
County of Lee, Florida
OMB Circular A-87 Central Services
Cost Allocation Plan
FY 2011

ACTUAL COSTS FOR THE YEAR ENDED
SEPTEMBER 30, 2011

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

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INTRODUCTION

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

Cost Allocation Plans

May be Prepared for a Number of Reasons

Principally, these include:

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

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

FORWARD

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METHODOLOGY

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

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

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

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

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

Format of the Report

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

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

1. Allocated Costs By Department -

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

2. Summary of Allocated Costs -

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

3. Detail of Allocated Costs -

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

4. Summary of Allocation Bases -

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

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

1. Nature and Extent of Services -

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

2. Costs to be Allocated -

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

3. Costs to be Allocated by Function -

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

4. Detail Allocation -

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

5. Departmental Cost Allocation Summary -

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

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Allocated Costs by Department
Consolidated

	COUNTY MANAGER	COMMISSIONERS	COUNTY LANDS	CDBG	EQUAL EMP OPP	VETERAN'S SVCS	TAX COLLECTOR
Central Service Departments							
BLDG USE ALLO	16,260	26,563			483		
EQUIP USE ALLO							
PUB RESOURCES	5,050	6,290	7,176				89
NON-DEPART'L	4,934	479	135	381			151
BUDGET SVCS	29,545	16,414	8,207	4,924		6,565	8,207
PUB WKS ADMIN			93,774				
CLK INT AUDIT		22,350	110,885				
CLERK TECH SVS		36,605					11,667
CLERK HUM RES							
CLERK FINANCE	10,303	8,983	5,463	10,385	1,544	922	2,820
CTY ATTORNEY	40,823	407,805	129,918		4,916	500	3,111
PURCHASING	11,763	4,898	4,020	1,217	220	532	146
HUMAN RESOURCE	4,160	4,475	4,922	2,685	2,246	1,343	32,839
MAINT/REP SVCS	64,151	100,410	1,029		1,813		40,609
Total Allocated	186,989	635,272	365,529	19,592	11,222	9,862	99,639

	CLK CIVIL CRT	CLERK ADMIN	CLERK MINUTES	CLK PROBATE	CLK RECORDING	CLK DEL TAX	CLK CASE & QUE
Central Service Departments							
BLDG USE ALLO		236,437	3,271		16,458		
EQUIP USE ALLO							
PUB RESOURCES			4,075			4,075	
NON-DEPART'L		237	78				
BUDGET SVCS		6,565					
PUB WKS ADMIN							
CLK INT AUDIT		1,753					
CLERK TECH SVS		2,103	113,139		844,157		
CLERK HUM RES	74,649	6,665	7,998	9,331	47,989	9,331	34,658
CLERK FINANCE	17,216	4,607	2,848	2,152	11,067	2,152	7,993
CTY ATTORNEY		32,950					
PURCHASING		49					
HUMAN RESOURCE							
MAINT/REP SVCS		43,787	12,275		61,750		
Total Allocated	91,865	335,153	143,684	11,483	981,421	15,558	42,651

Allocated Costs by Department
Consolidated

	CLK JURY	CLK CT SUPPORT	CLK REC & PROC	CLK CAPE CORAL	CLK SUP DEPOSI	CLK APPEALS	CLK COURT OPNS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L							
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT							47,017
CLERK TECH SVS							
CLERK HUM RES	2,666	39,990	21,328		6,665	2,666	15,996
CLERK FINANCE	614	9,223	4,919		1,537	614	3,689
CTY ATTORNEY							
PURCHASING							
HUMAN RESOURCE							
MAINT/REP SVCS							
Total Allocated	3,280	49,213	26,247	0	8,202	3,280	66,702

	CRIM ADM SVCS	CTS CUST SVC	COURT DEPT	CLERK OTHER	FUNDS 80 - 951	PROP APPRAISER	ELECTIONS
Central Service Departments							
BLDG USE ALLO			576,832				
EQUIP USE ALLO							
PUB RESOURCES						266	
NON-DEPART'L				139,053	59,223	72	91
BUDGET SVCS						6,565	6,565
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS			3,098,155			6,677	2,091
CLERK HUM RES	10,664	29,328					
CLERK FINANCE	2,460	6,763		1,006,983	655,182	934	1,842
CTY ATTORNEY							1,037
PURCHASING							122
HUMAN RESOURCE						16,974	4,918
MAINT/REP SVCS					87,936	4,770	36,475
Total Allocated	13,124	36,091	3,674,987	1,146,036	802,341	36,258	53,141

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		1,683					89
NON-DEPART'L		949	171	22	116	167	370
BUDGET SVCS		18,056	8,207		3,283	3,283	14,773
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS		202	715				
CLERK HUM RES							
CLERK FINANCE		26,589	2,202	557	1,660	3,723	10,029
CTY ATTORNEY		28,188	1,843			1,267	3,341
PURCHASING		4,260	6,495		560	1,314	1,864
HUMAN RESOURCE							
MAINT/REP SVCS		793,886			4,443	11,685	23,915
Total Allocated	1,038,297	989,179	19,633	579	125,428	21,439	54,381

	HUMAN SERVICES	STATE HEALTH	INT SVS FISCAL	EMER MGMT OPS	EMER RESPONSE	EMER DISPATCH	PS LOGISTICS
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	3,189			44	3,898	443	
NON-DEPART'L	14,733	48	130	635	20,736	6,142	635
BUDGET SVCS	32,828	3,283	8,207	3,939	3,939	3,939	3,939
PUB WKS ADMIN			71,902				
CLK INT AUDIT	679		17,755		21,176		
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	135,432	1,163	5,514	14,695	105,877	24,395	16,094
CTY ATTORNEY	16,437	307		6,836	26,383	8,526	15,554
PURCHASING	19,822	73	2,377	16,286	23,542	2,741	3,115
HUMAN RESOURCE	28,089		5,369	1,628	137,469	16,079	3,712
MAINT/REP SVCS	50,289	40,100		30,740	16,011	16,011	16,011
Total Allocated	301,498	44,974	111,254	74,803	359,031	78,276	59,060

Allocated Costs by Department
Consolidated

	PS INFO RESOUR	PKS/REC GEN'L	ECONOMIC DEVT	ANIMAL CONTROL	OFF OF SUSTAIN	NAT RES MGMT	CONST & DESIGN
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES		1,152	1,506	620		2,303	1,861
NON-DEPART'L	635	21,930	230	7,874	106	16,605	209
BUDGET SVCS	3,939	13,132	6,565	18,056	13,132	9,848	4,924
PUB WKS ADMIN						42,991	217,269
CLK INT AUDIT		7,577					
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	14,864	133,783	9,263	45,469	1,983	29,737	6,742
CTY ATTORNEY		55,474	38,980	42,513	4,340	83,681	26,768
PURCHASING	1,703	36,848	2,209	32,539	1,402	10,673	7,551
HUMAN RESOURCE	1,875	55,795	7,880	25,057	581	19,030	4,475
MAINT/REP SVCS	16,011	673,609		13,658		9,194	2,813
Total Allocated	39,027	999,300	66,633	185,786	21,544	224,062	272,612

	FUND 102 MSTU	FD 104 MSBU OP	FUND 104 MSBU	ADM OFF OF CTS	HICKEY CREEK	FUND 138	FUND 139 OTHER
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							
NON-DEPART'L	6,217		2,480	4,195	334	2,309	960
BUDGET SVCS	11,489	4,924					
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	53,172		20,519	43,695	2,605	21,622	6,718
CTY ATTORNEY						4,570	
PURCHASING	389	389					
HUMAN RESOURCE	1,140				448		448
MAINT/REP SVCS							
Total Allocated	72,407	5,313	22,999	47,890	3,387	28,501	8,126

Allocated Costs by Department
Consolidated

	CANAL MAINT	SUR WTR MGMT	LIBRARIES	E911 IMPLEMENT	HEARING EXAMIN	PKS & REC 155	COMM DEVT ADM
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	1,347		1,417	44		1,152	389
NON-DEPART'L	265	417	25,924	901	3,433	21,259	10,052
BUDGET SVCS	1,641		29,545	8,207	6,565	13,132	6,565
PUB WKS ADMIN	4,299	4,299					
CLK INT AUDIT	339						6,333
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	13,180	8,053	254,313	11,305	3,431	132,268	24,789
CTY ATTORNEY		7,259	50,884	3,917	63,941	55,473	41,176
PURCHASING	2,931	1,690	32,243	765	2,328	36,848	10,170
HUMAN RESOURCE	10,565	5,527	127,346	2,833	2,237	72,618	5,413
MAINT/REP SVCS			312,913		423	673,609	
Total Allocated	34,567	27,245	834,585	27,972	82,358	1,006,359	104,887

