224	159		159	9	168
VCB	51.00	0.357	253	-39	214	14	228
SPORTS AUTHOR	1,557.00	10.896	7,739	-1,534	6,205	438	6,643
TRANS ADMIN	103.00	0.721	512		512	29	541
TRAF OPS/SIGNA	18.00	0.126	89		89	5	94
TOLL FACILITY	47.00	0.329	234	-43	191	13	204
TRANSIT	279.00	1.953	1,387	-45	1,342	79	1,421
GEN LIABILITY	8.00	0.056	40	-23	17	2	19
FLEET MGMT	230.00	1.610	1,144	-352	792	65	857
Sub-total:	14,289.00	100.000	71,023	-21,451	49,572	4,022	53,594
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Reimbursement:				21,451	21,451		21,451
Total:	14,289.00	100.000	71,023		71,023	4,022	75,045
	=====	=====	=====	=====	=====	=====	=====

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	796,770		796,770	45,113	841,883
Total:	100.00	100.000	796,770		796,770	45,113	841,883
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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	1,666	1,378		288	
BUDGET SVCS	-108			237	-345
PUB WKS ADMIN	576	398		178	
CLERK FINANCE	5,400	5,400			
CTY ATTORNEY	9,371	8,284		701	386
PURCHASING	602	398		204	
HUMAN RESOURCE	4,323			262	4,061
MAINT/REP SVCS	2,848			2,848	
CONTRACTS ADM	135			135	
COUNTY MANAGER	3,116	2,717		185	214
COMMISSIONERS	5,129	4,639		226	264
CDBG	113			113	
EQUAL EMP OPP	192			113	79
VETERAN'S SVCS	65			35	30
CLK DEL TAX	2,849	2,849			
COURT DEPT	16,915	67			16,848
CLERK MINUTES	5,400	5,400			
SHERIFF	1,193	1,193			
HUMAN SERVICES	4,576	3,446		1,130	
INT SVS FISCAL	294			294	
COUNTY LANDS	8,683	8,217		272	194
EMER MGMT OPS	115	33		82	
EMER RESPONSE	14,395	2,649		6,666	5,080
EMER DISPATCH	1,105	311		794	
PS LOGISTICS	185			185	
PS INFO RESOUR	95			95	
PKS/REC GEN'L	3,344	1,325		2,019	
ECONOMIC DEVT	1,002	663		339	
ANIMAL CONTROL	1,085	67		1,018	
SMART GROWTH	30			30	
NAT RES MGMT	3,746	2,849		897	
CONST & DESIGN	2,217	1,988		229	
FUND 102 MSTU	58			58	
HICKEY CREEK	22			22	
FUND 139 OTHER	22			22	
CANAL MAINT	1,458	983		475	
SUR WTR MGMT	1,283	983		300	
LIBRARIES	23,465	1,591		5,629	16,245
E911 IMPLEMENT	198	56		142	
HEARING EXAMIN	135			135	
PKS & REC 155	4,194	1,325		2,869	
COMM DEVT ADM	763	424		286	53
PLANNING 155	547	424		204	-81
DEVT REVIEW	711	424		287	
REZONE & DRI'S	680	424		256	
ENV SCIENCES	642	424		272	-54
PERMIT ISSUANC	762	424		338	
BUILDING INSP	1,014	424		590	

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	VIDEO/CABLE TV	WEB DESIGN/GRAPHICS	DUPLICATING SERVICES
CODE ENFORCE	1,563	424		694	445
PLANS REVIEW	799	424		207	168
ADM FEE COLLEC	29			29	
ZONING REVIEW	496	424		72	
VCB	1,334	663		443	228
SPORTS AUTHOR	6,843	132		68	6,643
TRANS ADMIN	1,729	984		204	541
LANDSCAPE	1,412	983		429	
ROADWAY/PIPE	3,114	983		2,131	
BRIDGE OPS	1,390	983		407	
TRAF OPS/SIGNA	659			565	94
TRAF SIGN/MARK	701			701	
TRAFFIC ENGIN	361			361	
ENGINEER/PLAN	159			159	
ENG/CONSTR	407			407	
ENG/DESIGN	159			159	
GIS	91			91	
HAZ MAT FD 182	147			147	
CONSER PKS/REC	248			248	
CONSER CTY LAN	22			22	
SOLID WASTE	3,947	2,319		1,628	
TOLL FACILITY	2,419			2,215	204
TRANSIT	8,461	1,457		5,583	1,421
UTILITIES	14,305	7,952		6,353	
ITG	420	398		22	
GOVT COMMUNICA	87			87	
DENTAL	13			13	
GROUP MEDICAL	148			148	
GEN LIABILITY	145			126	19
FLEET MGMT	1,580			723	857
FLEET REPLACE	65	65			
VIDEO/CABLE TV	126,290		126,290		
GENERAL GOVT	841,883				
Reimbursement:	22,956			1,505	21,451
Total:	1,180,993	80,368	126,290	57,407	75,045
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PUB RESOURCES

Departmental Cost Allocation Summary

Departments	GENERAL GOVERNMENT
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PUB RESOURCES	
BUDGET SVCS	
PUB WKS ADMIN	
CLERK FINANCE	
CTY ATTORNEY	
PURCHASING	
HUMAN RESOURCE	
MAINT/REP SVCS	
CONTRACTS ADM	
COUNTY MANAGER	
COMMISSIONERS	
CDBG	
EQUAL EMP OPP	
VETERAN'S SVCS	
CLK DEL TAX	
COURT DEPT	
CLERK MINUTES	
SHERIFF	
HUMAN SERVICES	
INT SVS FISCAL	
COUNTY LANDS	
EMER MGMT OPS	
EMER RESPONSE	
EMER DISPATCH	
PS LOGISTICS	
PS INFO RESOUR	
PKS/REC GEN'L	
ECONOMIC DEVT	
ANIMAL CONTROL	
SMART GROWTH	
NAT RES MGMT	
CONST & DESIGN	
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

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

841,883

Reimbursement:

Total: 841,883

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FISCAL 2010
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 \$459,125. 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 \$408,420 and have been allocated departmentally based on quarterly state payment vouchers.

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

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

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

NON-DEPART'L

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	11,155,449			11,155,449
Allocated Additions:				
NON-DEPART'L		858	858	
CLERK FINANCE		13,918	13,918	
PURCHASING		338	338	
Total Allocated Additions:		15,114	15,114	15,114
Total to be Allocated:	11,155,449	15,114		11,170,563
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	459,125		459,125		
UNEMPLOYMENT COMP	408,420				408,420
MEMBERSHIPS & DUES	66,988			66,988	
PROFESSIONAL SERVICE	19,500				
CONS/LEGAL SERVICES	409				
CREDIT CARD FEES	40,690				
FISCAL SUP - IMP FEE	8,146				
OTHER PROF SVCS	416,849			416,849	
FINANCIAL SVCS	10,063			10,063	
TRAVEL	33,341			33,341	
REFERENCE MATERIALS	22,800			22,800	
TRAINING/SEMINARS	10,202			10,202	
OTHER OPERATING	9,658,916				
 Departmental					
Expenditures:	11,155,449		459,125	560,243	408,420
Functional Cost:	11,155,449		459,125	560,243	408,420
1st Allocation:	11,155,449		459,125	560,243	408,420
	-----		-----	-----	-----
 Additions 2nd					
Others:	15,114	15,114	617	759	554
Reallocate Admin:		-15,114			
2nd Allocation:	15,114		617	759	554
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 Total Allocated:	 11,170,563		 459,742	 561,002	 408,974
	=====		=====	=====	=====

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

	COST/IMPACT FEE PLAN	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
Expenses:			
ANNUAL AUDIT			
UNEMPLOYMENT COMP			
MEMBERSHIPS & DUES			
PROFESSIONAL SERVICE	19,500		
CONS/LEGAL SERVICES		409	
CREDIT CARD FEES		40,690	
FISCAL SUP - IMP FEE		8,146	
OTHER PROF SVCS			
FINANCIAL SVCS			
TRAVEL			
REFERENCE MATERIALS			
TRAINING/SEMINARS			
OTHER OPERATING			9,658,916
Departmental			
Expenditures:	19,500	49,245	9,658,916
Functional Cost:	19,500	49,245	9,658,916
1st Allocation:	19,500	49,245	9,658,916
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Additions 2nd			
Others:	28	66	13,090
2nd Allocation:	28	66	13,090
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Total Allocated:	19,528	49,311	9,672,006
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NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	878.00	0.062	283		283		283
NON-DEPART'L	2,657.00	0.187	858		858		858
PUB WKS ADMIN	501.34	0.035	162		162		162
CLK INT AUDIT	451.00	0.032	146		146		146
CLERK TECH SVS	2,082.00	0.146	672		672	1	673
CLERK HUM RES	468.00	0.033	151		151		151
CLERK FINANCE	1,750.00	0.123	565		565	1	566
CTY ATTORNEY	1,468.00	0.103	474		474	1	475
PURCHASING	461.00	0.032	149		149		149
HUMAN RESOURCE	1,932.00	0.136	624		624	1	625
MAINT/REP SVCS	14,567.00	1.024	4,702		4,702	6	4,708
CONTRACTS ADM	501.33	0.035	162		162		162
COUNTY MANAGER	2,250.00	0.158	726		726	1	727
COMMISSIONERS	1,847.00	0.130	596		596	1	597
CLERK ADMIN	1,682.00	0.118	543		543	1	544
CDBG	2,218.00	0.156	716		716	1	717
TAX COLLECTOR	559.00	0.039	180		180		180
CLK MICROG	324.00	0.023	105		105		105
CLK CIVIL CRT	1,553.00	0.109	501		501	1	502
CLK PROBATE	271.00	0.019	87		87		87
CLK RECORDING	34,528.00	2.428	11,146		11,146	15	11,161
CLK DEL TAX	994.00	0.070	321		321		321
CLK JURY	2,678.00	0.188	864		864	1	865
CLK JUVENILE	408.00	0.029	132		132		132
CLK SUP DEPOSI	286.00	0.020	92		92		92
CLK COURT OPNS	733.00	0.052	237		237		237
CRIM ADM SVCS	1,322.00	0.093	427		427	1	428
CLERK OTHER	493,309.00	34.684	159,243		159,243	216	159,459
CLERK MINUTES	309.00	0.022	100		100		100
FUNDS 80 - 951	248,299.00	17.458	80,152		80,152	109	80,261
PROP APPRAISER	283.00	0.020	91		91		91
ELECTIONS	381.00	0.027	123		123		123
SHERIFF	3,178.00	0.223	1,026		1,026	1	1,027
CT SVCS-GEN FD	624.00	0.044	201		201		201
GUAR AD LITEM	78.00	0.005	25		25		25
PUB DEFENDER	436.00	0.031	141		141		141
STATE ATTORNEY	689.00	0.048	222		222		222
MED EXAMINER	1,505.00	0.106	486		486	1	487
HUMAN SERVICES	18,187.00	1.279	5,871		5,871	8	5,879
STATE HEALTH	195.00	0.014	63		63		63
INT SVS FISCAL	501.33	0.035	162		162		162
COUNTY LANDS	621.00	0.044	200		200		200
EMER MGMT OPS	2,671.20	0.188	862		862	1	863
EMER RESPONSE	2,671.20	0.188	862		862	1	863
EMER DISPATCH	2,671.20	0.188	862		862	1	863
PS LOGISTICS	2,671.20	0.188	862		862	1	863

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PS INFO RESOUR	2,671.20	0.188	862		862	1	863
PKS/REC GEN'L	13,846.00	0.974	4,470		4,470	6	4,476
ECONOMIC DEVT	871.00	0.061	281		281		281
ANIMAL CONTROL	5,379.00	0.378	1,736		1,736	2	1,738
OFF OF SUSTAIN	445.00	0.031	144		144		144
NAT RES MGMT	3,441.00	0.242	1,111		1,111	2	1,113
CONST & DESIGN	474.00	0.033	153		153		153
FUND 102 MSTU	30,405.00	2.138	9,815		9,815	13	9,828
FD 104 MSBU OP	11,402.00	0.802	3,681		3,681	5	3,686
FUND 104 MSBU	2,126.00	0.149	686		686	1	687
ADM OFF OF CTS	20,284.00	1.426	6,548		6,548	9	6,557
HICKEY CREEK	1,525.00	0.107	492		492	1	493
FUND 138	11,927.00	0.839	3,850		3,850	5	3,855
FUND 139 OTHER	4,622.00	0.325	1,492		1,492	2	1,494
CANAL MAINT	2,005.00	0.141	647		647	1	648
SUR WTR MGMT	1,270.00	0.089	410		410	1	411
LIBRARIES	38,235.00	2.688	12,342		12,342	17	12,359
E911 IMPLEMENT	4,202.00	0.295	1,356		1,356	2	1,358
HEARING EXAMIN	558.00	0.039	180		180		180
PKS & REC 155	13,370.00	0.940	4,316		4,316	6	4,322
COMM DEVT ADM	4,667.00	0.328	1,507		1,507	2	1,509
PLANNING 155	1,137.00	0.080	367		367		367
DEVT REVIEW	2,524.00	0.177	815		815	1	816
REZONE & DRI'S	1,183.00	0.083	382		382	1	383
ENV SCIENCES	1,735.00	0.122	560		560	1	561
PERMIT ISSUANC	3,488.00	0.245	1,126		1,126	2	1,128
BUILDING INSP	6,089.00	0.428	1,966		1,966	3	1,969
CODE ENFORCE	6,430.00	0.452	2,076		2,076	3	2,079
PLANS REVIEW	2,135.00	0.150	689		689	1	690
ADM FEE COLLEC	291.00	0.020	94		94		94
ZONING REVIEW	746.00	0.052	241		241		241
VCB	7,823.00	0.550	2,525		2,525	3	2,528
SPORTS AUTHOR	1,036.00	0.073	334		334		334
TRANS ADMIN	2,903.00	0.204	937		937	1	938
LANDSCAPE	1,007.00	0.071	325		325		325
ROADWAY/PIPE	6,040.00	0.425	1,950		1,950	3	1,953
BRIDGE OPS	954.00	0.067	308		308		308
TRAF OPS/SIGNA	1,956.00	0.138	631		631	1	632
TRAF SIGN/MARK	2,425.00	0.171	783		783	1	784
TRAFFIC ENGIN	1,252.00	0.088	404		404	1	405
ENGINEER/PLAN	468.00	0.033	151		151		151
ENG/CONSTR	1,202.00	0.085	388		388	1	389
ENG/DESIGN	468.00	0.033	151		151		151
GIS	351.00	0.025	113		113		113
HAZ MAT FD 182	2,455.00	0.173	792		792	1	793
FIRE IMPACT FE	5,054.00	0.355	1,631		1,631	2	1,633

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SCHOOL IMP FEE	3,734.00	0.263	1,205		1,205	2	1,207
COM PRK IMP FE	8,525.00	0.599	2,752		2,752	4	2,756
REG PRK IMP FE	1,151.00	0.081	372		372	1	373
ROADS IMP FEE	4,695.00	0.330	1,516		1,516	2	1,518
EMS IMPACT FEE	2,061.00	0.145	665		665	1	666
FUNDS 201-299	7,246.00	0.509	2,339		2,339	3	2,342
FUNDS 301-399	34,277.00	2.410	11,065		11,065	15	11,080
SOLID WASTE	36,028.00	2.533	11,630		11,630	16	11,646
AIRPORT & PORT	49,235.00	3.462	15,893		15,893	22	15,915
TOLL FACILITY	25,096.00	1.764	8,101		8,101	11	8,112
TRANSIT	20,228.00	1.422	6,530		6,530	9	6,539
UTILITIES	72,786.00	5.118	23,496		23,496	32	23,528
ITG	4,620.00	0.325	1,491		1,491	2	1,493
GOVT COMMUNICA	2,938.00	0.207	948		948	1	949
DENTAL	3,092.00	0.217	998		998	1	999
GROUP MEDICAL	4,676.00	0.329	1,509		1,509	2	1,511
GEN LIABILITY	3,325.00	0.234	1,073		1,073	1	1,074
FLEET MGMT	12,538.00	0.882	4,047		4,047	5	4,052
FLEET REPLACE	2,595.00	0.182	838		838	1	839
BONITA IMP FEE	8.00	0.001	3		3		3
BON ROAD IMP F	43.00	0.003	14		14		14
LAW ENF TRUST	2,527.00	0.178	816		816	1	817
FD 190 ANIM TR	2,658.00	0.187	858		858	1	859
FD 632 MOSQ CO	1,699.00	0.119	548		548	1	549
FUND 661 BONDS	47.00	0.003	15		15		15
FD 951 LT DEBT	2.00	0.000	1		1		1
FIXED ASSETS	7,076.00	0.498	2,284		2,284	3	2,287
ALL OTHERS	15,863.00	1.115	5,125		5,125	7	5,132
Total:	1,422,296.00	100.000	459,125		459,125	617	459,742
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L
Detail Allocation of
OTHER CHARGES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	100.00	100.000	560,243		560,243	759	561,002
Total:	100.00	100.000	560,243		560,243	759	561,002
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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
MAINT/REP SVCS	6,325.00	1.549	6,325		6,325	9	6,334
COUNTY MANAGER	7,150.00	1.751	7,150		7,150	10	7,160
EMER RESPONSE	20,246.00	4.957	20,246		20,246	27	20,273
EMER DISPATCH	6,245.00	1.529	6,245		6,245	8	6,253
PKS/REC GEN'L	9,616.00	2.354	9,616		9,616	13	9,629
ANIMAL CONTROL	8,941.00	2.189	8,941		8,941	12	8,953
NAT RES MGMT	5,775.00	1.414	5,775		5,775	8	5,783
CANAL MAINT	1,330.00	0.326	1,330		1,330	2	1,332
LIBRARIES	4,035.00	0.988	4,035		4,035	5	4,040
HEARING EXAMIN	3,850.00	0.943	3,850		3,850	5	3,855
PKS & REC 155	9,616.00	2.354	9,616		9,616	13	9,629
COMM DEVT ADM	14,025.00	3.434	14,025		14,025	19	14,044
PLANNING 155	6,556.00	1.605	6,556		6,556	9	6,565
DEVT REVIEW	23,650.00	5.791	23,650		23,650	32	23,682
ENV SCIENCES	6,325.00	1.549	6,325		6,325	9	6,334
PERMIT ISSUANC	10,140.00	2.483	10,140		10,140	14	10,154
BUILDING INSP	21,427.00	5.246	21,427		21,427	29	21,456
CODE ENFORCE	8,549.00	2.093	8,549		8,549	12	8,561
PLANS REVIEW	15,013.00	3.676	15,013		15,013	20	15,033
ZONING REVIEW	7,150.00	1.751	7,150		7,150	10	7,160
VCB	857.00	0.210	857		857	1	858
TRANS ADMIN	3,300.00	0.808	3,300		3,300	4	3,304
LANDSCAPE	6,010.00	1.472	6,010		6,010	8	6,018
ROADWAY/PIPE	25,022.00	6.127	25,022		25,022	34	25,056
TRAF OPS/SIGNA	1,995.00	0.488	1,995		1,995	3	1,998
TRAF SIGN/MARK	1,587.00	0.389	1,587		1,587	2	1,589
TRAFFIC ENGIN	4,549.00	1.114	4,549		4,549	6	4,555
ENGINEER/PLAN	7,150.00	1.751	7,150		7,150	10	7,160
ENG/CONSTR	10,175.00	2.491	10,175		10,175	14	10,189
ENG/DESIGN	1,650.00	0.404	1,650		1,650	2	1,652
SOLID WASTE	10,450.00	2.559	10,450		10,450	14	10,464
TOLL FACILITY	16,828.00	4.120	16,828		16,828	23	16,851
TRANSIT	83,382.00	20.416	83,382		83,382	113	83,495
UTILITIES	25,641.00	6.278	25,641		25,641	35	25,676
ALL OTHERS	13,860.00	3.394	13,860		13,860	19	13,879
Total:	408,420.00	100.000	408,420		408,420	554	408,974
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Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COUNTY MANAGER	7,500.00	38.462	7,500		7,500	10	7,510
FIRE IMPACT FE	2,000.00	10.256	2,000		2,000	3	2,003
SCHOOL IMP FEE	2,000.00	10.256	2,000		2,000	3	2,003
COM PRK IMP FE	2,000.00	10.256	2,000		2,000	3	2,003
REG PRK IMP FE	2,000.00	10.256	2,000		2,000	3	2,003
ROADS IMP FEE	2,000.00	10.256	2,000		2,000	3	2,003
EMS IMPACT FEE	2,000.00	10.256	2,000		2,000	3	2,003
Total:	19,500.00	100.000	19,500		19,500	28	19,528
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Allocation Basis: DIRECT ASSIGNMENT

Source: BUDGET SERVICES

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

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FIRE IMPACT FE	1.00	16.667	8,208		8,208	11	8,219
SCHOOL IMP FEE	1.00	16.667	8,208		8,208	11	8,219
COM PRK IMP FE	1.00	16.667	8,208		8,208	11	8,219
REG PRK IMP FE	1.00	16.667	8,208		8,208	11	8,219
ROADS IMP FEE	1.00	16.667	8,208		8,208	11	8,219
EMS IMPACT FEE	1.00	16.667	8,205		8,205	11	8,216
Total:	6.00	100.000	49,245		49,245	66	49,311
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Allocation Basis: NUMBER OF IMPACT FEE AREAS

Source: MANAGER - INTERNAL SERVICES (FISCAL)