	PLANNING 155	DEVT REVIEW	REZONE & DRI'S	ENV SCIENCES	PERMIT ISSUANC	BUILDING INSP	CODE ENFORCE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	389	389	389	389	389	389	389
NON-DEPART'L	18,980	2,376	339	473	15,848	2,530	23,226
BUDGET SVCS	8,207	3,283	3,283	3,283	6,565	6,565	3,283
PUB WKS ADMIN							
CLK INT AUDIT							
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	8,498	19,769	9,417	12,599	22,627	43,026	55,229
CTY ATTORNEY	153,260	72,928	199,620	14,862		922	193,168
PURCHASING	462	243	584	1,448	462	22,888	536
HUMAN RESOURCE	4,475	7,217	5,472	5,369	6,058	11,522	14,788
MAINT/REP SVCS		638	638	638	638	638	638
Total Allocated	194,271	106,843	219,742	39,061	52,587	88,480	291,257

Allocated Costs by Department
Consolidated

	PLANS REVIEW	ADM FEE COLLEC	ZONING REVIEW	VCB	SPORTS AUTHOR	TRANS ADMIN	LANDSCAPE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	389		389	620	266	1,347	1,347
NON-DEPART'L	8,456	61	195	2,121	245	4,583	8,435
BUDGET SVCS	3,283		3,283	16,414	9,848	18,056	1,641
PUB WKS ADMIN						8,598	4,299
CLK INT AUDIT				10,857			2,035
CLERK TECH SVS				143,995			
CLERK HUM RES							
CLERK FINANCE	14,706	1,668	5,347	51,582	6,472	10,535	11,284
CTY ATTORNEY	2,496	845		24,923	1,037	62,444	2,650
PURCHASING	98		24	28,972	4,295	17,324	2,917
HUMAN RESOURCE	3,938	448	1,432	11,533	1,343	3,803	9,057
MAINT/REP SVCS	638		638	1,050	170		
Total Allocated	34,004	3,022	11,308	292,067	23,676	126,690	43,665

	ROADWAY/PIPE	BRIDGE OPS	TRAF OPS/SIGNA	TRAF SIGN/MARK	TRAFFIC ENGIN	ENGINEER/PLAN	ENG/CONSTR
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES	1,347	1,347					
NON-DEPART'L	34,121	6,882	21,519	12,225	25,577	7,820	27,765
BUDGET SVCS	3,283	1,641	3,283		3,283	1,641	4,924
PUB WKS ADMIN	8,598	4,299	8,598	8,598	8,598	8,598	8,598
CLK INT AUDIT			11,186	11,186	11,187		12,157
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	65,213	11,284	20,770	27,371	7,551	2,996	7,193
CTY ATTORNEY	20,507	154	3,149		3,686	40,937	33,487
PURCHASING	4,613	2,406	9,590	9,858	3,260	472	521
HUMAN RESOURCE	52,303	9,057	10,872	14,331	3,954	2,344	5,616
MAINT/REP SVCS	24,483	1,911			22,022	1,662	1,662
Total Allocated	214,468	38,981	88,967	83,569	89,118	66,470	101,923

Allocated Costs by Department
Consolidated

	ENG/DESIGN	GIS	HAZ MAT	FD 182	FIRE IMPACT FEE	SCHOOL IMP FEE	COM PRK IMP FEE	REG PRK IMP FEE
Central Service Departments								
BLDG USE ALLO								
EQUIP USE ALLO								
PUB RESOURCES								
NON-DEPART'L	9,626	90		569	1,038		1,531	214
BUDGET SVCS	3,283	3,283		9,848		1,641	14,773	3,283
PUB WKS ADMIN	8,598							
CLK INT AUDIT								
CLERK TECH SVS								
CLERK HUM RES								
CLERK FINANCE	2,996	2,599		7,291	8,437	6,161	11,476	2,418
CTY ATTORNEY	1,574				3,610	1,843	1,843	1,574
PURCHASING	278	858		692				
HUMAN RESOURCE	2,344	2,237		2,930				
MAINT/REP SVCS	1,662							
Total Allocated	30,361	9,067		21,330	13,085	10,325	29,623	7,489

	ROADS IMP FEE	EMS IMPACT FEE	FUNDS 201-299	CONSER PKS/REC	CONSER CTY LAN	FUNDS 301-399	SOLID WASTE
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES							2,747
NON-DEPART'L	837	392	2,714			7,223	22,508
BUDGET SVCS	14,773		85,352	13,132		78,787	18,056
PUB WKS ADMIN							85,981
CLK INT AUDIT				3,789			2,319
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	6,199	4,006	22,930	3,382	308	76,584	157,449
CTY ATTORNEY	16,321	1,267					34,832
PURCHASING						7,301	28,938
HUMAN RESOURCE				4,922	448		38,232
MAINT/REP SVCS							
Total Allocated	38,130	5,665	110,996	25,225	756	169,895	391,062

Allocated Costs by Department
Consolidated

	AIRPORT & PORT	TOLL FACILITY	TRANSIT	UTILITIES	ITG	GOVT COMMUNICA	DENTAL
Central Service Departments							
BLDG USE ALLO					278	1,070	269
EQUIP USE ALLO							
PUB RESOURCES	177		2,126	10,189	531		
NON-DEPART'L	12,834	33,918	60,758	48,517	800	866	839
BUDGET SVCS		6,565	54,166	42,677	18,056	6,565	3,283
PUB WKS ADMIN		8,598		85,980			
CLK INT AUDIT		12,779	38,451				
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	338,993	112,974	174,558	423,826	11,828	10,601	5,819
CTY ATTORNEY		2,304	18,126	102,461	9,985		
PURCHASING		13,289	30,690	107,413	16,466	462	
HUMAN RESOURCE	56,160	52,270	122,469	132,940	448	1,521	224
MAINT/REP SVCS		44,360	40,676	664	3,975	4,045	1,008
Total Allocated	408,164	287,057	542,020	954,667	62,367	25,130	11,442

	GROUP MEDICAL	GEN LIABILITY	FLEET MGMT	FLEET REPLACE	BONITA IMP FEE	LAW ENF TRUST	FD 190 ANIM TR
Central Service Departments							
BLDG USE ALLO	269	269					
EQUIP USE ALLO							
PUB RESOURCES				178			
NON-DEPART'L	1,106	772	2,957	522	7	411	576
BUDGET SVCS	6,565	11,489	11,489			4,926	
PUB WKS ADMIN							
CLK INT AUDIT			28,159				
CLERK TECH SVS							
CLERK HUM RES							
CLERK FINANCE	20,568	9,499	82,422	4,548	65	2,958	11,504
CTY ATTORNEY		262,132	2,304				
PURCHASING	327	6,505	19,285	4,062			
HUMAN RESOURCE	2,619	1,410	15,477				
MAINT/REP SVCS	1,008	1,006	18,230				
Total Allocated	32,462	293,082	180,323	9,310	72	8,295	12,080

Allocated Costs by Department
Consolidated

	FD 632 MOSQ CO	FUND 661 BONDS	FD 951 LT DEBT	VIDEO/CABLE TV	FIXED ASSETS	CONTRACTS CHG	GENERAL GOVT
Central Service Departments							
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES				195,875			740,512
NON-DEPART'L	305	10	27		1,376		9,407,986
BUDGET SVCS							
PUB WKS ADMIN							
CLK INT AUDIT						-456,480	
CLERK TECH SVS							128,569
CLERK HUM RES							
CLERK FINANCE	2,041	267	183		9,185		
CTY ATTORNEY						216,748	
PURCHASING						357,992	
HUMAN RESOURCE							
MAINT/REP SVCS						7,181,761	
Total Allocated	2,346	277	210	195,875	10,561	7,300,021	10,277,067

	ALL OTHERS	Sub-total	Reimbursement	Total
Central Service Departments				
BLDG USE ALLO	236,575	2,384,063		2,384,063
EQUIP USE ALLO				
PUB RESOURCES		1,010,268		1,010,268
NON-DEPART'L	4,361	10,226,170		10,226,170
BUDGET SVCS		869,938		869,938
PUB WKS ADMIN		692,475		692,475
CLK INT AUDIT	660,589	584,078	498,635	1,082,713
CLERK TECH SVS	3,103	4,391,178		4,391,178
CLERK HUM RES		319,924		319,924
CLERK FINANCE	85,506	5,003,374		5,003,374
CTY ATTORNEY	2,463	2,719,180	108,537	2,827,717
PURCHASING		991,625		991,625
HUMAN RESOURCE		1,231,759		1,231,759
MAINT/REP SVCS	31,349	10,548,134		10,548,134
Total Allocated	1,023,946	40,972,166	607,172	41,579,338

LEE COUNTY, FL - OMB A-87 COST PLAN, FYE 9/30/11
 Summary of Allocated Costs

Summary Page: 10

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE ALLO	2,449,139		
EQUIP USE ALLO	2,250,016		
PUB RESOURCES	974,746	-91,786	
NON-DEPART'L	10,225,678		
BUDGET SVCS	795,405		
PUB WKS ADMIN	713,209	-876	
CLK INT AUDIT	1,020,304		
CLERK TECH SVS	6,804,632	-3,052,500	
CLERK HUM RES	438,187		
CLERK FINANCE	5,110,044		
CTY ATTORNEY	2,907,352	-5,266	
PURCHASING	960,135	-5,599	
HUMAN RESOURCE	1,125,588		
MAINT/REP SVCS	9,021,935	-61,005	
COUNTY MANAGER			186,989
COMMISSIONERS			635,272
COUNTY LANDS			365,529
CDBG			19,592
EQUAL EMP OPP			11,222
VETERAN'S SVCS			9,862
TAX COLLECTOR			99,639
CLK CIVIL CRT			91,865
CLERK ADMIN			335,153
CLERK MINUTES			143,684
CLK PROBATE			11,483
CLK RECORDING			981,421
CLK DEL TAX			15,558
CLK CASE & QUE			42,651
CLK JURY			3,280
CLK CT SUPPORT			49,213
CLK REC & PROC			26,247
CLK CAPE CORAL			0
CLK SUP DEPOSI			8,202
CLK APPEALS			3,280
CLK COURT OPNS			66,702
CRIM ADM SVCS			13,124
CTS CUST SVC			36,091
COURT DEPT			3,674,987
CLERK OTHER			1,146,036
FUNDS 80 - 951			802,341
PROP APPRAISER			36,258
ELECTIONS			53,141
JAIL			1,038,297
SHERIFF			989,179
CT SVCS-GEN FD			19,633
GUAR AD LITEM			579
PUB DEFENDER			125,428

LEE COUNTY, FL - OMB A-87 COST PLAN, FYE 9/30/11
 Summary of Allocated Costs

Summary Page: 11

Departments	Total Expenditures	Cost Adjustments	Total Allocated
STATE ATTORNEY			21,439
MED EXAMINER			54,381
HUMAN SERVICES			301,498
STATE HEALTH			44,974
INT SVS FISCAL			111,254
EMER MGMT OPS			74,803
EMER RESPONSE			359,031
EMER DISPATCH			78,276
PS LOGISTICS			59,060
PS INFO RESOUR			39,027
PKS/REC GEN'L			999,300
ECONOMIC DEVT			66,633
ANIMAL CONTROL			185,786
OFF OF SUSTAIN			21,544
NAT RES MGMT			224,062
CONST & DESIGN			272,612
FUND 102 MSTU			72,407
FD 104 MSBU OP			5,313
FUND 104 MSBU			22,999
ADM OFF OF CTS			47,890
HICKEY CREEK			3,387
FUND 138			28,501
FUND 139 OTHER			8,126
CANAL MAINT			34,567
SUR WTR MGMT			27,245
LIBRARIES			834,585
E911 IMPLEMENT			27,972
HEARING EXAMIN			82,358
PKS & REC 155			1,006,359
COMM DEVT ADM			104,887
PLANNING 155			194,271
DEVT REVIEW			106,843
REZONE & DRI'S			219,742
ENV SCIENCES			39,061
PERMIT ISSUANC			52,587
BUILDING INSP			88,480
CODE ENFORCE			291,257
PLANS REVIEW			34,004
ADM FEE COLLEC			3,022
ZONING REVIEW			11,308
VCB			292,067
SPORTS AUTHOR			23,676
TRANS ADMIN			126,690
LANDSCAPE			43,665
ROADWAY/PIPE			214,468
BRIDGE OPS			38,981
TRAF OPS/SIGNA			88,967
TRAF SIGN/MARK			83,569

LEE COUNTY, FL - OMB A-87 COST PLAN, FYE 9/30/11
 Summary of Allocated Costs

Summary Page: 12

Departments	Total Expenditures	Cost Adjustments	Total Allocated
TRAFFIC ENGIN			89,118
ENGINEER/PLAN			66,470
ENG/CONSTR			101,923
ENG/DESIGN			30,361
GIS			9,067
HAZ MAT FD 182			21,330
FIRE IMPACT FE			13,085
SCHOOL IMP FEE			10,325
COM PRK IMP FE			29,623
REG PRK IMP FE			7,489
ROADS IMP FEE			38,130
EMS IMPACT FEE			5,665
FUNDS 201-299			110,996
CONSER PKS/REC			25,225
CONSER CTY LAN			756
FUNDS 301-399			169,895
SOLID WASTE			391,062
AIRPORT & PORT			408,164
TOLL FACILITY			287,057
TRANSIT			542,020
UTILITIES			954,667
ITG			62,367
GOVT COMMUNICA			25,130
DENTAL			11,442
GROUP MEDICAL			32,462
GEN LIABILITY			293,082
FLEET MGMT			180,323
FLEET REPLACE			9,310
BONITA IMP FEE			72
LAW ENF TRUST			8,295
FD 190 ANIM TR			12,080
FD 632 MOSQ CO			2,346
FUND 661 BONDS			277
FD 951 LT DEBT			210
VIDEO/CABLE TV			195,875
FIXED ASSETS			10,561
CONTRACTS CHG			7,300,021
GENERAL GOVT			10,277,067
ALL OTHERS			1,023,946
Reimbursement			607,172
Total	44,796,370	-3,217,032	41,579,338

Detail of Allocated Costs

Departments	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
BLDG USE ALLO	-2,449,139						
EQUIP USE ALLO		-2,250,016					
PUB RESOURCES	6,217	63,665	-1,027,368	248	5,592		
NON-DEPART'L				-10,238,913			
BUDGET SVCS	2,561		355		-936,262		
PUB WKS ADMIN		2,055	266	130	4,924	-729,984	
CLK INT AUDIT				109			-1,133,715
CLERK TECH SVS	17,031	687,608		545			
CLERK HUM RES		391		114			
CLERK FINANCE	12,645	2,611	4,075	354			1,724
CTY ATTORNEY	18,483	3,276	9,479	374	13,132		1,244
PURCHASING		1,703	355	188	21,338		4,184
HUMAN RESOURCE	8,139	7,376	1,861	441	6,565		43,850
MAINT/REP SVCS		1,481,331	709	10,240	14,773	37,509	
COUNTY MANAGER	16,260		5,050	4,934	29,545		
COMMISSIONERS	26,563		6,290	479	16,414		22,350
COUNTY LANDS			7,176	135	8,207	93,774	110,885
CDBG				381	4,924		
EQUAL EMP OPP	483						
VETERAN'S SVCS					6,565		
TAX COLLECTOR			89	151	8,207		
CLK CIVIL CRT							
CLERK ADMIN	236,437			237	6,565		1,753
CLERK MINUTES	3,271		4,075	78			
CLK PROBATE							
CLK RECORDING	16,458						
CLK DEL TAX			4,075				
CLK CASE & QUE							
CLK JURY							
CLK CT SUPPORT							
CLK REC & PROC							
CLK CAPE CORAL							
CLK SUP DEPOSI							
CLK APPEALS							
CLK COURT OPNS							47,017
CRIM ADM SVCS							
CTS CUST SVC							
COURT DEPT	576,832						
CLERK OTHER				139,053			
FUNDS 80 - 951				59,223			
PROP APPRAISER			266	72	6,565		
ELECTIONS				91	6,565		
JAIL	1,038,297						
SHERIFF	115,366		1,683	949	18,056		
CT SVCS-GEN FD				171	8,207		
GUAR AD LITEM				22			
PUB DEFENDER	115,366			116	3,283		
STATE ATTORNEY				167	3,283		