NON-DEPART'L
Detail Allocation of
GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	9,658,916		9,658,916	13,090	9,672,006
Total:	100.00	100.000	9,658,916		9,658,916	13,090	9,672,006
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Allocation Basis: DIRECT ASSIGNMENT

Source: FINANCIAL BUDGET STATUS REPORT

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
PUB RESOURCES	283	283			
NON-DEPART'L	858	858			
PUB WKS ADMIN	162	162			
CLK INT AUDIT	146	146			
CLERK TECH SVS	673	673			
CLERK HUM RES	151	151			
CLERK FINANCE	566	566			
CTY ATTORNEY	475	475			
PURCHASING	149	149			
HUMAN RESOURCE	625	625			
MAINT/REP SVCS	11,042	4,708		6,334	
CONTRACTS ADM	162	162			
COUNTY MANAGER	576,399	727	561,002	7,160	7,510
COMMISSIONERS	597	597			
CLERK ADMIN	544	544			
CDBG	717	717			
TAX COLLECTOR	180	180			
CLK MICROG	105	105			
CLK CIVIL CRT	502	502			
CLK PROBATE	87	87			
CLK RECORDING	11,161	11,161			
CLK DEL TAX	321	321			
CLK JURY	865	865			
CLK JUVENILE	132	132			
CLK SUP DEPOST	92	92			
CLK COURT OPNS	237	237			
CRIM ADM SVCS	428	428			
CLERK OTHER	159,459	159,459			
CLERK MINUTES	100	100			
FUNDS 80 - 951	80,261	80,261			
PROP APPRAISER	91	91			
ELECTIONS	123	123			
SHERIFF	1,027	1,027			
CT SVCS-GEN FD	201	201			
GUAR AD LITEM	25	25			
PUB DEFENDER	141	141			
STATE ATTORNEY	222	222			
MED EXAMINER	487	487			
HUMAN SERVICES	5,879	5,879			
STATE HEALTH	63	63			
INT SVS FISCAL	162	162			
COUNTY LANDS	200	200			
EMER MGMT OPS	863	863			
EMER RESPONSE	21,136	863		20,273	
EMER DISPATCH	7,116	863		6,253	
PS LOGISTICS	863	863			
PS INFO RESOUR	863	863			
PKS/REC GEN'L	14,105	4,476		9,629	

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
ECONOMIC DEVT	281	281			
ANIMAL CONTROL	10,691	1,738		8,953	
OFF OF SUSTAIN	144	144			
NAT RES MGMT	6,896	1,113		5,783	
CONST & DESIGN	153	153			
FUND 102 MSTU	9,828	9,828			
FD 104 MSBU OP	3,686	3,686			
FUND 104 MSBU	687	687			
ADM OFF OF CTS	6,557	6,557			
HICKEY CREEK	493	493			
FUND 138	3,855	3,855			
FUND 139 OTHER	1,494	1,494			
CANAL MAINT	1,980	648		1,332	
SUR WTR MGMT	411	411			
LIBRARIES	16,399	12,359		4,040	
E911 IMPLEMENT	1,358	1,358			
HEARING EXAMIN	4,035	180		3,855	
PKS & REC 155	13,951	4,322		9,629	
COMM DEVT ADM	15,553	1,509		14,044	
PLANNING 155	6,932	367		6,565	
DEVT REVIEW	24,498	816		23,682	
REZONE & DRI'S	383	383			
ENV SCIENCES	6,895	561		6,334	
PERMIT ISSUANC	11,282	1,128		10,154	
BUILDING INSP	23,425	1,969		21,456	
CODE ENFORCE	10,640	2,079		8,561	
PLANS REVIEW	15,723	690		15,033	
ADM FEE COLLEC	94	94			
ZONING REVIEW	7,401	241		7,160	
VCB	3,386	2,528		858	
SPORTS AUTHOR	334	334			
TRANS ADMIN	4,242	938		3,304	
LANDSCAPE	6,343	325		6,018	
ROADWAY/PIPE	27,009	1,953		25,056	
BRIDGE OPS	308	308			
TRAF OPS/SIGNA	2,630	632		1,998	
TRAF SIGN/MARK	2,373	784		1,589	
TRAFFIC ENGIN	4,960	405		4,555	
ENGINEER/PLAN	7,311	151		7,160	
ENG/CONSTR	10,578	389		10,189	
ENG/DESIGN	1,803	151		1,652	
GIS	113	113			
HAZ MAT FD 182	793	793			
FIRE IMPACT FE	11,855	1,633			2,003
SCHOOL IMP FEE	11,429	1,207			2,003
COM PRK IMP FE	12,978	2,756			2,003
REG PRK IMP FE	10,595	373			2,003
ROADS IMP FEE	11,740	1,518			2,003

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	OTHER CHARGES	UNEMPLOYMENT CLAIMS	COST/IMPACT FEE PLAN
EMS IMPACT FEE	10,885	666			2,003
FUNDS 201-299	2,342	2,342			
FUNDS 301-399	11,080	11,080			
SOLID WASTE	22,110	11,646		10,464	
AIRPORT & PORT	15,915	15,915			
TOLL FACILITY	24,963	8,112		16,851	
TRANSIT	90,034	6,539		83,495	
UTILITIES	49,204	23,528		25,676	
ITG	1,493	1,493			
GOVT COMMUNICA	949	949			
DENTAL	999	999			
GROUP MEDICAL	1,511	1,511			
GEN LIABILITY	1,074	1,074			
FLEET MGMT	4,052	4,052			
FLEET REPLACE	839	839			
BONITA IMP FEE	3	3			
BON ROAD IMP F	14	14			
LAW ENF TRUST	817	817			
FD 190 ANIM TR	859	859			
FD 632 MOSQ CO	549	549			
FUND 661 BONDS	15	15			
FD 951 LT DEBT	1	1			
FIXED ASSETS	2,287	2,287			
GENERAL GOVT	9,672,006				
ALL OTHERS	19,011	5,132		13,879	

Reimbursement:

Total:	11,170,563	459,742	561,002	408,974	19,528
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NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
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PUB RESOURCES		
NON-DEPART'L		
PUB WKS ADMIN		
CLK INT AUDIT		
CLERK TECH SVS		
CLERK HUM RES		
CLERK FINANCE		
CTY ATTORNEY		
PURCHASING		
HUMAN RESOURCE		
MAINT/REP SVCS		
CONTRACTS ADM		
COUNTY MANAGER		
COMMISSIONERS		
CLERK ADMIN		
CDBG		
TAX COLLECTOR		
CLK MICROG		
CLK CIVIL CRT		
CLK PROBATE		
CLK RECORDING		
CLK DEL TAX		
CLK JURY		
CLK JUVENILE		
CLK SUP DEPOSI		
CLK COURT OPNS		
CRIM ADM SVCS		
CLERK OTHER		
CLERK MINUTES		
FUNDS 80 - 951		
PROP APPRAISER		
ELECTIONS		
SHERIFF		
CT SVCS-GEN FD		
GUAR AD LITEM		
PUB DEFENDER		
STATE ATTORNEY		
MED EXAMINER		
HUMAN SERVICES		
STATE HEALTH		
INT SVS FISCAL		
COUNTY LANDS		
EMER MGMT OPS		
EMER RESPONSE		
EMER DISPATCH		
PS LOGISTICS		
PS INFO RESOUR		
PKS/REC GEN'L		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
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ECONOMIC DEVT		
ANIMAL CONTROL		
OFF OF SUSTAIN		
NAT RES MGMT		
CONST & DESIGN		
FUND 102 MSTU		
PD 104 MSBU OP		
FUND 104 MSBU		
ADM OFF OF CTS		
HICKEY CREEK		
FUND 138		
FUND 139 OTHER		
CANAL MAINT		
SUR WTR MGMT		
LIBRARIES		
E911 IMPLEMENT		
HEARING EXAMIN		
PKS & REC 155		
COMM DEVT ADM		
PLANNING 155		
DEVT REVIEW		
REZONE & DRI'S		
ENV SCIENCES		
PERMIT ISSUANC		
BUILDING INSP		
CODE ENFORCE		
PLANS REVIEW		
ADM FEE COLLEC		
ZONING REVIEW		
VCB		
SPORTS AUTHOR		
TRANS ADMIN		
LANDSCAPE		
ROADWAY/PIPE		
BRIDGE OPS		
TRAF OPS/SIGNA		
TRAF SIGN/MARK		
TRAFFIC ENGIN		
ENGINEER/PLAN		
ENG/CONSTR		
ENG/DESIGN		
GIS		
HAZ MAT FD 182		
FIRE IMPACT FE	8,219	
SCHOOL IMP FEE	8,219	
COM PRK IMP FE	8,219	
REG PRK IMP FE	8,219	
ROADS IMP FEE	8,219	

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	CONS/FIN SVS IMP FEE	GENERAL GOVERNMENT
EMS IMPACT FEE	8,216	
FUNDS 201-299		
FUNDS 301-399		
SOLID WASTE		
AIRPORT & PORT		
TOLL FACILITY		
TRANSIT		
UTILITIES		
ITG		
GOVT COMMUNICA		
DENTAL		
GROUP MEDICAL		
GEN LIABILITY		
FLEET MGMT		
FLEET REPLACE		
BONITA IMP FEE		
BON ROAD IMP F		
LAW ENF TRUST		
FD 190 ANIM TR		
FD 632 MOSQ CO		
FUND 661 BONDS		
FD 951 LT DEBT		
FIXED ASSETS		
GENERAL GOVT		9,672,006
ALL OTHERS		

Reimbursement:

Total:	49,311	9,672,006
	=====	=====

FISCAL 2010
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:	843,429			843,429
Allocated Additions:				
BLDG USE ALLO	3,319		3,319	
PUB RESOURCES	-126	18	-108	
CLERK FINANCE		2,306	2,306	
CTY ATTORNEY		11,238	11,238	
PURCHASING		1,417	1,417	
HUMAN RESOURCE		3,977	3,977	
MAINT/REP SVCS		10,033	10,033	
CONTRACTS ADM		2,533	2,533	
Total Allocated Additions:	3,193	31,522	34,715	34,715
Total to be Allocated:	846,622	31,522		878,144
	=====	=====		=====

BUDGET SVCS
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	573,552		573,552
FRINGE BENEFITS	209,612		209,612
DATA PROCESS/NETWORK	41,257		41,257
CONTRACTED SERVICES	93		93
TRAVEL	481		481
TELEPHONE	7,851		7,851
EQUIPMENT RENTAL	666		666
SELF INSURANCE	1,355		1,355
PRINTING/COPYING	48		48
SUPPLIES	1,983		1,983
MINOR EQUIPMENT	198		198
REFERENCE MATERIALS	30		30
MEMBERSHIPS	1,305		1,305
OTHER CHARGES	2,970		2,970
INTERNAL REPAIRS	2,028		2,028
Departmental			
Expenditures:	843,429		843,429
Functional Cost:	843,429		843,429
Additions 1st			
Others:	3,193	3,193	3,193
Reallocate Admin:		-3,193	
1st Allocation:	846,622		846,622
	-----		-----
Additions 2nd			
Others:	31,522	31,522	31,522
Reallocate Admin:		-31,522	
2nd Allocation:	31,522		31,522
	-----		-----
Total Allocated:	878,144		878,144
	=====		=====

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1.00	0.221	1,873		1,873		1,873
PUB WKS ADMIN	1.00	0.221	1,873		1,873	70	1,943
CTY ATTORNEY	3.00	0.664	5,619		5,619	210	5,829
PURCHASING	2.00	0.442	3,746		3,746	140	3,886
HUMAN RESOURCE	5.00	1.106	9,365		9,365	349	9,714
MAINT/REP SVCS	4.00	0.885	7,492		7,492	280	7,772
CONTRACTS ADM	2.00	0.442	3,746		3,746	140	3,886
COUNTY MANAGER	13.00	2.876	24,350		24,350	909	25,259
COMMISSIONERS	7.00	1.549	13,111		13,111	489	13,600
CLERK ADMIN	2.00	0.442	3,746		3,746	140	3,886
CDBG	2.00	0.442	3,746		3,746	140	3,886
VETERAN'S SVCS	5.00	1.106	9,365		9,365	349	9,714
TAX COLLECTOR	1.00	0.221	1,873		1,873	70	1,943
COURT DEPT	1.00	0.221	1,873		1,873	70	1,943
PROP APPRAISER	2.00	0.442	3,746		3,746	140	3,886
ELECTIONS	2.00	0.442	3,746		3,746	140	3,886
SHERIFF	9.00	1.991	16,858		16,858	629	17,487
CT SVCS-GEN PD	7.00	1.549	13,111		13,111	489	13,600
PUB DEFENDER	1.00	0.221	1,873		1,873	70	1,943
STATE ATTORNEY	1.00	0.221	1,873		1,873	70	1,943
MED EXAMINER	7.00	1.549	13,111		13,111	489	13,600
HUMAN SERVICES	14.00	3.097	26,223		26,223	979	27,202
STATE HEALTH	2.00	0.442	3,746		3,746	140	3,886
INT SVS FISCAL	3.00	0.664	5,619		5,619	210	5,829
COUNTY LANDS	2.00	0.442	3,746		3,746	140	3,886
EMER MGMT OPS	4.20	0.929	7,867		7,867	294	8,161
EMER RESPONSE	4.20	0.929	7,867		7,867	294	8,161
EMER DISPATCH	4.20	0.929	7,867		7,867	294	8,161
PS LOGISTICS	4.20	0.929	7,867		7,867	294	8,161
PS INFO RESOUR	4.20	0.929	7,867		7,867	294	8,161
PKS/REC GEN'L	9.00	1.991	16,858		16,858	629	17,487
ECONOMIC DEVT	4.00	0.885	7,492		7,492	280	7,772
ANIMAL CONTROL	12.00	2.655	22,477		22,477	839	23,316
SMART GROWTH	1.00	0.221	1,873		1,873	70	1,943
NAT RES MGMT	4.00	0.885	7,492		7,492	280	7,772
CONST & DESIGN	2.00	0.442	3,746		3,746	140	3,886
FUND 102 MSTU	5.00	1.106	9,365		9,365	349	9,714
PD 104 MSBU OP	9.00	1.991	16,858		16,858	629	17,487
CANAL MAINT	1.00	0.221	1,873		1,873	70	1,943
SUR WTR MGMT	1.00	0.221	1,873		1,873	70	1,943
LIBRARIES	16.00	3.540	29,969		29,969	1,118	31,087
E911 IMPLEMENT	2.00	0.442	3,746		3,746	140	3,886
HEARING EXAMIN	3.00	0.664	5,619		5,619	210	5,829
PKS & REC 155	10.00	2.212	18,731		18,731	699	19,430
COMM DEVT ADM	1.70	0.376	3,184		3,184	119	3,303
PLANNING 155	1.70	0.376	3,184		3,184	119	3,303

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DEVT REVIEW	1.70	0.376	3,184		3,184	119	3,303
REZONE & DRI'S	1.70	0.376	3,184		3,184	119	3,303
ENV SCIENCES	1.70	0.376	3,184		3,184	119	3,303
PERMIT ISSUANC	1.70	0.376	3,184		3,184	119	3,303
BUILDING INSP	1.70	0.376	3,184		3,184	119	3,303
CODE ENFORCE	1.70	0.376	3,184		3,184	119	3,303
PLANS REVIEW	1.70	0.376	3,184		3,184	119	3,303
ZONING REVIEW	1.70	0.376	3,184		3,184	119	3,303
VCB	6.00	1.327	11,238		11,238	419	11,657
SPORTS AUTHOR	2.00	0.442	3,746		3,746	140	3,886
TRANS ADMIN	15.00	3.319	28,096		28,096	1,048	29,144
LANDSCAPE	1.00	0.221	1,873		1,873	70	1,943
ROADWAY/PIPE	4.00	0.885	7,492		7,492	280	7,772
BRIDGE OPS	1.00	0.221	1,873		1,873	70	1,943
TRAF OPS/SIGNA	2.00	0.442	3,746		3,746	140	3,886
TRAFFIC ENGIN	2.00	0.442	3,746		3,746	140	3,886
ENGINEER/PLAN	2.00	0.442	3,746		3,746	140	3,886
ENG/CONSTR	4.00	0.885	7,492		7,492	280	7,772
ENG/DESIGN	2.00	0.442	3,746		3,746	140	3,886
HAZ MAT FD 182	3.00	0.664	5,619		5,619	210	5,829
FIRE IMPACT FE	1.00	0.221	1,873		1,873	70	1,943
SCHOOL IMP FEE	1.00	0.221	1,873		1,873	70	1,943
COM PRK IMP FE	10.00	2.212	18,731		18,731	699	19,430
REG PRK IMP FE	3.00	0.664	5,619		5,619	210	5,829
ROADS IMP FEE	10.00	2.212	18,731		18,731	699	19,430
EMS IMPACT FEE	1.00	0.221	1,873		1,873	70	1,943
FUNDS 201-299	47.00	10.398	88,034		88,034	3,285	91,319
FUNDS 301-399	53.00	11.726	99,272		99,272	3,704	102,976
SOLID WASTE	11.00	2.434	20,604		20,604	769	21,373
TOLL FACILITY	4.00	0.885	7,492		7,492	280	7,772
TRANSIT	12.00	2.655	22,477		22,477	839	23,316
UTILITIES	28.00	6.195	52,446		52,446	1,957	54,403
ITG	1.00	0.221	1,873		1,873	70	1,943
GOVT COMMUNICA	2.00	0.442	3,746		3,746	140	3,886
DENTAL	1.00	0.221	1,873		1,873	70	1,943
GROUP MEDICAL	2.00	0.442	3,746		3,746	140	3,886
GEN LIABILITY	4.00	0.885	7,492		7,492	280	7,772
FLEET MGMT	1.00	0.221	1,877		1,877	58	1,935
Total:	452.00	100.000	846,622		846,622	31,522	878,144
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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	1,873	1,873
PUB WKS ADMIN	1,943	1,943
CTY ATTORNEY	5,829	5,829
PURCHASING	3,886	3,886
HUMAN RESOURCE	9,714	9,714
MAINT/REP SVCS	7,772	7,772
CONTRACTS ADM	3,886	3,886
COUNTY MANAGER	25,259	25,259
COMMISSIONERS	13,600	13,600
CLERK ADMIN	3,886	3,886
CDBG	3,886	3,886
VETERAN'S SVCS	9,714	9,714
TAX COLLECTOR	1,943	1,943
COURT DEPT	1,943	1,943
PROP APPRAISER	3,886	3,886
ELECTIONS	3,886	3,886
SHERIFF	17,487	17,487
CT SVCS-GEN FD	13,600	13,600
PUB DEFENDER	1,943	1,943
STATE ATTORNEY	1,943	1,943
MED EXAMINER	13,600	13,600
HUMAN SERVICES	27,202	27,202
STATE HEALTH	3,886	3,886
INT SVS FISCAL	5,829	5,829
COUNTY LANDS	3,886	3,886
EMER MGMT OPS	8,161	8,161
EMER RESPONSE	8,161	8,161
EMER DISPATCH	8,161	8,161
PS LOGISTICS	8,161	8,161
PS INFO RESOUR	8,161	8,161
PKS/REC GEN'L	17,487	17,487
ECONOMIC DEVT	7,772	7,772
ANIMAL CONTROL	23,316	23,316
SMART GROWTH	1,943	1,943
NAT RES MGMT	7,772	7,772
CONST & DESIGN	3,886	3,886
FUND 102 MSTU	9,714	9,714
FD 104 MSBU OP	17,487	17,487
CANAL MAINT	1,943	1,943
SUR WTR MGMT	1,943	1,943
LIBRARIES	31,087	31,087
E911 IMPLEMENT	3,886	3,886
HEARING EXAMIN	5,829	5,829
PKS & REC 155	19,430	19,430
COMM DEVT ADM	3,303	3,303
PLANNING 155	3,303	3,303
DEVT REVIEW	3,303	3,303
REZONE & DRI'S	3,303	3,303

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
ENV SCIENCES	3,303	3,303
PERMIT ISSUANC	3,303	3,303
BUILDING INSP	3,303	3,303
CODE ENFORCE	3,303	3,303
PLANS REVIEW	3,303	3,303
ZONING REVIEW	3,303	3,303
VCB	11,657	11,657
SPORTS AUTHOR	3,886	3,886
TRANS ADMIN	29,144	29,144
LANDSCAPE	1,943	1,943
ROADWAY/PIPE	7,772	7,772
BRIDGE OPS	1,943	1,943
TRAF OPS/SIGNA	3,886	3,886
TRAFFIC ENGIN	3,886	3,886
ENGINEER/PLAN	3,886	3,886
ENG/CONSTR	7,772	7,772
ENG/DESIGN	3,886	3,886
HAZ MAT FD 182	5,829	5,829
FIRE IMPACT FE	1,943	1,943
SCHOOL IMP FEE	1,943	1,943
COM PRK IMP FE	19,430	19,430
REG PRK IMP FE	5,829	5,829
ROADS IMP FEE	19,430	19,430
EMS IMPACT FEE	1,943	1,943
FUNDS 201-299	91,319	91,319
FUNDS 301-399	102,976	102,976
SOLID WASTE	21,373	21,373
TOLL FACILITY	7,772	7,772
TRANSIT	23,316	23,316
UTILITIES	54,403	54,403
ITG	1,943	1,943
GOVT COMMUNICA	3,886	3,886
DENTAL	1,943	1,943
GROUP MEDICAL	3,886	3,886
GEN LIABILITY	7,772	7,772
FLEET MGMT	1,935	1,935

Reimbursement:

Total:	878,144	878,144
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FISCAL 2010
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:	768,494			768,494
Deductions:				
ADVERTISING	-864			
Total Deductions:	-864			-864
Allocated Additions:				
EQUIP USE ALLO	2,055		2,055	
PUB RESOURCES	544	32	576	
NON-DEPART'L	162		162	
BUDGET SVCS	1,873	70	1,943	
PUB WKS ADMIN		74,137	74,137	
CLERK FINANCE		3,737	3,737	
PURCHASING		1,089	1,089	
HUMAN RESOURCE		3,950	3,950	
MAINT/REP SVCS		335	335	
Total Allocated Additions:	4,634	83,350	87,984	87,984
Total to be Allocated:	772,264	83,350		855,614
	=====	=====		=====

PUB WKS ADMIN
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	512,801		266,657	246,144
FRINGE BENEFITS	186,913		97,195	89,718
DATA PROCESS/NETWORK	33,756		17,553	16,203
FREIGHT & POSTAGE	6,243		3,246	2,997
TELEPHONE	7,366		3,830	3,536
ADMIN CHARGE	6,960		3,619	3,341
RENTALS	1,670		868	802
INSURANCE	1,834		954	880
REPAIRS AND MAINT	577		300	277
FISCAL SUPPORT	2,679		1,393	1,286
OFFICE SUPPLIES	5,635		2,930	2,705
MINOR EQUIPMENT	140		73	67
OTHER CHARGES	1,056		549	507
ADVERTISING	864	864		
Departmental Expenditures:	768,494	864	399,167	368,463
Deductions:	-864	-864		
Functional Cost:	767,630		399,167	368,463
Additions 1st				
Others:	4,634	4,634	2,410	2,224
Reallocate Admin:		-4,634		
1st Allocation:	772,264		401,577	370,687
	-----		-----	-----
Additions 2nd				
Others:	83,350	83,350	43,336	40,014
Reallocate Admin:		-83,350		
2nd Allocation:	83,350		43,336	40,014
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Total Allocated:	855,614		444,913	410,701
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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	15.00	15.000	60,237		60,237	6,501	66,738
CONTRACTS ADM	5.00	5.000	20,079		20,079	2,167	22,246
INT SVS FISCAL	8.00	8.000	32,126		32,126	3,467	35,593
NAT RES MGMT	7.00	7.000	28,110		28,110	3,034	31,144
CONST & DESIGN	34.00	34.000	136,536		136,536	14,736	151,272
CANAL MAINT	1.00	1.000	4,016		4,016	433	4,449
SUR WTR MGMT	1.00	1.000	4,016		4,016	433	4,449
TRANS ADMIN	1.00	1.000	4,016		4,016	433	4,449
LANDSCAPE	1.00	1.000	4,016		4,016	433	4,449
ROADWAY/PIPE	1.00	1.000	4,016		4,016	433	4,449
BRIDGE OPS	1.00	1.000	4,016		4,016	433	4,449
TRAF OPS/SIGNA	1.00	1.000	4,016		4,016	433	4,449
TRAF SIGN/MARK	1.00	1.000	4,016		4,016	433	4,449
TRAFFIC ENGIN	1.00	1.000	4,016		4,016	433	4,449
ENGINEER/PLAN	1.00	1.000	4,016		4,016	433	4,449
ENG/CONSTR	2.00	2.000	8,032		8,032	867	8,899
ENG/DESIGN	2.00	2.000	8,032		8,032	867	8,899
SOLID WASTE	8.00	8.000	32,126		32,126	3,467	35,593
TOLL FACILITY	1.00	1.000	4,016		4,016	433	4,449
UTILITIES	8.00	8.000	32,123		32,123	3,467	35,590
Total:	100.00	100.000	401,577		401,577	43,336	444,913
	=====	=====	=====	=====	=====	=====	=====

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
PUB WKS ADMIN	20.00	20.000	74,137		74,137		74,137
MAINT/REP SVCS	10.00	10.000	37,069		37,069	5,001	42,070
CONTRACTS ADM	20.00	20.000	74,137		74,137	10,002	84,139
INT SVS FISCAL	13.00	13.000	48,189		48,189	6,501	54,690
COUNTY LANDS	25.00	25.000	92,672		92,672	12,503	105,175
CONST & DESIGN	12.00	12.000	44,483		44,483	6,007	50,490
Total:	100.00	100.000	370,687		370,687	40,014	410,701
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	ADMIN POOL
PUB WKS ADMIN	74,137		74,137
MAINT/REP SVCS	108,808	66,738	42,070
CONTRACTS ADM	106,385	22,246	84,139
INT SVS FISCAL	90,283	35,593	54,690
COUNTY LANDS	105,175		105,175
NAT RES MGMT	31,144	31,144	
CONST & DESIGN	201,762	151,272	50,490
CANAL MAINT	4,449	4,449	
SUR WTR MGMT	4,449	4,449	
TRANS ADMIN	4,449	4,449	
LANDSCAPE	4,449	4,449	
ROADWAY/PIPE	4,449	4,449	
BRIDGE OPS	4,449	4,449	
TRAF OPS/SIGNA	4,449	4,449	
TRAF SIGN/MARK	4,449	4,449	
TRAFFIC ENGIN	4,449	4,449	
ENGINEER/PLAN	4,449	4,449	
ENG/CONSTR	8,899	8,899	
ENG/DESIGN	8,899	8,899	
SOLID WASTE	35,593	35,593	
TOLL FACILITY	4,449	4,449	
UTILITIES	35,590	35,590	

Reimbursement:

Total:	855,614	444,913	410,701
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FISCAL 2010
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:	1,037,527			1,037,527
Allocated Additions:				
NON-DEPART'L	146		146	
CLERK TECH SVS		31,037	31,037	
CLERK HUM RES		43,845	43,845	
CLERK FINANCE		4,295	4,295	
Total Allocated Additions:	146	79,177	79,323	79,323
Total to be Allocated:	1,037,673	79,177		1,116,850
	=====	=====		=====

CLK INT AUDIT
Schedule of Costs to be
Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	780,357		780,357
FRINGE BENEFITS	232,016		232,016
LEGAL SERVICES	1,865		1,865
TRAVEL	7,652		7,652
TELECOMMUNICATIO	1,132		1,132
POSTAGE	5,387		5,387
OFFICE SUPPLIES	618		618
MEMBERSHIPS	935		935
SEMINAR	6,889		6,889
OTHER CHARGES	676		676
Departmental			
Expenditures:	1,037,527		1,037,527
Functional Cost:	1,037,527		1,037,527
Additions 1st			
Others:	146	146	146
Reallocate Admin:		-146	
1st Allocation:	1,037,673		1,037,673
	-----		-----
Additions 2nd			
Others:	79,177	79,177	79,177
Reallocate Admin:		-79,177	
2nd Allocation:	79,177		79,177
	-----		-----
Total Allocated:	1,116,850		1,116,850
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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
CLERK HUM RES	52.00	0.275	2,852		2,852	218	3,070
CLERK FINANCE	1.00	0.005	55		55	4	59
PURCHASING	501.00	2.648	27,477		27,477	2,097	29,574
MAINT/REP SVCS	8.00	0.042	439		439	33	472
COMMISSIONERS	1,115.25	5.895	61,166		61,166	4,667	65,833
CLERK ADMIN	1,510.50	7.984	82,844		82,844	6,321	89,165
VETERAN'S SVCS	174.00	0.920	9,543		9,543	728	10,271
CLK JUVENILE	24.00	0.127	1,316		1,316	100	1,416
CLK COURT OPNS	70.00	0.370	3,839		3,839	293	4,132
MED EXAMINER	0.50	0.003	27		27	2	29
HUMAN SERVICES	4.00	0.021	219		219	17	236
EMER RESPONSE	40.00	0.211	2,194		2,194	167	2,361
PKS/REC GEN'L	417.50	2.207	22,898		22,898	1,747	24,645
ANIMAL CONTROL	508.50	2.688	27,889		27,889	2,128	30,017
NAT RES MGMT	682.00	3.605	37,404		37,404	2,854	40,258
CANAL MAINT	5.00	0.026	274		274	21	295
LIBRARIES	404.00	2.135	22,157		22,157	1,691	23,848
PKS & REC 155	200.00	1.057	10,969		10,969	837	11,806
COMM DEVT ADM	420.00	2.220	23,035		23,035	1,758	24,793
TRANS ADMIN	80.00	0.423	4,388		4,388	335	4,723
ROADWAY/PIPE	640.00	3.383	35,101		35,101	2,678	37,779
BRIDGE OPS	0.50	0.003	27		27	2	29
ENG/CONSTR	333.00	1.760	18,263		18,263	1,394	19,657
SOLID WASTE	321.00	1.697	17,605		17,605	1,343	18,948
TOLL FACILITY	317.00	1.675	17,386		17,386	1,327	18,713
UTILITIES	291.00	1.538	15,960		15,960	1,218	17,178
ITG	245.00	1.295	13,437		13,437	1,025	14,462
PLEET MGMT	3.00	0.016	165		165	13	178
CONTRACTS CHG	10,552.25	55.773	578,744	-457,033	121,711	44,159	165,870
Sub-total:	18,920.00	100.000	1,037,673	-457,033	580,640	79,177	659,817

Reimbursement:				457,033	457,033		457,033
Total:	18,920.00	100.000	1,037,673		1,037,673	79,177	1,116,850
=====							

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2009-2010

CLK INT AUDIT

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
CLERK HUM RES	3,070	3,070
CLERK FINANCE	59	59
PURCHASING	29,574	29,574
MAINT/REP SVCS	472	472
COMMISSIONERS	65,833	65,833
CLERK ADMIN	89,165	89,165
VETERAN'S SVCS	10,271	10,271
CLK JUVENILE	1,416	1,416
CLK COURT OPNS	4,132	4,132
MED EXAMINER	29	29
HUMAN SERVICES	236	236
EMER RESPONSE	2,361	2,361
PKS/REC GEN'L	24,645	24,645
ANIMAL CONTROL	30,017	30,017
NAT RES MGMT	40,258	40,258
CANAL MAINT	295	295
LIBRARIES	23,848	23,848
PKS & REC 155	11,806	11,806
COMM DEVT ADM	24,793	24,793
TRANS ADMIN	4,723	4,723
ROADWAY/PIPE	37,779	37,779
BRIDGE OPS	29	29
ENG/CONSTR	19,657	19,657
SOLID WASTE	18,948	18,948
TOLL FACILITY	18,713	18,713
UTILITIES	17,178	17,178
ITG	14,462	14,462
FLEET MGMT	178	178
CONTRACTS CHG	165,870	165,870
Reimbursement:	457,033	457,033
Total:	1,116,850	1,116,850
=====		=====

FISCAL 2010
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:	5,873,794			5,873,794
Deductions:				
CAPITAL OUTLAY	-415,929			
Total Deductions:	-415,929			-415,929
Allocated Additions:				
BLDG USE ALLO	22,076		22,076	
EQUIP USE ALLO	1,909,205		1,909,205	
NON-DEPART'L	672	1	673	
CLERK HUM RES		184,150	184,150	
CLERK FINANCE		22,983	22,983	
MAINT/REP SVCS		66,723	66,723	
Total Allocated Additions:	1,931,953	273,857	2,205,810	2,205,810
Total to be Allocated:	7,389,818	273,857		7,663,675
	=====	=====		=====

CLERK TECH SVS

Schedule of Costs to be
Allocated by Function

	Total	G & A	DATA PROCESSING
Expenses:			
SALARIES & WAGES	2,164,031		2,164,031
FRINGE BENEFITS	773,030		773,030
DP/SOFTWARE SERVICES	180,390		180,390
TRAVEL	22,064		22,064
FREIGHT & POSTAGE	3,198		3,198
MAINTENANCE	1,033,744		1,033,744
SUPPLIES	2,026		2,026
REFERENCE MATERIALS	956		956
MINOR PURCHASES	133,865		133,865
MEMBERSHIPS	3,530		3,530
OTHER PROF/CONT SVCS	82,215		82,215
TELEPHONE	201,477		201,477
OTHER CHARGES	5,075		5,075
REVENUE	-389,595		-389,595
TRAINING & SEMINARS	23,650		23,650
ISD716000121	1,202,168		1,202,168
RENTALS	16,041		16,041
CAPITAL OUTLAY	415,929	415,929	
 Departmental			
Expenditures:	5,873,794	415,929	5,457,865
 Deductions:	-415,929	-415,929	
 Functional Cost:	5,457,865		5,457,865
 Additions 1st			
Others:	1,931,953	1,931,953	1,931,953
Reallocate Admin:		-1,931,953	
1st Allocation:	7,389,818		7,389,818
	-----		-----
 Additions 2nd			
Others:	273,857	273,857	273,857
Reallocate Admin:		-273,857	
2nd Allocation:	273,857		273,857
	-----		-----
 Total Allocated:	7,663,675		7,663,675
	=====		=====

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	0.42	0.420	31,037		31,037		31,037
CLERK HUM RES	15.51	15.510	1,146,161		1,146,161	42,654	1,188,815
CLERK FINANCE	28.34	28.340	2,094,274		2,094,274	77,938	2,172,212
CLK RECORDING	18.55	18.550	1,370,811		1,370,811	51,015	1,421,826
COURT DEPT	37.18	37.180	2,747,535		2,747,535	102,250	2,849,785
Total:	100.00	100.000	7,389,818		7,389,818	273,857	7,663,675
	=====	=====	=====	=====	=====	=====	=====

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	31,037	31,037
CLERK HUM RES	1,188,815	1,188,815
CLERK FINANCE	2,172,212	2,172,212
CLK RECORDING	1,421,826	1,421,826
COURT DEPT	2,849,785	2,849,785
Reimbursement:		
Total:	7,663,675	7,663,675
	*****	*****

FISCAL 2010
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:	458,959			458,959
Allocated Additions:				
EQUIP USE ALLO	1,000		1,000	
NON-DEPART'L	151		151	
CLK INT AUDIT	2,852	218	3,070	
CLERK TECH SVS	1,146,161	42,654	1,188,815	
CLERK HUM RES		21,923	21,923	
CLERK FINANCE		2,764	2,764	
Total Allocated Additions:	1,150,164	67,559	1,217,723	1,217,723
Total to be Allocated:	1,609,123	67,559		1,676,682
	=====	=====		=====

CLERK HUM RES
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	443,062		443,062
CONTRACTUAL SVCS	1,515		1,515
TRAVEL	3,515		3,515
FREIGHT & POSTAGE	787		787
EQUIPMENT MAINT	462		462
SUPPLIES	1,007		1,007
MEMBERSHIPS	1,869		1,869
TRAINING & SEMINARS	4,791		4,791
OTHER CHARGES	1,951		1,951
Departmental			
Expenditures:	458,959		458,959
Functional Cost:	458,959		458,959
Additions 1st			
Others:	1,150,164	1,150,164	1,150,164
Reallocate Admin:		-1,150,164	
1st Allocation:	1,609,123		1,609,123
	-----		-----
Additions 2nd			
Others:	67,559	67,559	67,559
Reallocate Admin:		-67,559	
2nd Allocation:	67,559		67,559
	-----		-----
Total Allocated:	1,676,682		1,676,682
	=====		=====

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	10.00	2.725	43,845		43,845		43,845
CLERK TECH SVS	42.00	11.444	184,150		184,150		184,150
CLERK HUM RES	5.00	1.362	21,923		21,923		21,923
CLERK FINANCE	48.00	13.079	210,458		210,458	10,461	220,919
CLERK ADMIN	5.00	1.362	21,923		21,923	1,090	23,013
CLK MICROG	4.00	1.090	17,538		17,538	872	18,410
CLK CIVIL CRT	57.00	15.531	249,918		249,918	12,422	262,340
CLK PROBATE	8.00	2.180	35,076		35,076	1,743	36,819
CLK RECORDING	37.00	10.082	162,228		162,228	8,063	170,291
CLK DEL TAX	8.00	2.180	35,076		35,076	1,743	36,819
CLK CASE & QUE	24.00	6.540	105,229		105,229	5,230	110,459
CLK JURY	2.00	0.545	8,769		8,769	436	9,205
CLK JUVENILE	11.00	2.997	48,230		48,230	2,397	50,627
CLK CT SUPPORT	28.00	7.629	122,767		122,767	6,102	128,869
CLK REC & PROC	16.00	4.360	70,153		70,153	3,487	73,640
CLK SUP DEPOSI	6.00	1.635	26,307		26,307	1,308	27,615
CLK APPEALS	2.00	0.545	8,769		8,769	436	9,205
CLK COURT OPNS	13.00	3.542	56,999		56,999	2,833	59,832
CRIM ADM SVCS	7.00	1.907	30,692		30,692	1,526	32,218
CTS CUST SVC	28.00	7.629	122,767		122,767	6,102	128,869
CLERK MINUTES	6.00	1.635	26,306		26,306	1,308	27,614
Total:	367.00	100.000	1,609,123		1,609,123	67,559	1,676,682
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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	43,845	43,845
CLERK TECH SVS	184,150	184,150
CLERK HUM RES	21,923	21,923
CLERK FINANCE	220,919	220,919
CLERK ADMIN	23,013	23,013
CLK MICROG	18,410	18,410
CLK CIVIL CRT	262,340	262,340
CLK PROBATE	36,819	36,819
CLK RECORDING	170,291	170,291
CLK DEL TAX	36,819	36,819
CLK CASE & QUE	110,459	110,459
CLK JURY	9,205	9,205
CLK JUVENILE	50,627	50,627
CLK CT SUPPORT	128,869	128,869
CLK REC & PROC	73,640	73,640
CLK SUP DEPOSI	27,615	27,615
CLK APPEALS	9,205	9,205
CLK COURT OPNS	59,832	59,832
CRIM ADM SVCS	32,218	32,218
CTS CUST SVC	128,869	128,869
CLERK MINUTES	27,614	27,614

Reimbursement:

Total:	1,676,682	1,676,682
	*****	*****

FISCAL 2010
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:	3,058,447			3,058,447
Allocated Additions:				
BLDG USE ALLO	16,391		16,391	
EQUIP USE ALLO	2,611		2,611	
PUB RESOURCES	5,106	294	5,400	
NON-DEPART'L	565	1	566	
CLK INT AUDIT	55	4	59	
CLERK TECH SVS	2,094,274	77,938	2,172,212	
CLERK HUM RES	210,458	10,461	220,919	
CLERK FINANCE		15,318	15,318	
MAINT/REP SVCS		49,540	49,540	
Total Allocated Additions:	2,329,460	153,556	2,483,016	2,483,016
Total to be Allocated:	5,387,907	153,556		5,541,463
	=====	=====		=====

CLERK FINANCE
Schedule of Costs to be
Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,327,278		703,096	763,901	451,504
FINANCE EXPENSE	518,828		518,828		
FINANCE OPERATIONS	212,341		212,341		
Departmental					
Expenditures:	3,058,447		1,434,265	763,901	451,504
Functional Cost:	3,058,447		1,434,265	763,901	451,504
Additions 1st					
Others:	2,329,460	2,329,460	1,092,405	581,824	343,887
Reallocate Admin:		-2,329,460			
1st Allocation:	5,387,907		2,526,670	1,345,725	795,391
	-----		-----	-----	-----
Additions 2nd					
Others:	153,556	153,556	72,010	38,354	22,669
Reallocate Admin:		-153,556			
2nd Allocation:	153,556		72,010	38,354	22,669
	-----		-----	-----	-----
Total Allocated:	5,541,463		2,598,680	1,384,079	818,060
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CLERK FINANCE
Schedule of Costs to be
Allocated by Function

PAYROLL

Expenses:

OPERATING EXPENSES	408,777
FINANCE EXPENSE	
FINANCE OPERATIONS	

Departmental	
Expenditures:	408,777

Functional Cost:	408,777
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Additions 1st	
Others:	311,344

1st Allocation:	720,121
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Additions 2nd	
Others:	20,523

2nd Allocation:	20,523
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Total Allocated:	740,644
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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	878.00	0.062	1,560		1,560		1,560
NON-DEPART'L	2,657.00	0.187	4,720		4,720		4,720
PUB WKS ADMIN	501.34	0.035	891		891		891
CLK INT AUDIT	451.00	0.032	801		801		801
CLERK TECH SVS	2,082.00	0.146	3,699		3,699		3,699
CLERK HUM RES	468.00	0.033	831		831		831
CLERK FINANCE	1,750.00	0.123	3,109		3,109		3,109
CTY ATTORNEY	1,468.00	0.103	2,608		2,608	75	2,683
PURCHASING	461.00	0.032	819		819	23	842
HUMAN RESOURCE	1,932.00	0.136	3,432		3,432	98	3,530
MAINT/REP SVCS	14,567.00	1.024	25,878		25,878	742	26,620
CONTRACTS ADM	501.33	0.035	891		891	26	917
COUNTY MANAGER	2,250.00	0.158	3,997		3,997	115	4,112
COMMISSIONERS	1,847.00	0.130	3,281		3,281	94	3,375
CLERK ADMIN	1,682.00	0.118	2,988		2,988	86	3,074
CDBG	2,218.00	0.156	3,940		3,940	113	4,053
TAX COLLECTOR	559.00	0.039	993		993	28	1,021
CLK MICROG	324.00	0.023	576		576	17	593
CLK CIVIL CRT	1,553.00	0.109	2,759		2,759	79	2,838
CLK PROBATE	271.00	0.019	481		481	14	495
CLK RECORDING	34,528.00	2.428	61,338		61,338	1,759	63,097
CLK DEL TAX	994.00	0.070	1,766		1,766	51	1,817
CLK JURY	2,678.00	0.188	4,757		4,757	136	4,893
CLK JUVENILE	408.00	0.029	725		725	21	746
CLK SUP DEPOSI	286.00	0.020	508		508	15	523
CLK COURT OPNS	733.00	0.052	1,302		1,302	37	1,339
CRIM ADM SVCS	1,322.00	0.093	2,348		2,348	67	2,415
CLERK OTHER	493,309.00	34.684	876,350		876,350	25,131	901,481
CLERK MINUTES	309.00	0.022	549		549	16	565
FUNDS 80 - 951	248,299.00	17.458	441,096		441,096	12,649	453,745
PROP APPRAISER	283.00	0.020	503		503	14	517
ELECTIONS	381.00	0.027	677		677	19	696
SHERIFF	3,178.00	0.223	5,646		5,646	162	5,808
CT SVCS-GEN FD	624.00	0.044	1,109		1,109	32	1,141
GUAR AD LITEM	78.00	0.005	139		139	4	143
PUB DEFENDER	436.00	0.031	775		775	22	797
STATE ATTORNEY	689.00	0.048	1,224		1,224	35	1,259
MED EXAMINER	1,505.00	0.106	2,674		2,674	77	2,751
HUMAN SERVICES	18,187.00	1.279	32,309		32,309	927	33,236
STATE HEALTH	195.00	0.014	346		346	10	356
INT SVS FISCAL	501.33	0.035	891		891	26	917
COUNTY LANDS	621.00	0.044	1,103		1,103	32	1,135
EMER MGMT OPS	2,671.20	0.188	4,745		4,745	136	4,881
EMER RESPONSE	2,671.20	0.188	4,745		4,745	136	4,881
EMER DISPATCH	2,671.20	0.188	4,745		4,745	136	4,881
PS LOGISTICS	2,671.20	0.188	4,745		4,745	136	4,881