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
MED EXAMINER			89	370	14,773		
HUMAN SERVICES			3,189	14,733	32,828		679
STATE HEALTH				48	3,283		
INT SVS FISCAL				130	8,207	71,902	17,755
EMER MGMT OPS			44	635	3,939		
EMER RESPONSE			3,898	20,736	3,939		21,176
EMER DISPATCH			443	6,142	3,939		
PS LOGISTICS				635	3,939		
PS INFO RESOUR				635	3,939		
PKS/REC GEN'L			1,152	21,930	13,132		7,577
ECONOMIC DEVT			1,506	230	6,565		
ANIMAL CONTROL			620	7,874	18,056		
OFF OF SUSTAIN				106	13,132		
NAT RES MGMT			2,303	16,605	9,848	42,991	
CONST & DESIGN			1,861	209	4,924	217,269	
FUND 102 MSTU				6,217	11,489		
FD 104 MSBU OP					4,924		
FUND 104 MSBU				2,480			
ADM OFF OF CTS				4,195			
HICKEY CREEK				334			
FUND 138				2,309			
FUND 139 OTHER				960			
CANAL MAINT			1,347	265	1,641	4,299	339
SUR WTR MGMT				417		4,299	
LIBRARIES			1,417	25,924	29,545		
E911 IMPLEMENT			44	901	8,207		
HEARING EXAMIN				3,433	6,565		
PKS & REC 155			1,152	21,259	13,132		
COMM DEVT ADM			389	10,052	6,565		6,333
PLANNING 155			389	18,980	8,207		
DEVT REVIEW			389	2,376	3,283		
REZONE & DRI'S			389	339	3,283		
ENV SCIENCES			389	473	3,283		
PERMIT ISSUANC			389	15,848	6,565		
BUILDING INSP			389	2,530	6,565		
CODE ENFORCE			389	23,226	3,283		
PLANS REVIEW			389	8,456	3,283		
ADM FEE COLLEC				61			
ZONING REVIEW			389	195	3,283		
VCB			620	2,121	16,414		10,857
SPORTS AUTHOR			266	245	9,848		
TRANS ADMIN			1,347	4,583	18,056	8,598	
LANDSCAPE			1,347	8,435	1,641	4,299	2,035
ROADWAY/PIPE			1,347	34,121	3,283	8,598	
BRIDGE OPS			1,347	6,882	1,641	4,299	
TRAF OPS/SIGNA				21,519	3,283	8,598	11,186
TRAF SIGN/MARK				12,225		8,598	11,186
TRAFFIC ENGIN				25,577	3,283	8,598	11,187

Detail of Allocated Costs

	BLDG USE ALLO	EQUIP USE ALLO	PUB RESOURCES	NON-DEPART'L	BUDGET SVCS	PUB WKS ADMIN	CLK INT AUDIT
Departments							
ENGINEER/PLAN				7,820	1,641	8,598	
ENG/CONSTR				27,765	4,924	8,598	12,157
ENG/DESIGN				9,626	3,283	8,598	
GIS				90	3,283		
HAZ MAT FD 182				569	9,848		
FIRE IMPACT FE				1,038			
SCHOOL IMP FEE				680	1,641		
COM PRK IMP FE				1,531	14,773		
REG PRK IMP FE				214	3,283		
ROADS IMP FEE				837	14,773		
EMS IMPACT FEE				392			
FUNDS 201-299				2,714	85,352		
CONSER PKS/REC					13,132		3,789
CONSER CTY LAN							
FUNDS 301-399				7,223	78,787		
SOLID WASTE			2,747	22,508	18,056	85,981	2,319
AIRPORT & PORT			177	12,834			
TOLL FACILITY				33,918	6,565	8,598	12,779
TRANSIT			2,126	60,758	54,166		38,451
UTILITIES			10,189	48,517	42,677	85,980	
ITG	278		531	800	18,056		
GOVT COMMUNICA	1,070			866	6,565		
DENTAL	269			839	3,283		
GROUP MEDICAL	269			1,106	6,565		
GEN LIABILITY	269			772	11,489		
FLEET MGMT				2,957	11,489		28,159
FLEET REPLACE			178	522			
BONITA IMP FEE				7			
LAW ENF TRUST				411	4,926		
FD 190 ANIM TR				576			
FD 632 MOSQ CO				305			
FUND 661 BONDS				10			
FD 951 LT DEBT				27			
VIDEO/CABLE TV			195,875				
FIXED ASSETS				1,376			
CONTRACTS CHG							-456,480
GENERAL GOVT			740,512	9,407,986			
ALL OTHERS	236,575			4,361			660,589
Reimbursement							
							498,635
Total	0	0	0	0	0	0	0

Detail of Allocated Costs

Departments	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
BLDG USE ALLO							
EQUIP USE ALLO							
PUB RESOURCES			9,351	27,508	2,759	5,806	23,262
NON-DEPART'L			12,924		311		
BUDGET SVCS	98,797		3,143	19,718	3,550	4,467	8,266
PUB WKS ADMIN			4,234		1,568	3,873	601
CLK INT AUDIT	95,630	12,982	4,690				
CLERK TECH SVS	-4,601,805	62,315	27,199				54,972
CLERK HUM RES	16,200	-457,873	2,981				
CLERK FINANCE		62,652	-5,234,920				40,815
CTY ATTORNEY			16,739	-3,050,176	7,626	13,807	63,930
PURCHASING			7,136	56,222	-1,054,090	7,912	516
HUMAN RESOURCE			9,599	78,995	10,829	-1,324,107	30,864
MAINT/REP SVCS			133,550	40,016	35,822	56,483	-10,771,360
COUNTY MANAGER			10,303	40,823	11,763	4,160	64,151
COMMISSIONERS	36,605		8,983	407,805	4,898	4,475	100,410
COUNTY LANDS			5,463	129,918	4,020	4,922	1,029
CDBG			10,385		1,217	2,685	
EQUAL EMP OPP			1,544	4,916	220	2,246	1,813
VETERAN'S SVCS			922	500	532	1,343	
TAX COLLECTOR	11,667		2,820	3,111	146	32,839	40,609
CLK CIVIL CRT		74,649	17,216				
CLERK ADMIN	2,103	6,665	4,607	32,950	49		43,787
CLERK MINUTES	113,139	7,998	2,848				12,275
CLK PROBATE		9,331	2,152				
CLK RECORDING	844,157	47,989	11,067				61,750
CLK DEL TAX		9,331	2,152				
CLK CASE & QUE		34,658	7,993				
CLK JURY		2,666	614				
CLK CT SUPPORT		39,990	9,223				
CLK REC & PROC		21,328	4,919				
CLK CAPE CORAL							
CLK SUP DEPOSI		6,665	1,537				
CLK APPEALS		2,666	614				
CLK COURT OPNS		15,996	3,689				
CRIM ADM SVCS		10,664	2,460				
CTS CUST SVC		29,328	6,763				
COURT DEPT	3,098,155						
CLERK OTHER			1,006,983				
FUNDS 80 - 951			655,182				87,936
PROP APPRAISER	6,677		934			16,974	4,770
ELECTIONS	2,091		1,842	1,037	122	4,918	36,475
JAIL							
SHERIFF	202		26,589	28,188	4,260		793,886
CT SVCS-GEN FD	715		2,202	1,843	6,495		
GUAR AD LITEM			557				
PUB DEFENDER			1,660		560		4,443
STATE ATTORNEY			3,723	1,267	1,314		11,685

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
MED EXAMINER			10,029	3,341	1,864		23,915
HUMAN SERVICES			135,432	16,437	19,822	28,089	50,289
STATE HEALTH			1,163	307	73		40,100
INT SVS FISCAL			5,514		2,377	5,369	
EMER MGMT OPS			14,695	6,836	16,286	1,628	30,740
EMER RESPONSE			105,877	26,383	23,542	137,469	16,011
EMER DISPATCH			24,395	8,526	2,741	16,079	16,011
PS LOGISTICS			16,094	15,554	3,115	3,712	16,011
PS INFO RESOUR			14,864		1,703	1,875	16,011
PKS/REC GEN'L			133,783	55,474	36,848	55,795	673,609
ECONOMIC DEVT			9,263	38,980	2,209	7,880	
ANIMAL CONTROL			45,469	42,513	32,539	25,057	13,658
OFF OF SUSTAIN			1,983	4,340	1,402	581	
NAT RES MGMT			29,737	83,681	10,673	19,030	9,194
CONST & DESIGN			6,742	26,768	7,551	4,475	2,813
FUND 102 MSTU			53,172		389	1,140	
FD 104 MSBU OP					389		
FUND 104 MSBU			20,519				
ADM OFF OF CTS			43,695				
HICKEY CREEK			2,605			448	
FUND 138			21,622	4,570			
FUND 139 OTHER			6,718			448	
CANAL MAINT			13,180		2,931	10,565	
SUR WTR MGMT			8,053	7,259	1,690	5,527	
LIBRARIES			254,313	50,884	32,243	127,346	312,913
E911 IMPLEMENT			11,305	3,917	765	2,833	
HEARING EXAMIN			3,431	63,941	2,328	2,237	423
PKS & REC 155			132,268	55,473	36,848	72,618	673,609
COMM DEVT ADM			24,789	41,176	10,170	5,413	
PLANNING 155			8,498	153,260	462	4,475	
DEVT REVIEW			19,769	72,928	243	7,217	638
REZONE & DRI'S			9,417	199,620	584	5,472	638
ENV SCIENCES			12,599	14,862	1,448	5,369	638
PERMIT ISSUANC			22,627		462	6,058	638
BUILDING INSP			43,026	922	22,888	11,522	638
CODE ENFORCE			55,229	193,168	536	14,788	638
PLANS REVIEW			14,706	2,496	98	3,938	638
ADM FEE COLLEC			1,668	845		448	
ZONING REVIEW			5,347		24	1,432	638
VCB	143,995		51,582	24,923	28,972	11,533	1,050
SPORTS AUTHOR			6,472	1,037	4,295	1,343	170
TRANS ADMIN			10,535	62,444	17,324	3,803	
LANDSCAPE			11,284	2,650	2,917	9,057	
ROADWAY/PIPE			65,213	20,507	4,613	52,303	24,483
BRIDGE OPS			11,284	154	2,406	9,057	1,911
TRAF OPS/SIGNA			20,770	3,149	9,590	10,872	
TRAF SIGN/MARK			27,371		9,858	14,331	
TRAFFIC ENGIN			7,551	3,686	3,260	3,954	22,022