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PS INFO RESOUR	2,671.20	0.188	4,745		4,745	136	4,881
PKS/REC GEN'L	13,846.00	0.974	24,597		24,597	705	25,302
ECONOMIC DEVT	871.00	0.061	1,547		1,547	44	1,591
ANIMAL CONTROL	5,379.00	0.378	9,556		9,556	274	9,830
OFF OF SUSTAIN	445.00	0.031	791		791	23	814
NAT RES MGMT	3,441.00	0.242	6,113		6,113	175	6,288
CONST & DESIGN	474.00	0.033	842		842	24	866
FUND 102 MSTU	30,405.00	2.138	54,014		54,014	1,549	55,563
FD 104 MSBU OP	11,402.00	0.802	20,255		20,255	581	20,836
FUND 104 MSBU	2,126.00	0.149	3,777		3,777	108	3,885
ADM OFF OF CTS	20,284.00	1.426	36,034		36,034	1,033	37,067
HICKEY CREEK	1,525.00	0.107	2,709		2,709	78	2,787
FUND 138	11,927.00	0.839	21,188		21,188	608	21,796
FUND 139 OTHER	4,622.00	0.325	8,211		8,211	235	8,446
CANAL MAINT	2,005.00	0.141	3,562		3,562	102	3,664
SUR WTR MGMT	1,270.00	0.089	2,256		2,256	65	2,321
LIBRARIES	38,235.00	2.688	67,923		67,923	1,948	69,871
E911 IMPLEMENT	4,202.00	0.295	7,465		7,465	214	7,679
HEARING EXAMIN	558.00	0.039	991		991	28	1,019
PKS & REC 155	13,370.00	0.940	23,751		23,751	681	24,432
COMM DEVT ADM	4,667.00	0.328	8,291		8,291	238	8,529
PLANNING 155	1,137.00	0.080	2,020		2,020	58	2,078
DEVT REVIEW	2,524.00	0.177	4,484		4,484	129	4,613
REZONE & DRI'S	1,183.00	0.083	2,102		2,102	60	2,162
ENV SCIENCES	1,735.00	0.122	3,082		3,082	88	3,170
PERMIT ISSUANC	3,488.00	0.245	6,196		6,196	178	6,374
BUILDING INSP	6,089.00	0.428	10,817		10,817	310	11,127
CODE ENFORCE	6,430.00	0.452	11,423		11,423	328	11,751
PLANS REVIEW	2,135.00	0.150	3,793		3,793	109	3,902
ADM FEE COLLEC	291.00	0.020	517		517	15	532
ZONING REVIEW	746.00	0.052	1,325		1,325	38	1,363
VCB	7,823.00	0.550	13,897		13,897	399	14,296
SPORTS AUTHOR	1,036.00	0.073	1,840		1,840	53	1,893
TRANS ADMIN	2,903.00	0.204	5,157		5,157	148	5,305
LANDSCAPE	1,007.00	0.071	1,789		1,789	51	1,840
ROADWAY/PIPE	6,040.00	0.425	10,730		10,730	308	11,038
BRIDGE OPS	954.00	0.067	1,695		1,695	49	1,744
TRAF OPS/SIGNA	1,956.00	0.138	3,475		3,475	100	3,575
TRAF SIGN/MARK	2,425.00	0.171	4,308		4,308	124	4,432
TRAFFIC ENGIN	1,252.00	0.088	2,224		2,224	64	2,288
ENGINEER/PLAN	468.00	0.033	831		831	24	855
ENG/CONSTR	1,202.00	0.085	2,135		2,135	61	2,196
ENG/DESIGN	468.00	0.033	831		831	24	855
GIS	351.00	0.025	624		624	18	642
HAZ MAT FD 182	2,455.00	0.173	4,361		4,361	125	4,486
FIRE IMPACT FE	5,054.00	0.355	8,978		8,978	257	9,235

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SCHOOL IMP FEE	3,734.00	0.263	6,633		6,633	190	6,823
COM PRK IMP FE	8,525.00	0.599	15,144		15,144	434	15,578
REG PRK IMP FE	1,151.00	0.081	2,045		2,045	59	2,104
ROADS IMP FEE	4,695.00	0.330	8,341		8,341	239	8,580
EMS IMPACT FEE	2,061.00	0.145	3,661		3,661	105	3,766
FUNDS 201-299	7,246.00	0.509	12,872		12,872	369	13,241
FUNDS 301-399	34,277.00	2.410	60,892		60,892	1,746	62,638
SOLID WASTE	36,028.00	2.533	64,003		64,003	1,835	65,838
AIRPORT & PORT	49,235.00	3.462	87,465		87,465	2,508	89,973
TOLL FACILITY	25,096.00	1.764	44,582		44,582	1,279	45,861
TRANSIT	20,228.00	1.422	35,934		35,934	1,031	36,965
UTILITIES	72,786.00	5.118	129,302		129,302	3,708	133,010
ITG	4,620.00	0.325	8,207		8,207	235	8,442
GOVT COMMUNICA	2,938.00	0.207	5,219		5,219	150	5,369
DENTAL	3,092.00	0.217	5,493		5,493	158	5,651
GROUP MEDICAL	4,676.00	0.329	8,307		8,307	238	8,545
GEN LIABILITY	3,325.00	0.234	5,907		5,907	169	6,076
FLEET MGMT	12,538.00	0.882	22,273		22,273	639	22,912
FLEET REPLACE	2,595.00	0.182	4,610		4,610	132	4,742
BONITA IMP FEE	8.00	0.001	14		14		14
BON ROAD IMP F	43.00	0.003	76		76	2	78
LAW ENF TRUST	2,527.00	0.178	4,489		4,489	129	4,618
FD 190 ANIM TR	2,658.00	0.187	4,722		4,722	135	4,857
FD 632 MOSQ CO	1,699.00	0.119	3,018		3,018	87	3,105
FUND 661 BONDS	47.00	0.003	83		83	2	85
FD 951 LT DEBT	2.00	0.000	4		4		4
FIXED ASSETS	7,076.00	0.498	12,570		12,570	360	12,930
ALL OTHERS	15,863.00	1.115	28,183		28,183	808	28,991
Total:	1,422,296.00	100.000	2,526,670		2,526,670	72,010	2,598,680
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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	352.00	0.158	2,127		2,127		2,127
NON-DEPART'L	1,348.00	0.605	8,147		8,147		8,147
PUB WKS ADMIN	125.67	0.056	759		759		759
CLK INT AUDIT	146.00	0.066	882		882		882
CLERK TECH SVS	831.00	0.373	5,022		5,022		5,022
CLERK HUM RES	135.00	0.061	816		816		816
CLERK FINANCE	248.00	0.111	1,499		1,499		1,499
CTY ATTORNEY	439.00	0.197	2,653		2,653	77	2,730
PURCHASING	118.00	0.053	713		713	21	734
HUMAN RESOURCE	477.00	0.214	2,883		2,883	83	2,966
MAINT/REP SVCS	10,696.00	4.803	64,641		64,641	1,869	66,510
CONTRACTS ADM	125.66	0.056	759		759	22	781
COUNTY MANAGER	554.00	0.249	3,348		3,348	97	3,445
COMMISSIONERS	319.00	0.143	1,928		1,928	56	1,984
CLERK ADMIN	195.00	0.088	1,178		1,178	34	1,212
CDBG	1,104.00	0.496	6,672		6,672	193	6,865
TAX COLLECTOR	249.00	0.112	1,505		1,505	44	1,549
CLK MICROG	98.00	0.044	592		592	17	609
CLK CIVIL CRT	739.00	0.332	4,466		4,466	129	4,595
CLK PROBATE	36.00	0.016	218		218	6	224
CLK RECORDING	2,622.00	1.178	15,846		15,846	458	16,304
CLK DEL TAX	79.00	0.035	477		477	14	491
CLK JURY	2,061.00	0.926	12,456		12,456	360	12,816
CLK JUVENILE	77.00	0.035	465		465	13	478
CLK SUP DEPOSI	41.00	0.018	248		248	7	255
CLK COURT OPNS	87.00	0.039	526		526	15	541
CRIM ADM SVCS	319.00	0.143	1,928		1,928	56	1,984
CLERK OTHER	7,714.00	3.464	46,619		46,619	1,348	47,967
CLERK MINUTES	89.00	0.040	538		538	16	554
FUNDS 80 - 951	37,541.00	16.859	226,878		226,878	6,560	233,438
PROP APPRAISER	47.00	0.021	284		284	8	292
ELECTIONS	182.00	0.082	1,100		1,100	32	1,132
SHERIFF	2,580.00	1.159	15,592		15,592	451	16,043
CT SVCS-GEN PD	73.00	0.033	441		441	13	454
GUAR AD LITEM	37.00	0.017	224		224	6	230
PUB DEFENDER	120.00	0.054	725		725	21	746
STATE ATTORNEY	410.00	0.184	2,478		2,478	72	2,550
MED EXAMINER	740.00	0.332	4,472		4,472	129	4,601
HUMAN SERVICES	12,257.00	5.504	74,075		74,075	2,142	76,217
STATE HEALTH	136.00	0.061	822		822	24	846
INT SVS FISCAL	125.67	0.056	759		759	22	781
COUNTY LANDS	206.00	0.093	1,245		1,245	36	1,281
EMER MGMT OPS	1,609.80	0.723	9,729		9,729	281	10,010
EMER RESPONSE	1,609.80	0.723	9,729		9,729	281	10,010
EMER DISPATCH	1,609.80	0.723	9,729		9,729	281	10,010
PS LOGISTICS	1,609.80	0.723	9,729		9,729	281	10,010

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PS INFO RESOUR	1,609.80	0.723	9,729		9,729	281	10,010
PKS/REC GEN'L	5,176.00	2.324	31,281		31,281	904	32,185
ECONOMIC DEVT	455.00	0.204	2,750		2,750	80	2,830
ANIMAL CONTROL	1,138.00	0.511	6,877		6,877	199	7,076
OFF OF SUSTAIN	111.00	0.050	671		671	19	690
NAT RES MGMT	1,208.00	0.543	7,301		7,301	211	7,512
CONST & DESIGN	65.00	0.029	393		393	11	404
FUND 102 MSTU	1,281.00	0.575	7,742		7,742	224	7,966
FD 104 MSBU OP	306.00	0.137	1,849		1,849	53	1,902
FUND 104 MSBU	15.00	0.007	91		91	3	94
ADM OFF OF CTS	2,217.00	0.996	13,398		13,398	387	13,785
HICKEY CREEK	43.00	0.019	260		260	8	268
FUND 138	903.00	0.406	5,457		5,457	158	5,615
FUND 139 OTHER	168.00	0.075	1,015		1,015	29	1,044
CANAL MAINT	345.00	0.155	2,085		2,085	60	2,145
SUR WTR MGMT	218.00	0.098	1,317		1,317	38	1,355
LIBRARIES	15,903.00	7.142	96,109		96,109	2,779	98,888
E911 IMPLEMENT	295.00	0.132	1,783		1,783	52	1,835
HEARING EXAMIN	172.00	0.077	1,039		1,039	30	1,069
PKS & REC 155	6,756.00	3.034	40,830		40,830	1,181	42,011
COMM DEVT ADM	427.00	0.192	2,581		2,581	75	2,656
PLANNING 155	223.00	0.100	1,348		1,348	39	1,387
DEVT REVIEW	273.00	0.123	1,650		1,650	48	1,698
REZONE & DRI'S	167.00	0.075	1,009		1,009	29	1,038
ENV SCIENCES	83.00	0.037	502		502	15	517
PERMIT ISSUANC	322.00	0.145	1,946		1,946	56	2,002
BUILDING INSP	562.00	0.252	3,396		3,396	98	3,494
CODE ENFORCE	696.00	0.313	4,206		4,206	122	4,328
PLANS REVIEW	197.00	0.088	1,191		1,191	34	1,225
ADM FEE COLLEC	27.00	0.012	163		163	5	168
ZONING REVIEW	69.00	0.031	417		417	12	429
VCB	3,579.00	1.607	21,630		21,630	625	22,255
SPORTS AUTHOR	661.00	0.297	3,995		3,995	116	4,111
TRANS ADMIN	551.00	0.247	3,330		3,330	96	3,426
LANDSCAPE	674.00	0.303	4,073		4,073	118	4,191
ROADWAY/PIPE	4,041.00	1.815	24,422		24,422	706	25,128
BRIDGE OPS	638.00	0.287	3,856		3,856	111	3,967
TRAF OPS/SIGNA	1,330.00	0.597	8,038		8,038	232	8,270
TRAF SIGN/MARK	1,649.00	0.741	9,966		9,966	288	10,254
TRAFFIC ENGIN	852.00	0.383	5,149		5,149	149	5,298
ENGINEER/PLAN	105.00	0.047	635		635	18	653
ENG/CONSTR	272.00	0.122	1,644		1,644	48	1,692
ENG/DESIGN	105.00	0.047	635		635	18	653
GIS	53.00	0.024	320		320	9	329
HAZ MAT FD 182	339.00	0.152	2,049		2,049	59	2,108
FIRE IMPACT FE	57.00	0.026	344		344	10	354

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SCHOOL IMP FEE	67.00	0.030	405		405	12	417
COM PRK IMP FE	10.00	0.004	60		60	2	62
REG PRK IMP FE	11.00	0.005	66		66	2	68
ROADS IMP FEE	19.00	0.009	115		115	3	118
EMS IMPACT FEE	19.00	0.009	115		115	3	118
FUNDS 201-299	29.00	0.013	175		175	5	180
FUNDS 301-399	5,342.00	2.399	32,284		32,284	933	33,217
SOLID WASTE	6,692.00	3.005	40,443		40,443	1,169	41,612
AIRPORT & PORT	16,532.00	7.424	99,911		99,911	2,889	102,800
TOLL FACILITY	2,044.00	0.918	12,353		12,353	357	12,710
TRANSIT	4,716.00	2.118	28,501		28,501	824	29,325
UTILITIES	25,783.00	11.579	155,819		155,819	4,505	160,324
ITG	1,017.00	0.457	6,146		6,146	178	6,324
GOVT COMMUNICA	365.00	0.164	2,206		2,206	64	2,270
DENTAL	35.00	0.016	212		212	6	218
GROUP MEDICAL	56.00	0.025	338		338	10	348
GEN LIABILITY	335.00	0.150	2,025		2,025	59	2,084
FLEET MGMT	8,736.00	3.923	52,796		52,796	1,527	54,323
FLEET REPLACE	176.00	0.079	1,064		1,064	31	1,095
BONITA IMP FEE	4.00	0.002	24		24	1	25
BON ROAD IMP F	9.00	0.004	54		54	2	56
LAW ENF TRUST	3.00	0.001	18		18	1	19
FD 190 ANIM TR	98.00	0.044	592		592	17	609
FD 632 MOSQ CO	7.00	0.003	42		42	1	43
FUND 661 BONDS	32.00	0.014	193		193	6	199
ALL OTHERS	1,882.00	0.845	11,374		11,374	329	11,703
Total:	222,674.00	100.000	1,345,725		1,345,725	38,354	1,384,079
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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	198.00	0.171	1,360		1,360		1,360
NON-DEPART'L	153.00	0.132	1,051		1,051		1,051
PUB WKS ADMIN	51.67	0.045	355		355		355
CLK INT AUDIT	59.00	0.051	405		405		405
CLERK TECH SVS	727.00	0.628	4,993		4,993		4,993
CLERK HUM RES	2.00	0.002	14		14		14
CLERK FINANCE	17.00	0.015	117		117		117
CTY ATTORNEY	379.00	0.327	2,603		2,603	75	2,678
PURCHASING	43.00	0.037	295		295	9	304
HUMAN RESOURCE	115.00	0.099	790		790	23	813
MAINT/REP SVCS	1,716.00	1.482	11,786		11,786	339	12,125
CONTRACTS ADM	51.66	0.045	355		355	10	365
COUNTY MANAGER	235.00	0.203	1,614		1,614	46	1,660
COMMISSIONERS	127.00	0.110	872		872	25	897
CLERK ADMIN	157.00	0.136	1,078		1,078	31	1,109
CDBG	122.00	0.105	838		838	24	862
TAX COLLECTOR	51.00	0.044	350		350	10	360
CLK CIVIL CRT	3.00	0.003	21		21	1	22
CLK PROBATE	1.00	0.001	7		7		7
CLK RECORDING	311.00	0.269	2,136		2,136	62	2,198
CLK JUVENILE	1.00	0.001	7		7		7
CRIM ADM SVCS	1.00	0.001	7		7		7
CLERK OTHER	2,170.00	1.874	14,904		14,904	429	15,333
CLERK MINUTES	12.00	0.010	82		82	2	84
FUNDS 80 - 951	2,757.00	2.381	18,936		18,936	545	19,481
PROP APPRAISER	35.00	0.030	240		240	7	247
ELECTIONS	38.00	0.033	261		261	8	269
SHERIFF	331.00	0.286	2,273		2,273	65	2,338
CT SVCS-GEN FD	60.00	0.052	412		412	12	424
GUAR AD LITEM	41.00	0.035	282		282	8	290
PUB DEFENDER	314.00	0.271	2,157		2,157	62	2,219
STATE ATTORNEY	58.00	0.050	398		398	11	409
MED EXAMINER	644.00	0.556	4,423		4,423	127	4,550
HUMAN SERVICES	747.00	0.645	5,131		5,131	148	5,279
STATE HEALTH	14.00	0.012	96		96	3	99
INT SVS FISCAL	51.67	0.045	355		355	10	365
COUNTY LANDS	72.00	0.062	495		495	14	509
EMER MGMT OPS	210.00	0.181	1,442		1,442	42	1,484
EMER RESPONSE	210.00	0.181	1,442		1,442	42	1,484
EMER DISPATCH	210.00	0.181	1,442		1,442	42	1,484
PS LOGISTICS	210.00	0.181	1,442		1,442	42	1,484
PS INFO RESOUR	210.00	0.181	1,442		1,442	42	1,484
PKS/REC GEN'L	7,382.00	6.374	50,701		50,701	1,460	52,161
ECONOMIC DEVT	55.00	0.047	378		378	11	389
ANIMAL CONTROL	2,934.00	2.534	20,151		20,151	580	20,731
OFF OF SUSTAIN	22.00	0.019	151		151	4	155

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NAT RES MGMT	858.00	0.741	5,893		5,893	170	6,063
CONST & DESIGN	54.00	0.047	371		371	11	382
FUND 102 MSTU	744.00	0.642	5,110		5,110	147	5,257
FD 104 MSBU OP	388.00	0.335	2,665		2,665	77	2,742
FUND 104 MSBU	166.00	0.143	1,140		1,140	33	1,173
ADM OFF OF CTS	379.00	0.327	2,603		2,603	75	2,678
FUND 138	258.00	0.223	1,772		1,772	51	1,823
FUND 139 OTHER	137.00	0.118	941		941	27	968
CANAL MAINT	22.00	0.019	151		151	4	155
SUR WTR MGMT	14.00	0.012	96		96	3	99
LIBRARIES	9,864.00	8.518	67,748		67,748	1,951	69,699
E911 IMPLEMENT	29.00	0.025	199		199	6	205
HEARING EXAMIN	2.00	0.002	14		14		14
PKS & REC 155	5,732.00	4.950	39,369		39,369	1,134	40,503
COMM DEVT ADM	2,354.00	2.033	16,168		16,168	466	16,634
PLANNING 155	300.00	0.259	2,060		2,060	59	2,119
DEVT REVIEW	1,997.00	1.724	13,716		13,716	395	14,111
REZONE & DRI'S	364.00	0.314	2,500		2,500	72	2,572
ENV SCIENCES	905.00	0.781	6,216		6,216	179	6,395
PERMIT ISSUANC	2,350.00	2.029	16,140		16,140	465	16,605
BUILDING INSP	4,104.00	3.544	28,187		28,187	812	28,999
CODE ENFORCE	5,087.00	4.393	34,939		34,939	1,006	35,945
PLANS REVIEW	1,439.00	1.243	9,883		9,883	285	10,168
ADM FEE COLLEC	197.00	0.170	1,353		1,353	39	1,392
ZONING REVIEW	503.00	0.434	3,455		3,455	99	3,554
VCB	651.00	0.562	4,471		4,471	129	4,600
SPORTS AUTHOR	14.00	0.012	96		96	3	99
TRANS ADMIN	5.00	0.004	34		34	1	35
LANDSCAPE	59.00	0.051	405		405	12	417
ROADWAY/PIPE	355.00	0.307	2,438		2,438	70	2,508
BRIDGE OPS	56.00	0.048	385		385	11	396
TRAF OPS/SIGNA	56.00	0.048	385		385	11	396
TRAF SIGN/MARK	69.00	0.060	474		474	14	488
TRAFFIC ENGIN	36.00	0.031	247		247	7	254
ENG/CONSTR	4.00	0.003	27		27	1	28
GIS	24.00	0.021	165		165	5	170
HAZ MAT FD 182	27.00	0.023	185		185	5	190
FIRE IMPACT FE	288.00	0.249	1,978		1,978	57	2,035
SCHOOL IMP FEE	261.00	0.225	1,793		1,793	52	1,845
COM PRK IMP FE	243.00	0.210	1,669		1,669	48	1,717
REG PRK IMP FE	196.00	0.169	1,346		1,346	39	1,385
ROADS IMP FEE	187.00	0.161	1,284		1,284	37	1,321
EMS IMPACT FEE	27.00	0.023	185		185	5	190
FUNDS 201-299	194.00	0.168	1,332		1,332	38	1,370
FUNDS 301-399	556.00	0.480	3,819		3,819	110	3,929
SOLID WASTE	9,638.00	8.322	66,196		66,196	1,906	68,102

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
AIRPORT & PORT	7,542.00	6.513	51,800		51,800	1,492	53,292
TOLL FACILITY	5,566.00	4.806	38,229		38,229	1,101	39,330
TRANSIT	7,164.00	6.186	49,204		49,204	1,417	50,621
UTILITIES	8,445.00	7.292	58,002		58,002	1,670	59,672
ITG	29.00	0.025	199		199	6	205
GOVT COMMUNICA	195.00	0.168	1,339		1,339	39	1,378
DENTAL	444.00	0.383	3,050		3,050	88	3,138
GROUP MEDICAL	1,465.00	1.265	10,062		10,062	290	10,352
GEN LIABILITY	174.00	0.150	1,195		1,195	34	1,229
FLEET MGMT	242.00	0.209	1,662		1,662	48	1,710
FLEET REPLACE	4.00	0.003	27		27	1	28
BON ROAD IMP F	2.00	0.002	14		14		14
LAW ENF TRUST	3.00	0.003	21		21	1	22
FD 190 ANIM TR	1,662.00	1.435	11,415		11,415	329	11,744
FUND 661 BONDS	12.00	0.010	82		82	2	84
ALL OTHERS	8,356.00	7.215	57,397		57,397	1,653	59,050
Total:	115,807.00	100.000	795,391		795,391	22,669	818,060
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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	13.45	0.412	2,968		2,968		2,968
BUDGET SVCS	10.45	0.320	2,306		2,306		2,306
PUB WKS ADMIN	7.85	0.241	1,732		1,732		1,732
CLK INT AUDIT	10.00	0.306	2,207		2,207		2,207
CLERK TECH SVS	42.00	1.287	9,269		9,269		9,269
CLERK HUM RES	5.00	0.153	1,103		1,103		1,103
CLERK FINANCE	48.00	1.471	10,593		10,593		10,593
CTY ATTORNEY	31.00	0.950	6,841		6,841	204	7,045
PURCHASING	9.00	0.276	1,986		1,986	59	2,045
HUMAN RESOURCE	13.40	0.411	2,957		2,957	88	3,045
MAINT/REP SVCS	126.00	3.861	27,807		27,807	827	28,634
CONTRACTS ADM	6.00	0.184	1,324		1,324	39	1,363
COUNTY MANAGER	8.18	0.251	1,805		1,805	54	1,859
COMMISSIONERS	10.00	0.306	2,207		2,207	66	2,273
CLERK ADMIN	5.00	0.153	1,103		1,103	33	1,136
CDBG	5.00	0.153	1,103		1,103	33	1,136
EQUAL EMP OPP	5.02	0.154	1,108		1,108	33	1,141
VETERAN'S SVCS	3.00	0.092	662		662	20	682
CLK MICROG	4.00	0.123	883		883	26	909
CLK CIVIL CRT	57.00	1.747	12,579		12,579	374	12,953
CLK PROBATE	8.00	0.245	1,766		1,766	53	1,819
CLK RECORDING	37.00	1.134	8,166		8,166	243	8,409
CLK DEL TAX	8.00	0.245	1,766		1,766	53	1,819
CLK CASE & QUE	24.00	0.736	5,297		5,297	158	5,455
CLK JURY	2.00	0.061	441		441	13	454
CLK JUVENILE	11.00	0.337	2,428		2,428	72	2,500
CLK CT SUPPORT	28.00	0.858	6,179		6,179	184	6,363
CLK REC & PROC	16.00	0.490	3,531		3,531	105	3,636
CLK SUP DEPOSI	6.00	0.184	1,324		1,324	39	1,363
CLK APPEALS	2.00	0.061	441		441	13	454
CLK COURT OPNS	13.00	0.398	2,869		2,869	85	2,954
CRIM ADM SVCS	7.00	0.215	1,545		1,545	46	1,591
CTS CUST SVC	28.00	0.858	6,179		6,179	184	6,363
CLERK MINUTES	6.00	0.184	1,324		1,324	39	1,363
HUMAN SERVICES	50.00	1.532	11,035		11,035	328	11,363
INT SVS FISCAL	13.00	0.398	2,869		2,869	85	2,954
COUNTY LANDS	12.00	0.368	2,648		2,648	79	2,727
EMER MGMT OPS	3.65	0.112	806		806	24	830
EMER RESPONSE	299.25	9.171	66,042		66,042	1,965	68,007
EMER DISPATCH	35.10	1.076	7,746		7,746	230	7,976
PS LOGISTICS	8.20	0.251	1,810		1,810	54	1,864
PS INFO RESOUR	4.20	0.129	927		927	28	955
PKS/REC GEN'L	100.70	3.086	22,224		22,224	661	22,885
ECONOMIC DEVT	15.00	0.460	3,310		3,310	98	3,408
ANIMAL CONTROL	45.00	1.379	9,931		9,931	295	10,226
SMART GROWTH	1.30	0.040	287		287	9	296

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
NAT RES MGMT	39.70	1.217	8,762		8,762	261	9,023
CONST & DESIGN	10.15	0.311	2,240		2,240	67	2,307
FUND 102 MSTU	2.55	0.078	563		563	17	580
HICKEY CREEK	1.00	0.031	221		221	7	228
FUND 139 OTHER	1.00	0.031	221		221	7	228
CANAL MAINT	21.00	0.644	4,635		4,635	138	4,773
SUR WTR MGMT	13.30	0.408	2,935		2,935	87	3,022
LIBRARIES	249.00	7.631	54,953		54,953	1,635	56,588
E911 IMPLEMENT	6.25	0.192	1,379		1,379	41	1,420
HEARING EXAMIN	6.00	0.184	1,324		1,324	39	1,363
PKS & REC 155	138.30	4.238	30,522		30,522	908	31,430
COMM DEVT ADM	13.00	0.398	2,869		2,869	85	2,954
PLANNING 155	9.00	0.276	1,986		1,986	59	2,045
DEVT REVIEW	12.70	0.389	2,803		2,803	83	2,886
REZONE & DRI'S	11.30	0.346	2,494		2,494	74	2,568
ENV SCIENCES	12.00	0.368	2,648		2,648	79	2,727
PERMIT ISSUANC	14.95	0.458	3,299		3,299	98	3,397
BUILDING INSP	26.10	0.800	5,760		5,760	171	5,931
CODE ENFORCE	32.35	0.991	7,139		7,139	212	7,351
PLANS REVIEW	9.15	0.280	2,019		2,019	60	2,079
ADM FEE COLLEC	1.25	0.038	276		276	8	284
ZONING REVIEW	3.20	0.098	706		706	21	727
VCB	24.00	0.736	5,297		5,297	158	5,455
SPORTS AUTHOR	3.00	0.092	662		662	20	682
TRANS ADMIN	9.00	0.276	1,986		1,986	59	2,045
LANDSCAPE	19.00	0.582	4,193		4,193	125	4,318
ROADWAY/PIPE	114.00	3.494	25,159		25,159	748	25,907
BRIDGE OPS	18.00	0.552	3,972		3,972	118	4,090
TRAF OPS/SIGNA	25.00	0.766	5,517		5,517	164	5,681
TRAF SIGN/MARK	31.00	0.950	6,841		6,841	204	7,045
TRAFFIC ENGIN	16.00	0.490	3,531		3,531	105	3,636
ENGINEER/PLAN	7.00	0.215	1,545		1,545	46	1,591
ENG/CONSTR	18.00	0.552	3,972		3,972	118	4,090
ENG/DESIGN	7.00	0.215	1,545		1,545	46	1,591
GIS	4.00	0.123	883		883	26	909
HAZ MAT FD 182	6.50	0.199	1,435		1,435	43	1,478
CONSER PKS/REC	11.00	0.337	2,428		2,428	72	2,500
CONSER CTY LAN	1.00	0.031	221		221	7	228
SOLID WASTE	72.00	2.207	15,890		15,890	473	16,363
AIRPORT & PORT	356.00	10.910	78,567		78,567	2,337	80,904
TOLL FACILITY	98.00	3.003	21,628		21,628	643	22,271
TRANSIT	257.00	7.876	56,718		56,718	1,687	58,405
UTILITIES	281.00	8.612	62,015		62,015	1,845	63,860
ITG	1.00	0.031	221		221	7	228
GOVT COMMUNICA	3.85	0.118	850		850	25	875
DENTAL	0.55	0.017	121		121	4	125

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GROUP MEDICAL	6.55	0.201	1,446		1,446	43	1,489
GEN LIABILITY	5.55	0.170	1,225		1,225	36	1,261
FLEET MGMT	32.00	0.981	7,065		7,065	208	7,273
Total:	3,263.00	100.000	720,121		720,121	20,523	740,644
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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	8,015	1,560	2,127	1,360	2,968
NON-DEPART'L	13,918	4,720	8,147	1,051	
BUDGET SVCS	2,306				2,306
PUB WKS ADMIN	3,737	891	759	355	1,732
CLK INT AUDIT	4,295	801	882	405	2,207
CLERK TECH SVS	22,983	3,699	5,022	4,993	9,269
CLERK HUM RES	2,764	831	816	14	1,103
CLERK FINANCE	15,318	3,109	1,499	117	10,593
CTY ATTORNEY	15,136	2,683	2,730	2,678	7,045
PURCHASING	3,925	842	734	304	2,045
HUMAN RESOURCE	10,354	3,530	2,966	813	3,045
MAINT/REP SVCS	133,889	26,620	66,510	12,125	28,634
CONTRACTS ADM	3,426	917	781	365	1,363
COUNTY MANAGER	11,076	4,112	3,445	1,660	1,859
COMMISSIONERS	8,529	3,375	1,984	897	2,273
CLERK ADMIN	6,531	3,074	1,212	1,109	1,136
CDBG	12,916	4,053	6,865	862	1,136
EQUAL EMP OPP	1,141				1,141
VETERAN'S SVCS	682				682
TAX COLLECTOR	2,930	1,021	1,549	360	
CLK MICROG	2,111	593	609		909
CLK CIVIL CRT	20,408	2,838	4,595	22	12,953
CLK PROBATE	2,545	495	224	7	1,819
CLK RECORDING	90,008	63,097	16,304	2,198	8,409
CLK DEL TAX	4,127	1,817	491		1,819
CLK CASE & QUE	5,455				5,455
CLK JURY	18,163	4,893	12,816		454
CLK JUVENILE	3,731	746	478	7	2,500
CLK CT SUPPORT	6,363				6,363
CLK REC & PROC	3,636				3,636
CLK SUP DEPOSI	2,141	523	255		1,363
CLK APPEALS	454				454
CLK COURT OPNS	4,834	1,339	541		2,954
CRIM ADM SVCS	5,997	2,415	1,984	7	1,591
CTS CUST SVC	6,363				6,363
CLERK OTHER	964,781	901,481	47,967	15,333	
CLERK MINUTES	2,566	565	554	84	1,363
FUNDS 80 - 951	706,664	453,745	233,438	19,481	
PROP APPRAISER	1,056	517	292	247	
ELECTIONS	2,097	696	1,132	269	
SHERIFF	24,189	5,808	16,043	2,338	
CT SVCS-GEN FD	2,019	1,141	454	424	
GUAR AD LITEM	663	143	230	290	
PUB DEFENDER	3,762	797	746	2,219	
STATE ATTORNEY	4,218	1,259	2,550	409	
MED EXAMINER	11,902	2,751	4,601	4,550	
HUMAN SERVICES	126,095	33,236	76,217	5,279	11,363
STATE HEALTH	1,301	356	846	99	

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
INT SVS FISCAL	5,017	917	781	365	2,954
COUNTY LANDS	5,652	1,135	1,281	509	2,727
EMER MGMT OPS	17,205	4,881	10,010	1,484	830
EMER RESPONSE	84,382	4,881	10,010	1,484	68,007
EMER DISPATCH	24,351	4,881	10,010	1,484	7,976
PS LOGISTICS	18,239	4,881	10,010	1,484	1,864
PS INFO RESOUR	17,330	4,881	10,010	1,484	955
PKS/REC GEN'L	132,533	25,302	32,185	52,161	22,885
ECONOMIC DEVT	8,218	1,591	2,830	389	3,408
ANIMAL CONTROL	47,863	9,830	7,076	20,731	10,226
SMART GROWTH	296				296
OFF OF SUSTAIN	1,659	814	690	155	
NAT RES MGMT	28,886	6,288	7,512	6,063	9,023
CONST & DESIGN	3,959	866	404	382	2,307
FUND 102 MSTU	69,366	55,563	7,966	5,257	580
FD 104 MSBU OP	25,480	20,836	1,902	2,742	
FUND 104 MSBU	5,152	3,885	94	1,173	
ADM OFF OF CTS	53,530	37,067	13,785	2,678	
HICKEY CREEK	3,283	2,787	268		228
FUND 138	29,234	21,796	5,615	1,823	
FUND 139 OTHER	10,686	8,446	1,044	968	228
CANAL MAINT	10,737	3,664	2,145	155	4,773
SUR WTR MGMT	6,797	2,321	1,355	99	3,022
LIBRARIES	295,046	69,871	98,888	69,699	56,588
E911 IMPLEMENT	11,139	7,679	1,835	205	1,420
HEARING EXAMIN	3,465	1,019	1,069	14	1,363
PKS & REC 155	138,376	24,432	42,011	40,503	31,430
COMM DEVT ADM	30,773	8,529	2,656	16,634	2,954
PLANNING 155	7,629	2,078	1,387	2,119	2,045
DEVT REVIEW	23,308	4,613	1,698	14,111	2,886
REZONE & DRI'S	8,340	2,162	1,038	2,572	2,568
ENV SCIENCES	12,809	3,170	517	6,395	2,727
PERMIT ISSUANC	28,378	6,374	2,002	16,605	3,397
BUILDING INSP	49,551	11,127	3,494	28,999	5,931
CODE ENFORCE	59,375	11,751	4,328	35,945	7,351
PLANS REVIEW	17,374	3,902	1,225	10,168	2,079
ADM FEE COLLEC	2,376	532	168	1,392	284
ZONING REVIEW	6,073	1,363	429	3,554	727
VCB	46,606	14,296	22,255	4,600	5,455
SPORTS AUTHOR	6,785	1,893	4,111	99	682
TRANS ADMIN	10,811	5,305	3,426	35	2,045
LANDSCAPE	10,766	1,840	4,191	417	4,318
ROADWAY/PIPE	64,581	11,038	25,128	2,508	25,907
BRIDGE OPS	10,197	1,744	3,967	396	4,090
TRAF OPS/SIGNA	17,922	3,575	8,270	396	5,681
TRAF SIGN/MARK	22,219	4,432	10,254	488	7,045
TRAFFIC ENGIN	11,476	2,288	5,298	254	3,636
ENGINEER/PLAN	3,099	855	653		1,591

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
ENG/CONSTR	8,006	2,196	1,692	28	4,090
ENG/DESIGN	3,099	855	653		1,591
GIS	2,050	642	329	170	909
HAZ MAT FD 182	8,262	4,486	2,108	190	1,478
FIRE IMPACT FE	11,624	9,235	354	2,035	
SCHOOL IMP FEE	9,085	6,823	417	1,845	
COM PRK IMP FE	17,357	15,578	62	1,717	
REG PRK IMP FE	3,557	2,104	68	1,385	
ROADS IMP FEE	10,019	8,580	118	1,321	
EMS IMPACT FEE	4,074	3,766	118	190	
FUNDS 201-299	14,791	13,241	180	1,370	
CONSER PKS/REC	2,500				2,500
CONSER CTY LAN	228				228
FUNDS 301-399	99,784	62,638	33,217	3,929	
SOLID WASTE	191,915	65,838	41,612	68,102	16,363
AIRPORT & PORT	326,969	89,973	102,800	53,292	80,904
TOLL FACILITY	120,172	45,861	12,710	39,330	22,271
TRANSIT	175,316	36,965	29,325	50,621	58,405
UTILITIES	416,866	133,010	160,324	59,672	63,860
ITG	15,199	8,442	6,324	205	228
GOVT COMMUNICA	9,892	5,369	2,270	1,378	875
DENTAL	9,132	5,651	218	3,138	125
GROUP MEDICAL	20,734	8,545	348	10,352	1,489
GEN LIABILITY	10,650	6,076	2,084	1,229	1,261
FLEET MGMT	86,218	22,912	54,323	1,710	7,273
FLEET REPLACE	5,865	4,742	1,095	28	
BONITA IMP FEE	39	14	25		
BON ROAD IMP F	148	78	56	14	
LAW ENF TRUST	4,659	4,618	19	22	
FD 190 ANIM TR	17,210	4,857	609	11,744	
FD 632 MOSQ CO	3,148	3,105	43		
FUND 661 BONDS	368	85	199	84	
FD 951 LT DEBT	4	4			
FIXED ASSETS	12,930	12,930			
ALL OTHERS	99,744	28,991	11,703	59,050	

Reimbursement:

Total:	5,541,463	2,598,680	1,384,079	818,060	740,644
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FISCAL 2010
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 \$247,041 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:	3,000,969			3,000,969
Allocated Additions:				
BLDG USE ALLO	23,957		23,957	
EQUIP USE ALLO	9,736		9,736	
PUB RESOURCES	8,847	524	9,371	
NON-DEPART'L	474	1	475	
BUDGET SVCS	5,619	210	5,829	
CLERK FINANCE	14,705	431	15,136	
PURCHASING		7,097	7,097	
HUMAN RESOURCE		11,799	11,799	
MAINT/REP SVCS		74,467	74,467	
CONTRACTS ADM		1,266	1,266	
Total Allocated Additions:	63,338	95,795	159,133	159,133
Total to be Allocated:	3,139,185	95,795		3,234,980
	=====	=====		=====

CTY ATTORNEY
Schedule of Costs to be
Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	2,245,604		2,245,604
FRINGE BENEFITS	759,491		759,491
DATA PROCESS/NETWORK	123,770		123,770
LEGAL SERVICES	57,007		57,007
TRAVEL	505		505
TELEPHONE	25,611		25,611
FREIGHT & POSTAGE	3,326		3,326
EQUIPMENT RENTAL	8,671		8,671
SELF INSURANCE	14,035		14,035
BUILDING MAINT	4,902		4,902
EQUIPMENT MAINT	2,219		2,219
REFERENCE MATERIALS	30,788		30,788
MEMBERSHIPS	1,195		1,195
REVENUES	-61,330		-61,330
SALARY & BENEFITS	-185,711		-185,711
MINOR EQUIPMENT/FURN	3,745		3,745
INTERNAL REPAIRS	96		96
SERVICE PROCESS FEES	1,285		1,285
OTHER CHARGES	1,678		1,678
WITNESS FEES	23,713		23,713
TRAINING & SEMINARS	660		660
CONTRACTED SERVICES	163		163
OTHER FEES	1,230		1,230
PROPERTY APP LEGAL	68,276	68,276	
PROPERTY APP REVENUE	-143,154	-143,154	
OFFICE SUPPLIES	13,194		13,194
 Departmental			
Expenditures:	3,000,969	-74,878	3,075,847
Deductions:	74,878	74,878	
Functional Cost:	3,075,847		3,075,847
 Additions 1st			
Others:	63,338	63,338	63,338
Reallocate Admin:		-63,338	
1st Allocation:	3,139,185		3,139,185
	-----		-----
 Additions 2nd			
Others:	95,795	95,795	95,795
Reallocate Admin:		-95,795	
2nd Allocation:	95,795		95,795
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 Total Allocated:	 3,234,980		 3,234,980
	=====		=====