Detail of Allocated Costs

	CLERK TECH SVS	CLERK HUM RES	CLERK FINANCE	CTY ATTORNEY	PURCHASING	HUMAN RESOURCE	MAINT/REP SVCS
Departments							
ENGINEER/PLAN			2,996	40,937	472	2,344	1,662
ENG/CONSTR			7,193	33,487	521	5,616	1,662
ENG/DESIGN			2,996	1,574	278	2,344	1,662
GIS			2,599		858	2,237	
HAZ MAT FD 182			7,291		692	2,930	
FIRE IMPACT FE			8,437	3,610			
SCHOOL IMP FEE			6,161	1,843			
COM PRK IMP FE			11,476	1,843			
REG PRK IMP FE			2,418	1,574			
ROADS IMP FEE			6,199	16,321			
EMS IMPACT FEE			4,006	1,267			
FUNDS 201-299			22,930				
CONSER PKS/REC			3,382			4,922	
CONSER CTY LAN			308			448	
FUNDS 301-399			76,584		7,301		
SOLID WASTE			157,449	34,832	28,938	38,232	
AIRPORT & PORT			338,993			56,160	
TOLL FACILITY			112,974	2,304	13,289	52,270	44,360
TRANSIT			174,558	18,126	30,690	122,469	40,676
UTILITIES			423,826	102,461	107,413	132,940	664
ITG			11,828	9,985	16,466	448	3,975
GOVT COMMUNICA			10,601		462	1,521	4,045
DENTAL			5,819			224	1,008
GROUP MEDICAL			20,568		327	2,619	1,008
GEN LIABILITY			9,499	262,132	6,505	1,410	1,006
FLEET MGMT			82,422	2,304	19,285	15,477	18,230
FLEET REPLACE			4,548		4,062		
BONITA IMP FEE			65				
LAW ENF TRUST			2,958				
FD 190 ANIM TR			11,504				
FD 632 MOSQ CO			2,041				
FUND 661 BONDS			267				
FD 951 LT DEBT			183				
VIDEO/CABLE TV							
FIXED ASSETS			9,185				
CONTRACTS CHG				216,748	357,992		7,181,761
GENERAL GOVT	128,569						
ALL OTHERS	3,103		85,506	2,463			31,349
Reimbursement							
				108,537			
Total	0	0	0	0	0	0	0

	Tot. Allocated
Departments	
BLDG USE ALLO	
EQUIP USE ALLO	
PUB RESOURCES	
NON-DEPART'L	
BUDGET SVCS	
PUB WKS ADMIN	
CLK INT AUDIT	
CLERK TECH SVS	
CLERK HUM RES	
CLERK FINANCE	
CTY ATTORNEY	
PURCHASING	
HUMAN RESOURCE	
MAINT/REP SVCS	
COUNTY MANAGER	186,989
COMMISSIONERS	635,272
COUNTY LANDS	365,529
CDBG	19,592
EQUAL EMP OPP	11,222
VETERAN'S SVCS	9,862
TAX COLLECTOR	99,639
CLK CIVIL CRT	91,865
CLERK ADMIN	335,153
CLERK MINUTES	143,684
CLK PROBATE	11,483
CLK RECORDING	981,421
CLK DEL TAX	15,558
CLK CASE & QUE	42,651
CLK JURY	3,280
CLK CT SUPPORT	49,213
CLK REC & PROC	26,247
CLK CAPE CORAL	
CLK SUP DEPOSI	8,202
CLK APPEALS	3,280
CLK COURT OPNS	66,702
CRIM ADM SVCS	13,124
CTS CUST SVC	36,091
COURT DEPT	3,674,987
CLERK OTHER	1,146,036
FUNDS 80 - 951	802,341
PROP APPRAISER	36,258
ELECTIONS	53,141
JAIL	1,038,297
SHERIFF	989,179
CT SVCS-GEN FD	19,633
GUAR AD LITEM	579
PUB DEFENDER	125,428
STATE ATTORNEY	21,439

Departments	Tot. Allocated
MED EXAMINER	54,381
HUMAN SERVICES	301,498
STATE HEALTH	44,974
INT SVS FISCAL	111,254
EMER MGMT OPS	74,803
EMER RESPONSE	359,031
EMER DISPATCH	78,276
PS LOGISTICS	59,060
PS INFO RESOUR	39,027
PKS/REC GEN'L	999,300
ECONOMIC DEVT	66,633
ANIMAL CONTROL	185,786
OFF OF SUSTAIN	21,544
NAT RES MGMT	224,062
CONST & DESIGN	272,612
FUND 102 MSTU	72,407
FD 104 MSBU OP	5,313
FUND 104 MSBU	22,999
ADM OFF OF CTS	47,890
HICKEY CREEK	3,387
FUND 138	28,501
FUND 139 OTHER	8,126
CANAL MAINT	34,567
SUR WTR MGMT	27,245
LIBRARIES	834,585
E911 IMPLEMENT	27,972
HEARING EXAMIN	82,358
PKS & REC 155	1,006,359
COMM DEVT ADM	104,887
PLANNING 155	194,271
DEVT REVIEW	106,843
REZONE & DRI'S	219,742
ENV SCIENCES	39,061
PERMIT ISSUANC	52,587
BUILDING INSP	88,480
CODE ENFORCE	291,257
PLANS REVIEW	34,004
ADM FEE COLLEC	3,022
ZONING REVIEW	11,308
VCE	292,067
SPORTS AUTHOR	23,676
TRANS ADMIN	126,690
LANDSCAPE	43,665
ROADWAY/PIPE	214,468
BRIDGE OPS	38,981
TRAF OPS/SIGNA	88,967
TRAF SIGN/MARK	83,569
TRAFFIC ENGIN	89,118

Departments	Tot. Allocated
ENGINEER/PLAN	66,470
ENG/CONSTR	101,923
ENG/DESIGN	30,361
GIS	9,067
HAZ MAT FD 182	21,330
FIRE IMPACT FE	13,085
SCHOOL IMP FEE	10,325
COM PRK IMP FE	29,623
REG PRK IMP FE	7,489
ROADS IMP FEE	38,130
EMS IMPACT FEE	5,665
FUNDS 201-299	110,996
CONSER PKS/REC	25,225
CONSER CTY LAN	756
FUNDS 301-399	169,895
SOLID WASTE	391,062
AIRPORT & PORT	408,164
TOLL FACILITY	287,057
TRANSIT	542,020
UTILITIES	954,667
ITG	62,367
GOVT COMMUNICA	25,130
DENTAL	11,442
GROUP MEDICAL	32,462
GEN LIABILITY	293,082
FLEET MGMT	180,323
FLEET REPLACE	9,310
BONITA IMP FEE	72
LAW ENF TRUST	8,295
FD 190 ANIM TR	12,080
FD 632 MOSQ CO	2,346
FUND 661 BONDS	277
FD 951 LT DEBT	210
VIDEO/CABLE TV	195,875
FIXED ASSETS	10,561
CONTRACTS CHG	7,300,021
GENERAL GOVT	10,277,067
ALL OTHERS	1,023,946
Reimbursement	607,172
Total	41,579,338