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	129.50	0.585	18,364		18,364		18,364
BUDGET SVCS	79.25	0.358	11,238		11,238		11,238
PURCHASING	234.25	1.058	33,218		33,218	1,023	34,241
HUMAN RESOURCE	480.25	2.169	68,103		68,103	2,098	70,201
MAINT/REP SVCS	439.00	1.983	62,253		62,253	1,918	64,171
CONTRACTS ADM	110.00	0.497	15,599		15,599	481	16,080
COUNTY MANAGER	348.25	1.573	49,384		49,384	1,521	50,905
COMMISSIONERS	3,774.75	17.052	535,287		535,287	16,490	551,777
CLERK ADMIN	262.75	1.187	37,260		37,260	1,148	38,408
EQUAL EMP OPP	41.25	0.186	5,850		5,850	180	6,030
VETERAN'S SVCS	22.50	0.102	3,191		3,191	98	3,289
TAX COLLECTOR	32.50	0.147	4,609		4,609	142	4,751
PROP APPRAISER	275.75	1.246	39,103		39,103	1,205	40,308
ELECTIONS	13.75	0.062	1,950		1,950	60	2,010
SHERIFF	49.75	0.225	7,055		7,055	217	7,272
CT SVCS-GEN FD	21.50	0.097	3,049		3,049	94	3,143
PUB DEFENDER	1.50	0.007	213		213	7	220
STATE ATTORNEY	3.50	0.016	496		496	15	511
MED EXAMINER	10.75	0.049	1,524		1,524	47	1,571
HUMAN SERVICES	179.50	0.811	25,454		25,454	784	26,238
COUNTY LANDS	819.25	3.701	116,176		116,176	3,579	119,755
EMER MGMT OPS	75.25	0.340	10,671		10,671	329	11,000
EMER RESPONSE	224.00	1.012	31,765		31,765	979	32,744
EMER DISPATCH	77.25	0.349	10,955		10,955	337	11,292
PKS/REC GEN'L	248.75	1.124	35,275		35,275	1,087	36,362
ECONOMIC DEVT	66.75	0.302	9,466		9,466	292	9,758
ANIMAL CONTROL	252.25	1.139	35,771		35,771	1,102	36,873
SMART GROWTH	20.50	0.093	2,907		2,907	90	2,997
NAT RES MGMT	818.75	3.699	116,105		116,105	3,577	119,682
CONST & DESIGN	138.50	0.626	19,640		19,640	605	20,245
FD 104 MSBU OP	43.50	0.197	6,169		6,169	190	6,359
FUND 138	36.75	0.166	5,211		5,211	161	5,372
CANAL MAINT	7.00	0.032	993		993	31	1,024
SUR WTR MGMT	0.75	0.003	106		106	3	109
LIBRARIES	166.25	0.751	23,575		23,575	726	24,301
E911 IMPLEMENT	18.25	0.082	2,588		2,588	80	2,668
HEARING EXAMIN	505.00	2.281	71,613		71,613	2,206	73,819
PKS & REC 155	248.75	1.124	35,275		35,275	1,087	36,362
COMM DEVT ADM	482.75	2.181	68,457		68,457	2,109	70,566
PLANNING 155	918.50	4.149	130,250		130,250	4,013	134,263
DEVT REVIEW	409.00	1.848	57,999		57,999	1,787	59,786
REZONE & DRI'S	1,112.75	5.027	157,796		157,796	4,861	162,657
ENV SCIENCES	112.25	0.507	15,918		15,918	490	16,408
PERMIT ISSUANC	2.25	0.010	319		319	10	329
BUILDING INSP	29.50	0.133	4,183		4,183	129	4,312
CODE ENFORCE	1,260.50	5.694	178,748		178,748	5,507	184,255

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANS REVIEW	12.50	0.056	1,773		1,773	55	1,828
VCB	110.75	0.500	15,705		15,705	484	16,189
SPORTS AUTHOR	5.50	0.025	780		780	24	804
TRANS ADMIN	850.75	3.843	120,642		120,642	3,717	124,359
LANDSCAPE	7.75	0.035	1,099		1,099	34	1,133
ROADWAY/PIPE	17.50	0.079	2,482		2,482	76	2,558
BRIDGE OPS	0.50	0.002	71		71	2	73
TRAF OPS/SIGNA	8.50	0.038	1,205		1,205	37	1,242
TRAFFIC ENGIN	16.00	0.072	2,269		2,269	70	2,339
ENGINEER/PLAN	137.50	0.621	19,498		19,498	601	20,099
ENG/CONSTR	390.75	1.765	55,411		55,411	1,707	57,118
ENG/DESIGN	24.25	0.110	3,439		3,439	106	3,545
FIRE IMPACT FE	9.00	0.041	1,276		1,276	39	1,315
SCHOOL IMP FEE	1.75	0.008	248		248	8	256
COM PRK IMP FE	0.25	0.001	35		35	1	36
REG PRK IMP FE	8.50	0.038	1,205		1,205	37	1,242
ROADS IMP FEE	23.00	0.104	3,262		3,262	100	3,362
EMS IMPACT FEE	3.00	0.014	425		425	13	438
SOLID WASTE	309.25	1.397	43,854		43,854	1,351	45,205
TOLL FACILITY	5.00	0.023	709		709	22	731
TRANSIT	116.25	0.525	16,485		16,485	508	16,993
UTILITIES	990.75	4.476	140,495		140,495	4,328	144,823
ITG	30.75	0.139	4,361		4,361	134	4,495
GEN LIABILITY	2,906.25	13.128	412,127		412,127	12,696	424,823
FLEET MGMT	3.00	0.014	425		425	13	438
CONTRACTS CHG	1,542.75	6.969	218,773		218,773	6,737	225,510
Total:	22,137.00	100.000	3,139,185		3,139,185	95,795	3,234,980
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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	18,364	18,364
BUDGET SVCS	11,238	11,238
PURCHASING	34,241	34,241
HUMAN RESOURCE	70,201	70,201
MAINT/REP SVCS	64,171	64,171
CONTRACTS ADM	16,080	16,080
COUNTY MANAGER	50,905	50,905
COMMISSIONERS	551,777	551,777
CLERK ADMIN	38,408	38,408
EQUAL EMP OPP	6,030	6,030
VETERAN'S SVCS	3,289	3,289
TAX COLLECTOR	4,751	4,751
PROP APPRAISER	40,308	40,308
ELECTIONS	2,010	2,010
SHERIFF	7,272	7,272
CT SVCS-GEN FD	3,143	3,143
PUB DEFENDER	220	220
STATE ATTORNEY	511	511
MED EXAMINER	1,571	1,571
HUMAN SERVICES	26,238	26,238
COUNTY LANDS	119,755	119,755
EMER MGMT OPS	11,000	11,000
EMER RESPONSE	32,744	32,744
EMER DISPATCH	11,292	11,292
PKS/REC GEN'L	36,362	36,362
ECONOMIC DEVT	9,758	9,758
ANIMAL CONTROL	36,873	36,873
SMART GROWTH	2,997	2,997
NAT RES MGMT	119,682	119,682
CONST & DESIGN	20,245	20,245
FD 104 MSBU OP	6,359	6,359
FUND 138	5,372	5,372
CANAL MAINT	1,024	1,024
SUR WTR MGMT	109	109
LIBRARIES	24,301	24,301
E911 IMPLEMENT	2,668	2,668
HEARING EXAMIN	73,819	73,819
PKS & REC 155	36,362	36,362
COMM DEVT ADM	70,566	70,566
PLANNING 155	134,263	134,263
DEVT REVIEW	59,786	59,786
REZONE & DRI'S	162,657	162,657
ENV SCIENCES	16,408	16,408
PERMIT ISSUANC	329	329
BUILDING INSP	4,312	4,312
CODE ENFORCE	184,255	184,255
PLANS REVIEW	1,828	1,828
VCB	16,189	16,189

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
SPORTS AUTHOR	804	804
TRANS ADMIN	124,359	124,359
LANDSCAPE	1,133	1,133
ROADWAY/PIPE	2,558	2,558
BRIDGE OPS	73	73
TRAF OPS/SIGNA	1,242	1,242
TRAFFIC ENGIN	2,339	2,339
ENGINEER/PLAN	20,099	20,099
ENG/CONSTR	57,118	57,118
ENG/DESIGN	3,545	3,545
FIRE IMPACT FE	1,315	1,315
SCHOOL IMP FEE	256	256
COM PRK IMP FE	36	36
REG PRK IMP FE	1,242	1,242
ROADS IMP FEE	3,362	3,362
EMS IMPACT FEE	438	438
SOLID WASTE	45,205	45,205
TOLL FACILITY	731	731
TRANSIT	16,993	16,993
UTILITIES	144,823	144,823
ITG	4,495	4,495
GEN LIABILITY	424,823	424,823
FLEET MGMT	438	438
CONTRACTS CHG	225,510	225,510

Reimbursement:

Total:	3,234,980	3,234,980
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FISCAL 2010
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:	619,363			619,363
Deductions:				
ADVERTISING	-874			
CAPITAL OUTLAY	-8,293			
Total Deductions:	-9,167			-9,167
Allocated Additions:				
EQUIP USE ALLO	1,107		1,107	
PUB RESOURCES	569	33	602	
NON-DEPART'L	149		149	
BUDGET SVCS	3,746	140	3,886	
CLK INT AUDIT	27,477	2,097	29,574	
CLERK FINANCE	3,813	112	3,925	
CTY ATTORNEY	33,218	1,023	34,241	
PURCHASING		3,434	3,434	
HUMAN RESOURCE		3,425	3,425	
MAINT/REP SVCS		469	469	
Total Allocated Additions:	70,079	10,733	80,812	80,812
Total to be Allocated:	680,275	10,733		691,008
	=====	=====		=====

PURCHASING
Schedule of Costs to be
Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
Expenses:					
SALARIES & WAGES	422,175		63,326	173,092	185,757
FRINGE BENEFITS	164,458		24,668	67,428	72,362
DATA PROCESS/NETWORK	37,506		5,626	15,377	16,503
CONTRACTED SERVICES	2,327		349	954	1,024
TRAVEL	133		19	55	59
TELEPHONE	7,884		1,183	3,232	3,469
POSTAGE AND FREIGHT	2,754		413	1,129	1,212
RENTALS	3,051		458	1,251	1,342
SELF INSURANCE	3,855		578	1,581	1,696
PRINTING	714		107	293	314
SUPPLIES	5,193		779	2,129	2,285
MINOR EQUIPMENT	561		84	230	247
REFERENCE MATERIALS	389		59	159	171
MEMBERSHIPS	1,006		151	412	443
OTHER CHARGES	1,356		203	556	597
EQUIPMENT MAINT	602		90	247	265
ADVERTISING	874	874			
TRAINING & SEMINARS	1,125		169	461	495
PO CREDIT ADJUSTMENT	-68,818			-68,818	
BUILDING CHARGE	23,925		3,589	9,809	10,527
CAPITAL OUTLAY	8,293	8,293			
Departmental					
Expenditures:	619,363	9,167	101,851	209,577	298,768
Deductions:	-9,167	-9,167			
Functional Cost:	610,196		101,851	209,577	298,768
Additions 1st					
Others:	70,079	70,079	11,697	24,069	34,313
Reallocate Admin:		-70,079			
1st Allocation:	680,275		113,548	233,646	333,081

Additions 2nd					
Others:	10,733	10,733	1,792	3,677	5,264
Reallocate Admin:		-10,733			
2nd Allocation:	10,733		1,792	3,677	5,264

Total Allocated:	691,008		115,340	237,323	338,345
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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	1.00	0.223	253		253		253
BUDGET SVCS	5.00	1.114	1,264		1,264		1,264
PUB WKS ADMIN	2.00	0.445	506		506		506
CTY ATTORNEY	14.00	3.118	3,540		3,540		3,540
PURCHASING	6.00	1.336	1,517		1,517		1,517
HUMAN RESOURCE	7.00	1.559	1,770		1,770	30	1,800
MAINT/REP SVCS	28.00	6.236	7,081		7,081	119	7,200
COUNTY MANAGER	11.00	2.450	2,782		2,782	47	2,829
COMMISSIONERS	5.00	1.114	1,264		1,264	21	1,285
VETERAN'S SVCS	2.00	0.445	506		506	9	515
CT SVCS-GEN FD	3.00	0.668	759		759	13	772
HUMAN SERVICES	5.00	1.114	1,264		1,264	21	1,285
INT SVS FISCAL	12.00	2.673	3,035		3,035	51	3,086
COUNTY LANDS	11.00	2.450	2,782		2,782	47	2,829
EMER MGMT OPS	1.00	0.223	253		253	4	257
EMER RESPONSE	28.00	6.236	7,081		7,081	119	7,200
EMER DISPATCH	1.00	0.223	253		253	4	257
PS LOGISTICS	1.00	0.223	253		253	4	257
PS INFO RESOUR	1.00	0.223	253		253	4	257
PKS/REC GEN'L	55.00	12.249	13,909		13,909	234	14,143
ECONOMIC DEVT	5.00	1.114	1,264		1,264	21	1,285
ANIMAL CONTROL	5.00	1.114	1,264		1,264	21	1,285
NAT RES MGMT	9.00	2.004	2,276		2,276	38	2,314
CONST & DESIGN	10.00	2.227	2,529		2,529	43	2,572
CANAL MAINT	1.00	0.223	253		253	4	257
SUR WTR MGMT	1.00	0.223	253		253	4	257
LIBRARIES	28.00	6.236	7,081		7,081	119	7,200
E911 IMPLEMENT	1.00	0.223	253		253	4	257
HEARING EXAMIN	2.00	0.445	506		506	9	515
PKS & REC 155	55.00	12.249	13,909		13,909	234	14,143
COMM DEVT ADM	4.00	0.891	1,012		1,012	17	1,029
VCB	20.00	4.454	5,058		5,058	85	5,143
SPORTS AUTHOR	3.00	0.668	759		759	13	772
TRANS ADMIN	2.00	0.445	506		506	9	515
LANDSCAPE	2.00	0.445	506		506	9	515
ROADWAY/PIPE	7.00	1.559	1,770		1,770	30	1,800
BRIDGE OPS	2.00	0.445	506		506	9	515
TRAF OPS/SIGNA	3.00	0.668	759		759	13	772
TRAF SIGN/MARK	3.00	0.668	759		759	13	772
TRAFFIC ENGIN	3.00	0.668	759		759	13	772
ENGINEER/PLAN	1.00	0.223	253		253	4	257
ENG/CONSTR	1.00	0.223	253		253	4	257
ENG/DESIGN	1.00	0.223	253		253	4	257
HAZ MAT FD 182	1.00	0.223	253		253	4	257
SOLID WASTE	8.00	1.782	2,023		2,023	34	2,057
TOLL FACILITY	11.00	2.450	2,782		2,782	47	2,829

PURCHASING

Detail Allocation of
CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANSIT	23.00	5.122	5,816		5,816	98	5,914
UTILITIES	34.00	7.572	8,598		8,598	145	8,743
GROUP MEDICAL	1.00	0.223	253		253	4	257
GEN LIABILITY	1.00	0.223	253		253	4	257
FLEET MGMT	2.00	0.445	504		504	9	513
Total:	449.00	100.000	113,548		113,548	1,792	115,340
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Allocation Basis: NUMBER OF CREDIT CARDS ISSUED PER DEPARTMENT

Source: CREDIT CARD LOG LISTING

PURCHASING
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	37.00	0.486	1,135		1,135		1,135
NON-DEPART'L	11.00	0.144	338		338		338
BUDGET SVCS	5.00	0.066	153		153		153
PUB WKS ADMIN	19.00	0.250	583		583		583
CTY ATTORNEY	19.00	0.250	583		583		583
PURCHASING	14.00	0.184	430		430		430
HUMAN RESOURCE	21.00	0.276	644		644	10	654
MAINT/REP SVCS	674.00	8.851	20,680		20,680	331	21,011
CONTRACTS ADM	1.00	0.013	31		31		31
COUNTY MANAGER	17.00	0.223	522		522	8	530
COMMISSIONERS	21.00	0.276	644		644	10	654
CLERK ADMIN	3.00	0.039	92		92	1	93
CDBG	58.00	0.762	1,780		1,780	28	1,808
EQUAL EMP OPP	6.00	0.079	184		184	3	187
VETERAN'S SVCS	1.00	0.013	31		31		31
TAX COLLECTOR	5.00	0.066	153		153	2	155
ELECTIONS	8.00	0.105	245		245	4	249
SHERIFF	167.00	2.193	5,124		5,124	82	5,206
CT SVCS-GEN FD	287.00	3.769	8,806		8,806	141	8,947
GUAR AD LITEM	2.00	0.026	61		61	1	62
PUB DEFENDER	23.00	0.302	706		706	11	717
STATE ATTORNEY	24.00	0.315	736		736	12	748
MED EXAMINER	44.00	0.578	1,350		1,350	22	1,372
HUMAN SERVICES	178.00	2.337	5,461		5,461	87	5,548
INT SVS FISCAL	13.00	0.171	399		399	6	405
COUNTY LANDS	9.00	0.118	276		276	4	280
EMER MGMT OPS	14.00	0.184	430		430	7	437
EMER RESPONSE	125.00	1.642	3,835		3,835	61	3,896
EMER DISPATCH	4.00	0.053	123		123	2	125
PS LOGISTICS	76.00	0.998	2,332		2,332	37	2,369
PS INFO RESOUR	17.00	0.223	522		522	8	530
PKS/REC GEN'L	398.50	5.233	12,227		12,227	196	12,423
ECONOMIC DEVT	9.00	0.118	276		276	4	280
ANIMAL CONTROL	70.00	0.919	2,148		2,148	34	2,182
OFF OF SUSTAIN	8.00	0.105	245		245	4	249
NAT RES MGMT	112.00	1.471	3,436		3,436	55	3,491
CONST & DESIGN	12.00	0.158	368		368	6	374
FUND 102 MSTU	22.50	0.295	690		690	11	701
FD 104 MSBU OP	22.50	0.295	690		690	11	701
CANAL MAINT	24.00	0.315	736		736	12	748
LIBRARIES	318.00	4.176	9,757		9,757	156	9,913
E911 IMPLEMENT	18.00	0.236	552		552	9	561
HEARING EXAMIN	1.00	0.013	31		31		31
PKS & REC 155	398.50	5.233	12,227		12,227	196	12,423
COMM DEVT ADM	16.00	0.210	491		491	8	499
PLANNING 155	16.00	0.210	491		491	8	499

PURCHASING
Detail Allocation of
CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DEVT REVIEW	11.00	0.144	338		338	5	343
REZONE & DRI'S	25.00	0.328	767		767	12	779
ENV SCIENCES	9.00	0.118	276		276	4	280
PERMIT ISSUANC	21.00	0.276	644		644	10	654
BUILDING INSP	35.00	0.460	1,074		1,074	17	1,091
CODE ENFORCE	47.00	0.617	1,442		1,442	23	1,465
PLANS REVIEW	15.00	0.197	460		460	7	467
ZONING REVIEW	5.00	0.066	153		153	2	155
VCB	74.00	0.972	2,270		2,270	36	2,306
SPORTS AUTHOR	46.00	0.604	1,411		1,411	23	1,434
LANDSCAPE	60.00	0.788	1,841		1,841	29	1,870
ROADWAY/PIPE	114.00	1.497	3,498		3,498	56	3,554
BRIDGE OPS	53.00	0.696	1,626		1,626	26	1,652
TRAF OPS/SIGNA	129.00	1.694	3,958		3,958	63	4,021
TRAF SIGN/MARK	126.00	1.655	3,866		3,866	62	3,928
TRAFFIC ENGIN	61.00	0.801	1,872		1,872	30	1,902
ENGINEER/PLAN	47.00	0.617	1,442		1,442	23	1,465
ENG/CONSTR	19.00	0.250	583		583	9	592
ENG/DESIGN	8.00	0.105	245		245	4	249
HAZ MAT FD 182	17.00	0.223	522		522	8	530
FUNDS 301-399	284.00	3.729	8,714		8,714	139	8,853
SOLID WASTE	427.00	5.607	13,101		13,101	210	13,311
TOLL FACILITY	243.00	3.191	7,456		7,456	119	7,575
TRANSIT	154.00	2.022	4,725		4,725	76	4,801
UTILITIES	1,909.00	25.069	58,573		58,573	937	59,510
ITG	24.00	0.315	736		736	12	748
GOVT COMMUNICA	19.00	0.250	583		583	9	592
GROUP MEDICAL	3.00	0.039	92		92	1	93
GEN LIABILITY	3.00	0.039	92		92	1	93
FLEET MGMT	278.00	3.651	8,532		8,532	136	8,668
Total:	7,615.00	100.000	233,646		233,646	3,677	237,323
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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	1.00	0.223	743		743		743
CTY ATTORNEY	4.00	0.893	2,974		2,974		2,974
PURCHASING	2.00	0.446	1,487		1,487		1,487
HUMAN RESOURCE	1.00	0.223	743		743	12	755
MAINT/REP SVCS	24.50	5.469	18,215		18,215	292	18,507
COMMISSIONERS	9.00	2.009	6,691		6,691	107	6,798
STATE ATTORNEY	2.00	0.446	1,487		1,487	24	1,511
HUMAN SERVICES	10.00	2.232	7,435		7,435	119	7,554
COUNTY LANDS	1.00	0.223	743		743	12	755
EMER MGMT OPS	13.00	2.902	9,665		9,665	155	9,820
EMER RESPONSE	13.00	2.902	9,665		9,665	155	9,820
PKS/REC GEN'L	14.00	3.125	10,409		10,409	167	10,576
ECONOMIC DEVT	1.00	0.223	743		743	12	755
ANIMAL CONTROL	57.00	12.723	42,379		42,379	679	43,058
NAT RES MGMT	10.00	2.232	7,435		7,435	119	7,554
LIBRARIES	33.00	7.366	24,535		24,535	393	24,928
PKS & REC 155	14.00	3.125	10,409		10,409	167	10,576
COMM DEVT ADM	17.00	3.795	12,639		12,639	203	12,842
BUILDING INSP	1.00	0.223	743		743	12	755
VCB	2.00	0.446	1,487		1,487	24	1,511
SPORTS AUTHOR	3.00	0.670	2,230		2,230	36	2,266
TRANS ADMIN	30.00	6.696	22,305		22,305	357	22,662
TRAF OPS/SIGNA	3.00	0.670	2,230		2,230	36	2,266
TRAF SIGN/MARK	3.00	0.670	2,230		2,230	36	2,266
TRAFFIC ENGIN	2.00	0.446	1,487		1,487	24	1,511
SOLID WASTE	17.50	3.906	13,011		13,011	209	13,220
TOLL FACILITY	5.00	1.116	3,717		3,717	60	3,777
TRANSIT	23.50	5.246	17,472		17,472	280	17,752
UTILITIES	80.50	17.969	59,850		59,850	959	60,809
ITG	27.50	6.138	20,446		20,446	328	20,774
GOVT COMMUNICA	1.50	0.335	1,115		1,115	18	1,133
FLEET MGMT	22.00	4.911	16,361		16,361	269	16,630
Total:	448.00	100.000	333,081		333,081	5,264	338,345
	*****	*****	*****	*****	*****	*****	*****

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	2,131	253	1,135	743
NON-DEPART'L	338		338	
BUDGET SVCS	1,417	1,264	153	
PUB WKS ADMIN	1,089	506	583	
CTY ATTORNEY	7,097	3,540	583	2,974
PURCHASING	3,434	1,517	430	1,487
HUMAN RESOURCE	3,209	1,800	654	755
MAINT/REP SVCS	46,718	7,200	21,011	18,507
CONTRACTS ADM	31		31	
COUNTY MANAGER	3,359	2,829	530	
COMMISSIONERS	8,737	1,285	654	6,798
CLERK ADMIN	93		93	
CDBG	1,808		1,808	
EQUAL EMP OPP	187		187	
VETERAN'S SVCS	546	515	31	
TAX COLLECTOR	155		155	
ELECTIONS	249		249	
SHERIFF	5,206		5,206	
CT SVCS-GEN FD	9,719	772	8,947	
GUAR AD LITEM	62		62	
PUB DEFENDER	717		717	
STATE ATTORNEY	2,259		748	1,511
MED EXAMINER	1,372		1,372	
HUMAN SERVICES	14,387	1,285	5,548	7,554
INT SVS FISCAL	3,491	3,086	405	
COUNTY LANDS	3,864	2,829	280	755
EMER MGMT OPS	10,514	257	437	9,820
EMER RESPONSE	20,916	7,200	3,896	9,820
EMER DISPATCH	382	257	125	
PS LOGISTICS	2,626	257	2,369	
PS INFO RESOUR	787	257	530	
PKS/REC GEN'L	37,142	14,143	12,423	10,576
ECONOMIC DEVT	2,320	1,285	280	755
ANIMAL CONTROL	46,525	1,285	2,182	43,058
OFF OF SUSTAIN	249		249	
NAT RES MGMT	13,359	2,314	3,491	7,554
CONST & DESIGN	2,946	2,572	374	
FUND 102 MSTU	701		701	
FD 104 MSBU OP	701		701	
CANAL MAINT	1,005	257	748	
SUR WTR MGMT	257	257		
LIBRARIES	42,041	7,200	9,913	24,928
E911 IMPLEMENT	818	257	561	
HEARING EXAMIN	546	515	31	
PKS & REC 155	37,142	14,143	12,423	10,576
COMM DEVT ADM	14,370	1,029	499	12,842
PLANNING 155	499		499	
DEVT REVIEW	343		343	

PURCHASING

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
REZONE & DRI'S	779		779	
ENV SCIENCES	280		280	
PERMIT ISSUANC	654		654	
BUILDING INSP	1,846		1,091	755
CODE ENFORCE	1,465		1,465	
PLANS REVIEW	467		467	
ZONING REVIEW	155		155	
VCB	8,960	5,143	2,306	1,511
SPORTS AUTHOR	4,472	772	1,434	2,266
TRANS ADMIN	23,177	515		22,662
LANDSCAPE	2,385	515	1,870	
ROADWAY/PIPE	5,354	1,800	3,554	
BRIDGE OPS	2,167	515	1,652	
TRAF OPS/SIGNA	7,059	772	4,021	2,266
TRAF SIGN/MARK	6,966	772	3,928	2,266
TRAFFIC ENGIN	4,185	772	1,902	1,511
ENGINEER/PLAN	1,722	257	1,465	
ENG/CONSTR	849	257	592	
ENG/DESIGN	506	257	249	
HAZ MAT FD 182	787	257	530	
FUNDS 301-399	8,853		8,853	
SOLID WASTE	28,588	2,057	13,311	13,220
TOLL FACILITY	14,181	2,829	7,575	3,777
TRANSIT	28,467	5,914	4,801	17,752
UTILITIES	129,062	8,743	59,510	60,809
ITG	21,522		748	20,774
GOVT COMMUNICA	1,725		592	1,133
GROUP MEDICAL	350	257	93	
GEN LIABILITY	350	257	93	
FLEET MGMT	25,811	513	8,668	16,630
Reimbursement:				
Total:	691,008	115,340	237,323	338,345
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FISCAL 2010
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:	1,259,260			1,259,260
Allocated Additions:				
BLDG USE ALLO	10,550		10,550	
EQUIP USE ALLO	9,212		9,212	
PUB RESOURCES	3,842	481	4,323	
NON-DEPART'L	624	1	625	
BUDGET SVCS	9,365	349	9,714	
CLERK FINANCE	10,062	292	10,354	
CTY ATTORNEY	68,103	2,098	70,201	
PURCHASING	3,157	52	3,209	
HUMAN RESOURCE		5,546	5,546	
MAINT/REP SVCS		35,077	35,077	
CONTRACTS ADM		10,130	10,130	
Total Allocated Additions:	114,915	54,026	168,941	168,941
Total to be Allocated:	1,374,175	54,026		1,428,201
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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	959,235		115,108	374,102	383,694
OPERATING EXPENSES	213,847		25,662	83,400	85,539
REVENUE	-6,071		-729	-2,368	-2,428
TRAINING	92,249		11,070	35,977	36,900
Departmental Expenditures:	1,259,260		151,111	491,111	503,705
Functional Cost:	1,259,260		151,111	491,111	503,705
Additions 1st					
Others:	114,915	114,915	13,790	44,817	45,966
Reallocate Admin:		-114,915			
1st Allocation:	1,374,175		164,901	535,928	549,671
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Additions 2nd					
Others:	54,026	54,026	6,485	21,068	21,611
Reallocate Admin:		-54,026			
2nd Allocation:	54,026		6,485	21,068	21,611
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Total Allocated:	1,428,201		171,386	556,996	571,282
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HUMAN RESOURCE
Schedule of Costs to be
Allocated by Function

WELLNESS

Expenses:

PERSONNEL SERVICES	86,331
OPERATING EXPENSES	19,246
REVENUE	-546
TRAINING	8,302

Departmental Expenditures:	113,333
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Functional Cost:	113,333
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Additions 1st Others:	10,342
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1st Allocation:	123,675
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Additions 2nd Others:	4,862
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2nd Allocation:	4,862
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Total Allocated:	128,537
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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 WKS ADMIN	95.00	0.584	963		963		963
HUMAN RESOURCE	44.00	0.271	446		446		446
MAINT/REP SVCS	5.00	0.031	51		51	2	53
COUNTY MANAGER	321.00	1.974	3,255		3,255	129	3,384
HUMAN SERVICES	407.00	2.503	4,128		4,128	164	4,292
EMER MGMT OPS	9.00	0.055	91		91	4	95
EMER RESPONSE	706.00	4.342	7,160		7,160	284	7,444
EMER DISPATCH	83.00	0.510	842		842	33	875
PS LOGISTICS	19.00	0.117	193		193	8	201
PS INFO RESOUR	10.00	0.062	101		101	4	105
PKS/REC GEN'L	1,930.00	11.870	19,573		19,573	776	20,349
ANIMAL CONTROL	1,819.00	11.187	18,447		18,447	732	19,179
NAT RES MGMT	204.00	1.255	2,069		2,069	82	2,151
CONST & DESIGN	19.00	0.117	193		193	8	201
CANAL MAINT	81.00	0.498	821		821	33	854
LIBRARIES	2,883.00	17.731	29,238		29,238	1,159	30,397
E911 IMPLEMENT	14.00	0.086	142		142	6	148
PKS & REC 155	1,930.00	11.870	19,573		19,573	776	20,349
PLANNING 155	101.00	0.621	1,024		1,024	41	1,065
VCB	664.00	4.084	6,734		6,734	267	7,001
LANDSCAPE	46.00	0.283	467		467	18	485
ROADWAY/PIPE	438.00	2.694	4,442		4,442	176	4,618
BRIDGE OPS	69.00	0.424	700		700	28	728
HAZ MAT FD 182	15.00	0.092	152		152	6	158
SOLID WASTE	572.00	3.518	5,801		5,801	230	6,031
TOLL FACILITY	907.00	5.578	9,198		9,198	365	9,563
TRANSIT	950.00	5.843	9,634		9,634	382	10,016
UTILITIES	1,875.00	11.531	19,015		19,015	754	19,769
FLEET MGMT	44.00	0.271	448		448	18	466
Total:	16,260.00	100.000	164,901		164,901	6,485	171,386
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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	13.45	0.530	2,838		2,838		2,838
BUDGET SVCS	10.45	0.411	2,205		2,205		2,205
PUB WKS ADMIN	7.85	0.309	1,656		1,656		1,656
CTY ATTORNEY	31.00	1.220	6,541		6,541		6,541
PURCHASING	9.00	0.354	1,899		1,899		1,899
HUMAN RESOURCE	13.40	0.528	2,827		2,827		2,827
MAINT/REP SVCS	126.00	4.961	26,585		26,585	1,081	27,666
CONTRACTS ADM	6.00	0.236	1,266		1,266	51	1,317
COUNTY MANAGER	8.18	0.322	1,726		1,726	70	1,796
COMMISSIONERS	10.00	0.394	2,110		2,110	86	2,196
CDBG	5.00	0.197	1,055		1,055	43	1,098
EQUAL EMP OPP	5.02	0.198	1,059		1,059	43	1,102
VETERAN'S SVCS	3.00	0.118	633		633	26	659
HUMAN SERVICES	50.00	1.969	10,550		10,550	429	10,979
INT SVS FISCAL	13.00	0.512	2,743		2,743	112	2,855
COUNTY LANDS	12.00	0.472	2,532		2,532	103	2,635
EMER MGMT OPS	3.65	0.144	770		770	31	801
EMER RESPONSE	299.25	11.782	63,140		63,140	2,568	65,708
EMER DISPATCH	35.10	1.382	7,406		7,406	301	7,707
PS LOGISTICS	8.20	0.323	1,730		1,730	70	1,800
PS INFO RESOUR	4.20	0.165	886		886	36	922
PKS/REC GEN'L	100.70	3.965	21,247		21,247	864	22,111
ECONOMIC DEVT	15.00	0.591	3,165		3,165	129	3,294
ANIMAL CONTROL	45.00	1.772	9,495		9,495	386	9,881
SMART GROWTH	1.30	0.051	274		274	11	285
NAT RES MGMT	39.70	1.563	8,377		8,377	341	8,718
CONST & DESIGN	10.15	0.400	2,142		2,142	87	2,229
FUND 102 MSTU	2.55	0.100	538		538	22	560
HICKEY CREEK	1.00	0.039	211		211	9	220
FUND 139 OTHER	1.00	0.039	211		211	9	220
CANAL MAINT	21.00	0.827	4,431		4,431	180	4,611
SUR WTR MGMT	13.30	0.524	2,806		2,806	114	2,920
LIBRARIES	249.00	9.803	52,538		52,538	2,137	54,675
E911 IMPLEMENT	6.25	0.246	1,319		1,319	54	1,373
HEARING EXAMIN	6.00	0.236	1,266		1,266	51	1,317
PKS & REC 155	138.30	5.445	29,181		29,181	1,187	30,368
COMM DEVT ADM	13.00	0.512	2,743		2,743	112	2,855
PLANNING 155	9.00	0.354	1,899		1,899	77	1,976
DEVT REVIEW	12.70	0.500	2,680		2,680	109	2,789
REZONE & DRI'S	11.30	0.445	2,384		2,384	97	2,481
ENV SCIENCES	12.00	0.472	2,532		2,532	103	2,635
PERMIT ISSUANC	14.95	0.589	3,154		3,154	128	3,282
BUILDING INSP	26.10	1.028	5,507		5,507	224	5,731
CODE ENFORCE	32.35	1.274	6,826		6,826	278	7,104
PLANS REVIEW	9.15	0.360	1,931		1,931	79	2,010
ADM FEE COLLEC	1.25	0.049	264		264	11	275

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	3.20	0.126	675		675	27	702
VCB	24.00	0.945	5,064		5,064	206	5,270
SPORTS AUTHOR	3.00	0.118	633		633	26	659
TRANS ADMIN	9.00	0.354	1,899		1,899	77	1,976
LANDSCAPE	19.00	0.748	4,009		4,009	163	4,172
ROADWAY/PIPE	114.00	4.488	24,053		24,053	978	25,031
BRIDGE OPS	18.00	0.709	3,798		3,798	154	3,952
TRAF OPS/SIGNA	25.00	0.984	5,275		5,275	215	5,490
TRAF SIGN/MARK	31.00	1.220	6,541		6,541	266	6,807
TRAFFIC ENGIN	16.00	0.630	3,376		3,376	137	3,513
ENGINEER/PLAN	7.00	0.276	1,477		1,477	60	1,537
ENG/CONSTR	18.00	0.709	3,798		3,798	154	3,952
ENG/DESIGN	7.00	0.276	1,477		1,477	60	1,537
GIS	4.00	0.157	844		844	34	878
HAZ MAT FD 182	6.50	0.256	1,371		1,371	56	1,427
CONSER PKS/REC	11.00	0.433	2,321		2,321	94	2,415
CONSER CTY LAN	1.00	0.039	211		211	9	220
SOLID WASTE	72.00	2.835	15,192		15,192	618	15,810
TOLL FACILITY	98.00	3.858	20,678		20,678	841	21,519
TRANSIT	257.00	10.118	54,226		54,226	2,206	56,432
UTILITIES	281.00	11.063	59,290		59,290	2,412	61,702
ITG	1.00	0.039	211		211	9	220
GOVT COMMUNICA	3.85	0.152	812		812	33	845
DENTAL	0.55	0.022	116		116	5	121
GROUP MEDICAL	6.55	0.258	1,382		1,382	56	1,438
GEN LIABILITY	5.55	0.219	1,171		1,171	48	1,219
FLEET MGMT	32.00	1.260	6,750		6,750	275	7,025
Total:	2,540.00	100.000	535,928		535,928	21,068	556,996
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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	13.45	0.415	2,281		2,281		2,281
BUDGET SVCS	10.45	0.322	1,772		1,772		1,772
PUB WKS ADMIN	7.85	0.242	1,331		1,331		1,331
CTY ATTORNEY	31.00	0.956	5,258		5,258		5,258
PURCHASING	9.00	0.278	1,526		1,526		1,526
HUMAN RESOURCE	13.40	0.413	2,273		2,273		2,273
MAINT/REP SVCS	126.00	3.888	21,369		21,369	863	22,232
CONTRACTS ADM	6.00	0.185	1,018		1,018	41	1,059
COUNTY MANAGER	8.18	0.252	1,387		1,387	56	1,443
COMMISSIONERS	10.00	0.309	1,696		1,696	68	1,764
CDBG	5.00	0.154	848		848	34	882
EQUAL EMP OPP	5.02	0.155	851		851	34	885
VETERAN'S SVCS	3.00	0.093	509		509	21	530
TAX COLLECTOR	207.00	6.387	35,107		35,107	1,417	36,524
PROP APPRAISER	107.00	3.301	18,147		18,147	733	18,880
ELECTIONS	31.00	0.956	5,258		5,258	212	5,470
HUMAN SERVICES	50.00	1.543	8,480		8,480	342	8,822
INT SVS FISCAL	13.00	0.401	2,205		2,205	89	2,294
COUNTY LANDS	12.00	0.370	2,035		2,035	82	2,117
EMER MGMT OPS	3.65	0.113	619		619	25	644
EMER RESPONSE	299.25	9.233	50,753		50,753	2,049	52,802
EMER DISPATCH	35.10	1.083	5,953		5,953	240	6,193
PS LOGISTICS	8.20	0.253	1,391		1,391	56	1,447
PS INFO RESOUR	4.20	0.130	712		712	29	741
PKS/REC GEN'L	100.70	3.107	17,079		17,079	690	17,769
ECONOMIC DEVT	15.00	0.463	2,544		2,544	103	2,647
ANIMAL CONTROL	45.00	1.388	7,632		7,632	308	7,940
SMART GROWTH	1.30	0.040	220		220	9	229
NAT RES MGMT	39.70	1.225	6,733		6,733	272	7,005
CONST & DESIGN	10.15	0.313	1,721		1,721	70	1,791
FUND 102 MSTU	2.55	0.079	432		432	17	449
HICKEY CREEK	1.00	0.031	170		170	7	177
FUND 139 OTHER	1.00	0.031	170		170	7	177
CANAL MAINT	21.00	0.648	3,562		3,562	144	3,706
SUR WTR MGMT	13.30	0.410	2,256		2,256	91	2,347
LIBRARIES	249.00	7.683	42,230		42,230	1,705	43,935
E911 IMPLEMENT	6.25	0.193	1,060		1,060	43	1,103
HEARING EXAMIN	6.00	0.185	1,018		1,018	41	1,059
PKS & REC 155	138.30	4.267	23,456		23,456	947	24,403
COMM DEVT ADM	13.00	0.401	2,205		2,205	89	2,294
PLANNING 155	9.00	0.278	1,526		1,526	62	1,588
DEVT REVIEW	12.70	0.392	2,154		2,154	87	2,241
REZONE & DRI'S	11.30	0.349	1,916		1,916	77	1,993
ENV SCIENCES	12.00	0.370	2,035		2,035	82	2,117
PERMIT ISSUANC	14.95	0.461	2,536		2,536	102	2,638
BUILDING INSP	26.10	0.805	4,427		4,427	179	4,606

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CODE ENFORCE	32.35	0.998	5,487		5,487	222	5,709
PLANS REVIEW	9.15	0.282	1,552		1,552	63	1,615
ADM FEE COLLEC	1.25	0.039	212		212	9	221
ZONING REVIEW	3.20	0.099	543		543	22	565
VCB	24.00	0.741	4,070		4,070	164	4,234
SPORTS AUTHOR	3.00	0.093	509		509	21	530
TRANS ADMIN	9.00	0.278	1,526		1,526	62	1,588
LANDSCAPE	19.00	0.586	3,222		3,222	130	3,352
ROADWAY/PIPE	114.00	3.517	19,334		19,334	781	20,115
BRIDGE OPS	18.00	0.555	3,053		3,053	123	3,176
TRAF OPS/SIGNA	25.00	0.771	4,240		4,240	171	4,411
TRAF SIGN/MARK	31.00	0.956	5,258		5,258	212	5,470
TRAFFIC ENGIN	16.00	0.494	2,714		2,714	110	2,824
ENGINEER/PLAN	7.00	0.216	1,187		1,187	48	1,235
ENG/CONSTR	18.00	0.555	3,053		3,053	123	3,176
ENG/DESIGN	7.00	0.216	1,187		1,187	48	1,235
GIS	4.00	0.123	678		678	27	705
HAZ MAT FD 182	6.50	0.201	1,102		1,102	45	1,147
CONSER PKS/REC	11.00	0.339	1,866		1,866	75	1,941
CONSER CTY LAN	1.00	0.031	170		170	7	177
SOLID WASTE	72.00	2.222	12,211		12,211	493	12,704
AIRPORT & PORT	356.00	10.984	60,377		60,377	2,438	62,815
TOLL FACILITY	98.00	3.024	16,621		16,621	671	17,292
TRANSIT	257.00	7.930	43,587		43,587	1,760	45,347
UTILITIES	281.00	8.670	47,657		47,657	1,924	49,581
ITG	1.00	0.031	170		170	7	177
GOVT COMMUNICA	3.85	0.119	653		653	26	679
DENTAL	0.55	0.017	93		93	4	97
GROUP MEDICAL	6.55	0.202	1,111		1,111	45	1,156
GEN LIABILITY	5.55	0.171	941		941	38	979
FLEET MGMT	32.00	0.987	5,426		5,426	219	5,645
Total:	3,241.00	100.000	549,671		549,671	21,611	571,282
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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	123,675		123,675	4,862	128,537
Total:	100.00	100.000	123,675		123,675	4,862	128,537
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Allocation Basis: DIRECT ASSIGNMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE
Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS	WELLNESS
PUB RESOURCES	5,119		2,838	2,281	
BUDGET SVCS	3,977		2,205	1,772	
PUB WKS ADMIN	3,950	963	1,656	1,331	
CTY ATTORNEY	11,799		6,541	5,258	
PURCHASING	3,425		1,899	1,526	
HUMAN RESOURCE	5,546	446	2,827	2,273	
MAINT/REP SVCS	49,951	53	27,666	22,232	
CONTRACTS ADM	2,376		1,317	1,059	
COUNTY MANAGER	6,623	3,384	1,796	1,443	
COMMISSIONERS	3,960		2,196	1,764	
CDBG	1,980		1,098	882	
EQUAL EMP OPP	1,987		1,102	885	
VETERAN'S SVCS	1,189		659	530	
TAX COLLECTOR	36,524			36,524	
PROP APPRAISER	18,880			18,880	
ELECTIONS	5,470			5,470	
HUMAN SERVICES	24,093	4,292	10,979	8,822	
INT SVS FISCAL	5,149		2,855	2,294	
COUNTY LANDS	4,752		2,635	2,117	
EMER MGMT OPS	1,540	95	801	644	
EMER RESPONSE	125,954	7,444	65,708	52,802	
EMER DISPATCH	14,775	875	7,707	6,193	
PS LOGISTICS	3,448	201	1,800	1,447	
PS INFO RESOUR	1,768	105	922	741	
PKS/REC GEN'L	60,229	20,349	22,111	17,769	
ECONOMIC DEVT	5,941		3,294	2,647	
ANIMAL CONTROL	37,000	19,179	9,881	7,940	
SMART GROWTH	514		285	229	
NAT RES MGMT	17,874	2,151	8,718	7,005	
CONST & DESIGN	4,221	201	2,229	1,791	
FUND 102 MSTU	1,009		560	449	
HICKEY CREEK	397		220	177	
FUND 139 OTHER	397		220	177	
CANAL MAINT	9,171	854	4,611	3,706	
SUR WTR MGMT	5,267		2,920	2,347	
LIBRARIES	129,007	30,397	54,675	43,935	
E911 IMPLEMENT	2,624	148	1,373	1,103	
HEARING EXAMIN	2,376		1,317	1,059	
PKS & REC 155	75,120	20,349	30,368	24,403	
COMM DEVT ADM	5,149		2,855	2,294	
PLANNING 155	4,629	1,065	1,976	1,588	
DEVT REVIEW	5,030		2,789	2,241	
REZONE & DRI'S	4,474		2,481	1,993	
ENV SCIENCES	4,752		2,635	2,117	
PERMIT ISSUANC	5,920		3,282	2,638	
BUILDING INSP	10,337		5,731	4,606	
CODE ENFORCE	12,813		7,104	5,709	
PLANS REVIEW	3,625		2,010	1,615	