 =====

LEE COUNTY, FL - OMB A-87 COST PLAN, FYE 9/30/11
 Summary of Allocation Basis

Department -----	Basis of Allocation -----
BLDG USE ALLO	
ADMIN BLDG/OLD CTHSE	OCCUPIED SQUARE FOOTAGE
JUSTICE CENTER	PERCENTAGE OF OCCUPANCY
EQUIP USE ALLO	
EQUIPMENT/FURN/FIX	DEPRECIATION EXPENSE BY DEPARTMENT
PUB RESOURCES	
BLUE SHEETS	NUMBER OF BLUE SHEETS SUBMITTED
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
VIDEO/TV	DIRECT ASSIGNMENT
NON-DEPART'L	
AUDIT SERVICES	NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.
GENERAL GOVERNMENT	DIRECT ASSIGNMENT
UNEMPLOYMENT CLAIMS	UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT
BUDGET SVCS	
DEPARTMENTAL ADMIN	PERCENTAGE OF TIME PER DEPARTMENT SERVED
PUB WKS ADMIN	
DEPARTMENTAL COORD	PERCENTAGE OF SUPPORT TIME
ADMIN POOL	PERCENTAGE OF SUPPORT TIME
CLK INT AUDIT	
AUDIT SERVICES	NUMBER OF MANPOWER HOURS AUDITED PER AGENCY
CLERK TECH SVS	
COUNTY APPLICATIONS	DIRECT ASSIGNMENT
OFFICIAL RECORDS	DIRECT ASSIGNMENT
COURT SUPPORT	DIRECT ASSIGNMENT
INTERNAL AUDIT	DIRECT ASSIGNMENT
ONBASE SUPPORT	DIRECT ASSIGNMENT
HUMAN RESOURCES P/R	DIRECT ASSIGNMENT
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

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
CONTRACT ADMIN	PERCENTAGE OF SUPPORT BY DEPARTMENT
CIP PROJECTS	DIRECT ASSIGNMENT
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
MAINT/REP SVCS	
OTHER BUILDINGS	DIRECT ASSIGNMENT
ADMIN BLDG/OLD CTHSE	MAINTENANCE CHARGES PER DEPARTMENT
COST BY PROECT	MAINTENANCE AND REPAIR SERVICE CHARGES

FISCAL 2011
BUILDING USE ALLOWANCE
NATURE AND EXTENT OF SERVICES

Building use is an allowable cost which is claimed to recover the cost of buildings, improvements and facilities provided by the County to meet the office space requirements of County departments. In accordance with Office of Management and Budget Circular A-87, the use charge is 2% (50 year life) of the total cost of acquisition and renovations to date. A use charge has been computed on the following buildings.

Administration Building - Formerly the "New Courthouse," is located at 2115 Second Street and includes the "Old Courthouse". Original construction plus renovations total \$7,090,650 and yields a use charge of \$141,813. This has been allocated based on occupied square footage.

Justice Center - Acquisition and renovation costs total \$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:	2,449,139			2,449,139
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,449,139	0		2,449,139
	=====	=====		=====

BLDG USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A ADMIN BLDG/OLD CTHSE	JUSTICE CENTER
Expenses:			
DEPRECIATION EXPENSE	2,449,139	141,813	2,307,326
Departmental Expenditures:	2,449,139	141,813	2,307,326
Functional Cost:	2,449,139	141,813	2,307,326
1st Allocation:	2,449,139	141,813	2,307,326
	-----	-----	-----
2nd Allocation:	0		

Total Allocated:	2,449,139	141,813	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	4.384	6,217		6,217		6,217
BUDGET SVCS	1,907.00	1.806	2,561		2,561		2,561
CLERK TECH SVS	12,683.00	12.010	17,031		17,031		17,031
CLERK FINANCE	9,417.00	8.917	12,645		12,645		12,645
CTY ATTORNEY	13,764.00	13.033	18,483		18,483		18,483
HUMAN RESOURCE	6,061.00	5.739	8,139		8,139		8,139
COUNTY MANAGER	12,109.00	11.466	16,260		16,260		16,260
COMMISSIONERS	19,781.00	18.731	26,563		26,563		26,563
EQUAL EMP OPP	360.00	0.341	483		483		483
CLERK ADMIN	4,248.00	4.022	5,704		5,704		5,704
CLERK MINUTES	2,436.00	2.307	3,271		3,271		3,271
CLK RECORDING	12,256.00	11.605	16,458		16,458		16,458
ITG	207.00	0.196	278		278		278
GOVT COMMUNICA	797.00	0.755	1,070		1,070		1,070
DENTAL	200.00	0.189	269		269		269
GROUP MEDICAL	200.00	0.189	269		269		269
GEN LIABILITY	200.00	0.189	269		269		269
ALL OTHERS	4,351.00	4.120	5,843		5,843		5,843
Total:	105,607.00	100.000	141,813		141,813		141,813
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: OCCUPIED SQUARE FOOTAGE

Source: FACILITY MAINTENANCE BUILDING SCHEDULE

BLDG USE ALLO
 Detail Allocation of
 JUSTICE CENTER

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK ADMIN	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	6,217	6,217	
BUDGET SVCS	2,561	2,561	
CLERK TECH SVS	17,031	17,031	
CLERK FINANCE	12,645	12,645	
CTY ATTORNEY	18,483	18,483	
HUMAN RESOURCE	8,139	8,139	
COUNTY MANAGER	16,260	16,260	
COMMISSIONERS	26,563	26,563	
EQUAL EMP OPP	483	483	
CLERK ADMIN	236,437	5,704	230,733
CLERK MINUTES	3,271	3,271	
CLK RECORDING	16,458	16,458	
COURT DEPT	576,832		576,832
JAIL	1,038,297		1,038,297
SHERIFF	115,366		115,366
PUB DEFENDER	115,366		115,366
ITG	278	278	
GOVT COMMUNICA	1,070	1,070	
DENTAL	269	269	
GROUP MEDICAL	269	269	
GEN LIABILITY	269	269	
ALL OTHERS	236,575	5,843	230,732
Reimbursement:			
Total:	2,449,139	141,813	2,307,326
	=====	=====	=====

FISCAL 2011
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, 2011.

LEE COUNTY, FL - OMB A-87 COST PLAN, FYE 9/30/11
EQUIP USE ALLO
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	2,250,016			2,250,016
Allocated Additions:				
Total Allocated Additions:		0	0	0
Total to be Allocated:	2,250,016 =====	0 =====		2,250,016 =====

EQUIP USE ALLO
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	EQUIPMENT/FURN/FIX
Expenses:			
DEPRECIATION EXPENSE	2,250,016		2,250,016
Departmental			
Expenditures:	2,250,016		2,250,016
Functional Cost:	2,250,016		2,250,016
1st Allocation:	2,250,016		2,250,016
	-----		-----
2nd Allocation:	0		

Total Allocated:	2,250,016		2,250,016
	=====		=====

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	63,665.00	2.830	63,665		63,665		63,665
PUB WKS ADMIN	2,055.00	0.091	2,055		2,055		2,055
CLERK TECH SVS	687,608.00	30.560	687,608		687,608		687,608
CLERK HUM RES	391.00	0.017	391		391		391
CLERK FINANCE	2,611.00	0.116	2,611		2,611		2,611
CTY ATTORNEY	3,276.00	0.146	3,276		3,276		3,276
PURCHASING	1,703.00	0.076	1,703		1,703		1,703
HUMAN RESOURCE	7,376.00	0.328	7,376		7,376		7,376
MAINT/REP SVCS	1,481,331.00	65.836	1,481,331		1,481,331		1,481,331
Total:	2,250,016.00	100.000	2,250,016		2,250,016		2,250,016
	=====	=====	=====	=====	=====	=====	=====

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	63,665	63,665
PUB WKS ADMIN	2,055	2,055
CLERK TECH SVS	687,608	687,608
CLERK HUM RES	391	391
CLERK FINANCE	2,611	2,611
CTY ATTORNEY	3,276	3,276
PURCHASING	1,703	1,703
HUMAN RESOURCE	7,376	7,376
MAINT/REP SVCS	1,481,331	1,481,331
Reimbursement:		
Total:	2,250,016	2,250,016
	=====	=====

FISCAL 2011
PUBLIC RESOURCES
NATURE AND EXTENT OF SERVICES

This office provides administrative support for Video and Cable TV and the Mail Center. 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. Revenue totalling \$264,533 have been credited against expenses.