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS	WELLNESS
ADM FEE COLLEC	496		275	221	
ZONING REVIEW	1,267		702	565	
VCB	16,505	7,001	5,270	4,234	
SPORTS AUTHOR	1,189		659	530	
TRANS ADMIN	3,564		1,976	1,588	
LANDSCAPE	8,009	485	4,172	3,352	
ROADWAY/PIPE	49,764	4,618	25,031	20,115	
BRIDGE OPS	7,856	728	3,952	3,176	
TRAF OPS/SIGNA	9,901		5,490	4,411	
TRAF SIGN/MARK	12,277		6,807	5,470	
TRAFFIC ENGIN	6,337		3,513	2,824	
ENGINEER/PLAN	2,772		1,537	1,235	
ENG/CONSTR	7,128		3,952	3,176	
ENG/DESIGN	2,772		1,537	1,235	
GIS	1,583		878	705	
HAZ MAT FD 182	2,732	158	1,427	1,147	
CONSER PKS/REC	4,356		2,415	1,941	
CONSER CTY LAN	397		220	177	
SOLID WASTE	34,545	6,031	15,810	12,704	
AIRPORT & PORT	62,815			62,815	
TOLL FACILITY	48,374	9,563	21,519	17,292	
TRANSIT	111,795	10,016	56,432	45,347	
UTILITIES	131,052	19,769	61,702	49,581	
ITG	397		220	177	
GOVT COMMUNICA	1,524		845	679	
DENTAL	218		121	97	
GROUP MEDICAL	2,594		1,438	1,156	
GEN LIABILITY	130,735		1,219	979	128,537
FLEET MGMT	13,136	466	7,025	5,645	
Reimbursement:					
Total:	1,428,201	171,386	556,996	571,282	128,537
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FISCAL 2010
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:	10,457,256			10,457,256
Deductions:				
CAPITAL OUTLAY	-61,005			
Total Deductions:	-61,005			-61,005
Allocated Additions:				
EQUIP USE ALLO	1,356,325		1,356,325	
PUB RESOURCES	2,695	153	2,848	
NON-DEPART'L	11,027	15	11,042	
BUDGET SVCS	7,492	280	7,772	
PUB WKS ADMIN	97,306	11,502	108,808	
CLK INT AUDIT	439	33	472	
CLERK FINANCE	130,112	3,777	133,889	
CTY ATTORNEY	62,253	1,918	64,171	
PURCHASING	45,976	742	46,718	
HUMAN RESOURCE	48,005	1,946	49,951	
MAINT/REP SVCS		925,249	925,249	
CONTRACTS ADM		6,331	6,331	
Total Allocated Additions:	1,761,630	951,946	2,713,576	2,713,576
Total to be Allocated:	12,157,881	951,946		13,109,827
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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	12,903,041		9,155,680	490,839	3,256,522
OTHER REVENUE	-413,885		-293,683	-15,744	-104,458
CAPITAL OUTLAY	61,005	61,005			
INTERDEPT'L REIMBURS	-1,553,506		-1,553,506		
RENTS	-225,857		-225,857		
RECORDS WAREHOUSE	-227,706		-227,706		
INT PEST CONTROL	-85,836		-85,836		
 Departmental					
Expenditures:	10,457,256	61,005	6,769,092	475,095	3,152,064
Deductions:	-61,005	-61,005			
Functional Cost:	10,396,251		6,769,092	475,095	3,152,064
 Additions 1st					
Others:	1,761,630	1,761,630	1,147,013	80,504	534,113
Reallocate Admin:		-1,761,630			
1st Allocation:	12,157,881		7,916,105	555,599	3,686,177
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 Additions 2nd					
Others:	951,946	951,946	619,821	43,504	288,621
Reallocate Admin:		-951,946			
2nd Allocation:	951,946		619,821	43,504	288,621
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 Total Allocated:	 13,109,827		 8,535,926	 599,103	 3,974,798
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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	7,916,105		7,916,105	619,821	8,535,926
Total:	100.00	100.000	7,916,105		7,916,105	619,821	8,535,926
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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	21,517.00	4.384	24,356		24,356		24,356
BUDGET SVCS	8,864.00	1.806	10,033		10,033		10,033
CLERK TECH SVS	58,946.00	12.009	66,723		66,723		66,723
CLERK FINANCE	43,766.00	8.917	49,540		49,540		49,540
CTY ATTORNEY	63,970.00	13.033	72,410		72,410		72,410
HUMAN RESOURCE	28,171.00	5.739	31,888		31,888		31,888
COUNTY MANAGER	56,281.00	11.466	63,707		63,707	9,218	72,925
COMMISSIONERS	91,936.00	18.730	104,066		104,066	15,058	119,124
CLERK ADMIN	19,745.00	4.023	22,350		22,350	3,234	25,584
EQUAL EMP OPP	1,673.00	0.341	1,894		1,894	274	2,168
CLK RECORDING	56,962.00	11.605	64,477		64,477	9,330	73,807
CLERK MINUTES	11,324.00	2.307	12,818		12,818	1,855	14,673
ITG	962.00	0.196	1,089		1,089	158	1,247
GOVT COMMUNICA	3,703.00	0.754	4,192		4,192	607	4,799
DENTAL	929.00	0.189	1,052		1,052	152	1,204
GROUP MEDICAL	929.00	0.189	1,052		1,052	152	1,204
GEN LIABILITY	929.00	0.189	1,052		1,052	152	1,204
ALL OTHERS	20,232.00	4.122	22,900		22,900	3,314	26,214
Total:	490,839.00	100.000	555,599		555,599	43,504	599,103
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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	189.00	0.006	214		214		214
PUB WKS ADMIN	296.00	0.009	335		335		335
CTY ATTORNEY	1,817.00	0.056	2,057		2,057		2,057
PURCHASING	414.00	0.013	469		469		469
HUMAN RESOURCE	2,817.00	0.086	3,189		3,189		3,189
MAINT/REP SVCS	817,403.00	25.100	925,249		925,249		925,249
COUNTY MANAGER	1,587.00	0.049	1,796		1,796	188	1,984
COMMISSIONERS	3,611.00	0.111	4,087		4,087	428	4,515
CLERK ADMIN	36,326.00	1.115	41,119		41,119	4,308	45,427
TAX COLLECTOR	47,685.00	1.464	53,976		53,976	5,655	59,631
FUNDS 80 - 951	50,025.00	1.536	56,625		56,625	5,933	62,558
PROP APPRAISER	27,191.00	0.835	30,778		30,778	3,225	34,003
ELECTIONS	29,765.00	0.914	33,692		33,692	3,530	37,222
SHERIFF	728,305.00	22.365	824,395		824,395	86,377	910,772
PUB DEFENDER	7,540.00	0.232	8,535		8,535	894	9,429
STATE ATTORNEY	20,307.00	0.624	22,986		22,986	2,408	25,394
MED EXAMINER	17,584.00	0.540	19,904		19,904	2,085	21,989
HUMAN SERVICES	41,555.00	1.276	47,038		47,038	4,928	51,966
STATE HEALTH	63,314.00	1.944	71,667		71,667	7,509	79,176
COUNTY LANDS	74.00	0.002	84		84	9	93
EMER MGMT OPS	11,988.00	0.368	13,570		13,570	1,422	14,992
EMER RESPONSE	13,292.25	0.408	15,046		15,046	1,576	16,622
EMER DISPATCH	13,292.25	0.408	15,046		15,046	1,576	16,622
PS LOGISTICS	13,292.25	0.408	15,046		15,046	1,576	16,622
PS INFO RESOUR	13,292.25	0.408	15,046		15,046	1,576	16,622
PKS/REC GEN'L	458,222.50	14.071	518,679		518,679	54,345	573,024
ANIMAL CONTROL	11,192.00	0.344	12,669		12,669	1,327	13,996
NAT RES MGMT	2,970.00	0.091	3,362		3,362	352	3,714
CONST & DESIGN	30.00	0.001	34		34	4	38
LIBRARIES	202,113.00	6.206	228,779		228,779	23,971	252,750
HEARING EXAMIN	261.00	0.008	295		295	31	326
PKS & REC 155	458,222.50	14.071	518,679		518,679	54,345	573,024
DEVT REVIEW	254.62	0.008	288		288	30	318
REZONE & DRI'S	254.62	0.008	288		288	30	318
ENV SCIENCES	254.62	0.008	288		288	30	318
PERMIT ISSUANC	254.62	0.008	288		288	30	318
BUILDING INSP	254.63	0.008	288		288	30	318
CODE ENFORCE	254.63	0.008	288		288	30	318
PLANS REVIEW	254.63	0.008	288		288	30	318
ZONING REVIEW	254.63	0.008	288		288	30	318
ROADWAY/PIPE	19,375.00	0.595	21,931		21,931	2,298	24,229
BRIDGE OPS	2,780.00	0.085	3,147		3,147	330	3,477
TRAFFIC ENGIN	36,448.00	1.119	41,257		41,257	4,323	45,580
ENGINEER/PLAN	1,241.67	0.038	1,405		1,405	147	1,552
ENG/CONSTR	1,241.67	0.038	1,405		1,405	147	1,552
ENG/DESIGN	1,241.66	0.038	1,405		1,405	147	1,552

MAINT/REP SVCS
Detail Allocation of
COST BY PROJECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TOLL FACILITY	32,552.00	1.000	36,847		36,847	3,861	40,708
TRANSIT	35,365.00	1.086	40,031		40,031	4,194	44,225
UTILITIES	396.00	0.012	448		448	47	495
ITG	1,720.00	0.053	1,947		1,947	204	2,151
FLEET MGMT	11,899.00	0.365	13,469		13,469	1,411	14,880
ALL OTHERS	14,252.00	0.438	16,135		16,135	1,694	17,829
Total:	3,256,522.00	100.000	3,686,177		3,686,177	288,621	3,974,798
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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	24,570		24,356	214
BUDGET SVCS	10,033		10,033	
PUB WKS ADMIN	335			335
CLERK TECH SVS	66,723		66,723	
CLERK FINANCE	49,540		49,540	
CTY ATTORNEY	74,467		72,410	2,057
PURCHASING	469			469
HUMAN RESOURCE	35,077		31,888	3,189
MAINT/REP SVCS	925,249			925,249
COUNTY MANAGER	74,909		72,925	1,984
COMMISSIONERS	123,639		119,124	4,515
CLERK ADMIN	71,011		25,584	45,427
EQUAL EMP OPP	2,168		2,168	
TAX COLLECTOR	59,631			59,631
CLK RECORDING	73,807		73,807	
CLERK MINUTES	14,673		14,673	
FUNDS 80 - 951	62,558			62,558
PROP APPRAISER	34,003			34,003
ELECTIONS	37,222			37,222
SHERIFF	910,772			910,772
PUB DEFENDER	9,429			9,429
STATE ATTORNEY	25,394			25,394
MED EXAMINER	21,989			21,989
HUMAN SERVICES	51,966			51,966
STATE HEALTH	79,176			79,176
COUNTY LANDS	93			93
EMER MGMT OPS	14,992			14,992
EMER RESPONSE	16,622			16,622
EMER DISPATCH	16,622			16,622
PS LOGISTICS	16,622			16,622
PS INFO RESOUR	16,622			16,622
PKS/REC GEN'L	573,024			573,024
ANIMAL CONTROL	13,996			13,996
NAT RES MGMT	3,714			3,714
CONST & DESIGN	38			38
LIBRARIES	252,750			252,750
HEARING EXAMIN	326			326
PKS & REC 155	573,024			573,024
DEVT REVIEW	318			318
REZONE & DRI'S	318			318
ENV SCIENCES	318			318
PERMIT ISSUANC	318			318
BUILDING INSP	318			318
CODE ENFORCE	318			318
PLANS REVIEW	318			318
ZONING REVIEW	318			318
ROADWAY/PIPE	24,229			24,229
BRIDGE OPS	3,477			3,477

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD CTHSE	COST BY PROECT
TRAFFIC ENGIN	45,580			45,580
ENGINEER/PLAN	1,552			1,552
ENG/CONSTR	1,552			1,552
ENG/DESIGN	1,552			1,552
TOLL FACILITY	40,708			40,708
TRANSIT	44,225			44,225
UTILITIES	495			495
ITG	3,398		1,247	2,151
GOVT COMMUNICA	4,799		4,799	
DENTAL	1,204		1,204	
GROUP MEDICAL	1,204		1,204	
GEN LIABILITY	1,204		1,204	
FLEET MGMT	14,880			14,880
CONTRACTS CHG	8,535,926	8,535,926		
ALL OTHERS	44,043		26,214	17,829
Reimbursement:				
Total:	13,109,827	8,535,926	599,103	3,974,798
	=====	=====	=====	=====

FISCAL 2010
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:	396,789			396,789
Deductions:				
ADVERTISING	-6,316			
DEPUTY CLERK FEES	-3,449			
Total Deductions:	-9,765			-9,765
Allocated Additions:				
PUB RESOURCES	128	7	135	
NON-DEPART'L	162		162	
BUDGET SVCS	3,746	140	3,886	
PUB WKS ADMIN	94,216	12,169	106,385	
CLERK FINANCE	3,329	97	3,426	
CTY ATTORNEY	15,599	481	16,080	
PURCHASING	31		31	
HUMAN RESOURCE	2,284	92	2,376	
Total Allocated Additions:	119,495	12,986	132,481	132,481
Total to be Allocated:	506,519	12,986		519,505
	=====	=====		=====

CONTRACTS ADM
Schedule of Costs to be
Allocated by Function

	Total	G & A	CONTRACT SUPPORT	CIP PROJECTS
Expenses:				
SALARIES AND WAGES	213,517		53,379	160,138
BENEFITS	101,296		25,324	75,972
DATA PROCESS/NTWK	30,005		7,501	22,504
ADVERTISING	6,316	6,316		
TELEPHONE	6,368		1,592	4,776
EQUIPMENT RENTAL	5,554		1,388	4,166
ADMIN/FISCAL SUPPORT	18,523		4,631	13,892
REFERENCE MATERIALS	257		64	193
MEMBERSHIPS	881		220	661
OTHER CHARGES	1,935		484	1,451
REVENUE	-252		-63	-189
DEPUTY CLERK FEES	3,449	3,449		
SELF INSURANCE	2,351		588	1,763
INTERNAL REPAIR	3,187		797	2,390
OTHER CONTRACTED SVS	3,402		850	2,552
 Departmental				
Expenditures:	396,789	9,765	96,755	290,269
Deductions:	-9,765	-9,765		
Functional Cost:	387,024		96,755	290,269
 Additions 1st				
Others:	119,495	119,495	29,873	89,622
Reallocate Admin:		-119,495		
1st Allocation:	506,519		126,628	379,891
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 Additions 2nd				
Others:	12,986	12,986	3,246	9,740
Reallocate Admin:		-12,986		
2nd Allocation:	12,986		3,246	9,740
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 Total Allocated:	 519,505		 129,874	 389,631
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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	1,266		1,266		1,266
BUDGET SVCS	2.00	2.000	2,533		2,533		2,533
CTY ATTORNEY	1.00	1.000	1,266		1,266		1,266
HUMAN RESOURCE	8.00	8.000	10,130		10,130		10,130
MAINT/REP SVCS	5.00	5.000	6,331		6,331		6,331
COUNTY MANAGER	5.00	5.000	6,331		6,331	196	6,527
MED EXAMINER	1.00	1.000	1,266		1,266	39	1,305
HUMAN SERVICES	8.00	8.000	10,130		10,130	313	10,443
COUNTY LANDS	2.00	2.000	2,533		2,533	78	2,611
EMER MGMT OPS	2.00	2.000	2,533		2,533	78	2,611
EMER RESPONSE	2.00	2.000	2,533		2,533	78	2,611
EMER DISPATCH	2.00	2.000	2,533		2,533	78	2,611
PS LOGISTICS	1.00	1.000	1,266		1,266	39	1,305
PS INFO RESOUR	1.00	1.000	1,266		1,266	39	1,305
PKS/REC GEN'L	5.00	5.000	6,331		6,331	196	6,527
ANIMAL CONTROL	1.00	1.000	1,266		1,266	39	1,305
SMART GROWTH	1.00	1.000	1,266		1,266	39	1,305
NAT RES MGMT	2.00	2.000	2,533		2,533	78	2,611
LIBRARIES	1.00	1.000	1,266		1,266	39	1,305
HEARING EXAMIN	1.00	1.000	1,266		1,266	39	1,305
PKS & REC 155	5.00	5.000	6,331		6,331	196	6,527
VCB	8.00	8.000	10,130		10,130	313	10,443
SPORTS AUTHOR	1.00	1.000	1,266		1,266	39	1,305
TRANS ADMIN	2.00	2.000	2,533		2,533	78	2,611
TRAF OPS/SIGNA	1.00	1.000	1,266		1,266	39	1,305
TRAF SIGN/MARK	1.00	1.000	1,266		1,266	39	1,305
SOLID WASTE	8.00	8.000	10,130		10,130	313	10,443
TOLL FACILITY	2.00	2.000	2,533		2,533	78	2,611
TRANSIT	8.00	8.000	10,130		10,130	313	10,443
UTILITIES	6.00	6.000	7,598		7,598	235	7,833
ITG	1.00	1.000	1,266		1,266	39	1,305
GEN LIABILITY	5.00	5.000	6,334		6,334	196	6,530
Total:	100.00	100.000	126,628		126,628	3,246	129,874
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Allocation Basis: PERCENTAGE OF SUPPORT BY DEPARTMENT

Source: CONTRACTS MANAGER

CONTRACTS ADM
Detail Allocation of
CIP PROJECTS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CONTRACTS CHG	100.00	100.000	379,891		379,891	9,740	389,631
Total:	100.00	100.000	379,891		379,891	9,740	389,631
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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	1,266	1,266	
BUDGET SVCS	2,533	2,533	
CTY ATTORNEY	1,266	1,266	
HUMAN RESOURCE	10,130	10,130	
MAINT/REP SVCS	6,331	6,331	
COUNTY MANAGER	6,527	6,527	
MED EXAMINER	1,305	1,305	
HUMAN SERVICES	10,443	10,443	
COUNTY LANDS	2,611	2,611	
EMER MGMT OPS	2,611	2,611	
EMER RESPONSE	2,611	2,611	
EMER DISPATCH	2,611	2,611	
PS LOGISTICS	1,305	1,305	
PS INFO RESOUR	1,305	1,305	
PKS/REC GEN'L	6,527	6,527	
ANIMAL CONTROL	1,305	1,305	
SMART GROWTH	1,305	1,305	
NAT RES MGMT	2,611	2,611	
LIBRARIES	1,305	1,305	
HEARING EXAMIN	1,305	1,305	
PKS & REC 155	6,527	6,527	
VCB	10,443	10,443	
SPORTS AUTHOR	1,305	1,305	
TRANS ADMIN	2,611	2,611	
TRAF OPS/SIGNA	1,305	1,305	
TRAF SIGN/MARK	1,305	1,305	
SOLID WASTE	10,443	10,443	
TOLL FACILITY	2,611	2,611	
TRANSIT	10,443	10,443	
UTILITIES	7,833	7,833	
ITG	1,305	1,305	
GEN LIABILITY	6,530	6,530	
CONTRACTS CHG	389,631		389,631

Reimbursement:

Total:	519,505	129,874	389,631
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