PUB RESOURCES

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	974,746			974,746
Deductions:				
ADVERTISING	-63,963			
COUNTY FUNCTION	-27,823			
Total Deductions:	-91,786			-91,786
Allocated Additions:				
BLDG USE ALLO	6,217		6,217	
EQUIP USE ALLO	63,665		63,665	
PUB RESOURCES		1,802	1,802	
NON-DEPART'L		248	248	
BUDGET SVCS		5,592	5,592	
CLERK FINANCE		9,351	9,351	
CTY ATTORNEY		27,508	27,508	
PURCHASING		2,759	2,759	
HUMAN RESOURCE		5,806	5,806	
MAINT/REP SVCS		23,262	23,262	
Total Allocated Additions:	69,882	76,328	146,210	146,210
Total to be Allocated:	952,842	76,328		1,029,170
	=====	=====		=====

PUB RESOURCES
Schedule of Costs to be
Allocated by Function

	Total	G & A	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
Expenses:					
SALARIES & WAGES	488,097		43,929	351,430	92,738
FRINGE BENEFITS	264,696		23,823	190,581	50,292
DATA PROCESS/NETWORK	63,186		5,687	45,494	12,005
TRAVEL	105		9	76	20
MOTOR POOL/VEH MAINT	6,821		614	4,911	1,296
TELEPHONE	16,285		1,466	11,725	3,094
POSTAGE AND FREIGHT	245,571			245,571	
PRINTING SUPPLIES	6,372			6,372	
SUPPLIES	8,912		802	6,417	1,693
MINOR EQUIPMENT	2,027		183	1,459	385
EQUIPMENT RENTAL	10,968		987	7,897	2,084
EQUIP MAINTENANCE	16,902		1,522	12,169	3,211
REFERENCE MATERIALS	860		78	619	163
ADVERTISING	63,963	63,963			
SELF INSURANCE/BONDS	7,211		649	5,192	1,370
INTERNAL POSTAGE	-236,232			-236,232	
INT/EXT PRINT/XEROX	-15,382			-15,382	
OTHER REVENUES	-11,087		-997	-7,983	-2,107
COUNTY FUNCTION	27,823	27,823			
PRINTING	6,080		547	4,378	1,155
OTHER CHARGES	896		81	645	170
INTERNAL REPAIR	2,504		225	1,803	476
INTERNAL GRAPHICS	-1,832			-1,832	
Departmental					
Expenditures:	974,746	91,786	79,605	635,310	168,045
Deductions:	-91,786	-91,786			
Functional Cost:	882,960		79,605	635,310	168,045
Additions 1st					
Others:	69,882	69,882	6,300	50,282	13,300
Reallocate Admin:		-69,882			
1st Allocation:	952,842		85,905	685,592	181,345
Additions 2nd					
Others:	76,328	76,328	6,878	54,920	14,530
Reallocate Admin:		-76,328			
2nd Allocation:	76,328		6,878	54,920	14,530
Total Allocated:	1,029,170		92,783	740,512	195,875
	=====		=====	=====	=====

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	2.097	1,802		1,802		1,802
BUDGET SVCS	4.00	0.381	328		328	27	355
PUB WKS ADMIN	3.00	0.286	246		246	20	266
CLERK FINANCE	46.00	4.385	3,767		3,767	308	4,075
CTY ATTORNEY	107.00	10.200	8,762		8,762	717	9,479
PURCHASING	4.00	0.381	328		328	27	355
HUMAN RESOURCE	21.00	2.002	1,720		1,720	141	1,861
MAINT/REP SVCS	8.00	0.763	655		655	54	709
COUNTY MANAGER	57.00	5.434	4,668		4,668	382	5,050
COMMISSIONERS	71.00	6.768	5,814		5,814	476	6,290
COUNTY LANDS	81.00	7.722	6,633		6,633	543	7,176
TAX COLLECTOR	1.00	0.095	82		82	7	89
CLERK MINUTES	46.00	4.385	3,767		3,767	308	4,075
CLK DEL TAX	46.00	4.385	3,767		3,767	308	4,075
PROP APPRAISER	3.00	0.286	246		246	20	266
SHERIFF	19.00	1.811	1,556		1,556	127	1,683
MED EXAMINER	1.00	0.095	82		82	7	89
HUMAN SERVICES	36.00	3.432	2,948		2,948	241	3,189
EMER MGMT OPS	0.50	0.048	41		41	3	44
EMER RESPONSE	44.00	4.194	3,603		3,603	295	3,898
EMER DISPATCH	5.00	0.477	409		409	34	443
PKS/REC GEN'L	13.00	1.239	1,065		1,065	87	1,152
ECONOMIC DEVT	17.00	1.621	1,392		1,392	114	1,506
ANIMAL CONTROL	7.00	0.667	573		573	47	620
NAT RES MGMT	26.00	2.479	2,129		2,129	174	2,303
CONST & DESIGN	21.00	2.002	1,720		1,720	141	1,861
CANAL MAINT	15.20	1.449	1,245		1,245	102	1,347
LIBRARIES	16.00	1.525	1,310		1,310	107	1,417
E911 IMPLEMENT	0.50	0.048	41		41	3	44
PKS & REC 155	13.00	1.239	1,065		1,065	87	1,152
COMM DEVT ADM	4.40	0.419	360		360	29	389
PLANNING 155	4.40	0.419	360		360	29	389
DEVT REVIEW	4.40	0.419	360		360	29	389
REZONE & DRI'S	4.40	0.419	360		360	29	389
ENV SCIENCES	4.40	0.419	360		360	29	389
PERMIT ISSUANC	4.40	0.419	360		360	29	389
BUILDING INSP	4.40	0.419	360		360	29	389
CODE ENFORCE	4.40	0.419	360		360	29	389
PLANS REVIEW	4.40	0.419	360		360	29	389
ZONING REVIEW	4.40	0.419	360		360	29	389
VCB	7.00	0.667	573		573	47	620
SPORTS AUTHOR	3.00	0.286	246		246	20	266
TRANS ADMIN	15.20	1.449	1,245		1,245	102	1,347
LANDSCAPE	15.20	1.449	1,245		1,245	102	1,347
ROADWAY/PIPE	15.20	1.449	1,245		1,245	102	1,347
BRIDGE OPS	15.20	1.449	1,245		1,245	102	1,347

PUB RESOURCES
 Detail Allocation of
 BLUE SHEETS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
SOLID WASTE	31.00	2.955	2,539		2,539	208	2,747
AIRPORT & PORT	2.00	0.191	164		164	13	177
TRANSIT	24.00	2.288	1,965		1,965	161	2,126
UTILITIES	115.00	10.963	9,418		9,418	771	10,189
ITG	6.00	0.572	491		491	40	531
FLEET REPLACE	2.00	0.191	165		165	13	178
Total:	1,049.00	100.000	85,905		85,905	6,878	92,783
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: NUMBER OF BLUE SHEETS SUBMITTED

Source: PUBLIC RESOURCE BLUE SHEET 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	685,592		685,592	54,920	740,512
Total:	100.00	100.000	685,592		685,592	54,920	740,512
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES
 Detail Allocation of
 VIDEO/TV

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VIDEO/CABLE TV	100.00	100.000	181,345		181,345	14,530	195,875
Total:	100.00	100.000	181,345		181,345	14,530	195,875
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
PUB RESOURCES	1,802	1,802		
BUDGET SVCS	355	355		
PUB WKS ADMIN	266	266		
CLERK FINANCE	4,075	4,075		
CTY ATTORNEY	9,479	9,479		
PURCHASING	355	355		
HUMAN RESOURCE	1,861	1,861		
MAINT/REP SVCS	709	709		
COUNTY MANAGER	5,050	5,050		
COMMISSIONERS	6,290	6,290		
COUNTY LANDS	7,176	7,176		
TAX COLLECTOR	89	89		
CLERK MINUTES	4,075	4,075		
CLK DEL TAX	4,075	4,075		
PROP APPRAISER	266	266		
SHERIFF	1,683	1,683		
MED EXAMINER	89	89		
HUMAN SERVICES	3,189	3,189		
EMER MGMT OPS	44	44		
EMER RESPONSE	3,898	3,898		
EMER DISPATCH	443	443		
PKS/REC GEN'L	1,152	1,152		
ECONOMIC DEVT	1,506	1,506		
ANIMAL CONTROL	620	620		
NAT RES MGMT	2,303	2,303		
CONST & DESIGN	1,861	1,861		
CANAL MAINT	1,347	1,347		
LIBRARIES	1,417	1,417		
E911 IMPLEMENT	44	44		
PKS & REC 155	1,152	1,152		
COMM DEVT ADM	389	389		
PLANNING 155	389	389		
DEVT REVIEW	389	389		
REZONE & DRI'S	389	389		
ENV SCIENCES	389	389		
PERMIT ISSUANC	389	389		
BUILDING INSP	389	389		
CODE ENFORCE	389	389		
PLANS REVIEW	389	389		
ZONING REVIEW	389	389		
VCB	620	620		
SPORTS AUTHOR	266	266		
TRANS ADMIN	1,347	1,347		
LANDSCAPE	1,347	1,347		
ROADWAY/PIPE	1,347	1,347		
BRIDGE OPS	1,347	1,347		
SOLID WASTE	2,747	2,747		
AIRPORT & PORT	177	177		

PUB RESOURCES

Departmental Cost Allocation Summary

Departments	Total	BLUE SHEETS	GENERAL GOVERNMENT	VIDEO/TV
TRANSIT	2,126	2,126		
UTILITIES	10,189	10,189		
ITG	531	531		
FLEET REPLACE	178	178		
VIDEO/CABLE TV	195,875			195,875
GENERAL GOVT	740,512		740,512	
Reimbursement:				
Total:	1,029,170	92,783	740,512	195,875
	=====	=====	=====	=====

FISCAL 2011
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 \$347,550. 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 \$482,854 and have been allocated departmentally based on quarterly state payment vouchers.

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

NON-DEPART'L

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	10,225,678			10,225,678
Allocated Additions:				
NON-DEPART'L		601	601	
CLERK FINANCE		12,924	12,924	
PURCHASING		311	311	
Total Allocated Additions:		13,836	13,836	13,836
Total to be Allocated:	10,225,678	13,836		10,239,514
	=====	=====		=====

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

	Total	G & A	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
Expenses:					
ANNUAL AUDIT	347,550		347,550		
UNEMPLOYMENT COMP	482,854				482,854
MEMBERSHIPS & DUES	68,888			68,888	
PROFESSIONAL SERVICE	19,500			19,500	
CONS/LEGAL SERVICES	111,642			111,642	
CREDIT CARD FEES	37,378			37,378	
FISCAL SUP - IMP FEE	5,186			5,186	
OTHER PROF SVCS	237,158			237,158	
FINANCIAL SVCS	2,173			2,173	
TRAVEL	337			337	
REFERENCE MATERIALS	27,370			27,370	
TRAINING/SEMINARS	790			790	
OTHER OPERATING	8,884,852			8,884,852	
Departmental					
Expenditures:	10,225,678		347,550	9,395,274	482,854
Functional Cost:					
Functional Cost:	10,225,678		347,550	9,395,274	482,854
1st Allocation:					
1st Allocation:	10,225,678		347,550	9,395,274	482,854

Additions 2nd					
Others:	13,836	13,836	463	12,712	661
Reallocate Admin:		-13,836			
2nd Allocation:	13,836		463	12,712	661

Total Allocated:	10,239,514		348,013	9,407,986	483,515
=====					

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	954.00	0.071	248		248		248
NON-DEPART'L	2,306.00	0.173	601		601		601
PUB WKS ADMIN	500.00	0.037	130		130		130
CLK INT AUDIT	419.00	0.031	109		109		109
CLERK TECH SVS	2,088.00	0.156	544		544	1	545
CLERK HUM RES	439.00	0.033	114		114		114
CLERK FINANCE	1,361.00	0.102	354		354		354
CTY ATTORNEY	1,431.00	0.107	373		373	1	374
PURCHASING	722.00	0.054	188		188		188
HUMAN RESOURCE	1,688.00	0.127	440		440	1	441
MAINT/REP SVCS	13,921.00	1.043	3,626		3,626	5	3,631
COUNTY MANAGER	2,023.00	0.152	527		527	1	528
COMMISSIONERS	1,836.00	0.138	478		478	1	479
COUNTY LANDS	518.00	0.039	135		135		135
CDBG	1,460.00	0.109	380		380	1	381
TAX COLLECTOR	578.00	0.043	151		151		151
CLERK ADMIN	909.00	0.068	237		237		237
CLERK MINUTES	298.00	0.022	78		78		78
CLERK OTHER	533,160.00	39.956	138,865		138,865	188	139,053
FUNDS 80 - 951	227,074.00	17.017	59,143		59,143	80	59,223
PROP APPRAISER	275.00	0.021	72		72		72
ELECTIONS	349.00	0.026	91		91		91
SHERIFF	3,639.00	0.273	948		948	1	949
CT SVCS-GEN FD	657.00	0.049	171		171		171
GUAR AD LITEM	86.00	0.006	22		22		22
PUB DEFENDER	445.00	0.033	116		116		116
STATE ATTORNEY	643.00	0.048	167		167		167
MED EXAMINER	1,418.00	0.106	369		369	1	370
HUMAN SERVICES	19,082.00	1.430	4,970		4,970	7	4,977
STATE HEALTH	184.00	0.014	48		48		48
INT SVS FISCAL	500.00	0.037	130		130		130
EMER MGMT OPS	2,434.60	0.182	634		634	1	635
EMER RESPONSE	2,434.60	0.182	634		634	1	635
EMER DISPATCH	2,434.60	0.182	634		634	1	635
PS LOGISTICS	2,434.60	0.182	634		634	1	635
PS INFO RESOUR	2,434.60	0.182	634		634	1	635
PKS/REC GEN'L	15,287.00	1.146	3,982		3,982	5	3,987
ECONOMIC DEVT	884.00	0.066	230		230		230
ANIMAL CONTROL	5,237.00	0.392	1,364		1,364	2	1,366
OFF OF SUSTAIN	406.00	0.030	106		106		106
NAT RES MGMT	3,486.00	0.261	908		908	1	909
CONST & DESIGN	802.00	0.060	209		209		209
FUND 102 MSTU	23,839.00	1.787	6,209		6,209	8	6,217
FUND 104 MSBU	9,511.00	0.713	2,477		2,477	3	2,480
ADM OFF OF CTS	16,083.00	1.205	4,189		4,189	6	4,195
HICKEY CREEK	1,281.00	0.096	334		334		334

NON-DEPART'L
Detail Allocation of
AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 138	8,852.00	0.663	2,306		2,306	3	2,309
FUND 139 OTHER	3,682.00	0.276	959		959	1	960
CANAL MAINT	1,017.00	0.076	265		265		265
SUR WTR MGMT	1,597.00	0.120	416		416	1	417
LIBRARIES	31,822.00	2.385	8,288		8,288	11	8,299
E911 IMPLEMENT	3,456.00	0.259	900		900	1	901
HEARING EXAMIN	494.00	0.037	129		129		129
PKS & REC 155	12,721.00	0.953	3,313		3,313	4	3,317
COMM DEVT ADM	4,233.00	0.317	1,103		1,103	1	1,104
PLANNING 155	1,210.00	0.091	315		315		315
DEVT REVIEW	2,774.00	0.208	723		723	1	724
REZONE & DRI'S	1,301.00	0.097	339		339		339
ENV SCIENCES	1,813.00	0.136	472		472	1	473
PERMIT ISSUANC	3,175.00	0.238	827		827	1	828
BUILDING INSP	6,038.00	0.452	1,573		1,573	2	1,575
CODE ENFORCE	7,751.00	0.581	2,019		2,019	3	2,022
PLANS REVIEW	2,064.00	0.155	538		538	1	539
ADM FEE COLLEC	235.00	0.018	61		61		61
ZONING REVIEW	750.00	0.056	195		195		195
VCB	8,133.00	0.609	2,118		2,118	3	2,121
SPORTS AUTHOR	939.00	0.070	245		245		245
TRANS ADMIN	2,790.00	0.209	727		727	1	728
LANDSCAPE	871.00	0.065	227		227		227
ROADWAY/PIPE	5,034.00	0.377	1,311		1,311	2	1,313
BRIDGE OPS	871.00	0.065	227		227		227
TRAF OPS/SIGNA	2,175.00	0.163	566		566	1	567
TRAF SIGN/MARK	2,866.00	0.215	746		746	1	747
TRAFFIC ENGIN	791.00	0.059	206		206		206
ENGINEER/PLAN	421.00	0.032	110		110		110
ENG/CONSTR	1,012.00	0.076	264		264		264
ENG/DESIGN	421.00	0.032	110		110		110
GIS	347.00	0.026	90		90		90
HAZ MAT FD 182	2,180.00	0.163	568		568	1	569
FIRE IMPACT FE	3,980.00	0.298	1,037		1,037	1	1,038
SCHOOL IMP FEE	2,607.00	0.195	679		679	1	680
COM PRK IMP FE	5,869.00	0.440	1,529		1,529	2	1,531
REG PRK IMP FE	821.00	0.062	214		214		214
ROADS IMP FEE	3,209.00	0.240	836		836	1	837
EMS IMPACT FEE	1,501.00	0.112	391		391	1	392
FUNDS 201-299	10,403.00	0.780	2,710		2,710	4	2,714
FUNDS 301-399	27,695.00	2.075	7,213		7,213	10	7,223
SOLID WASTE	28,541.00	2.139	7,434		7,434	10	7,444
AIRPORT & PORT	49,210.00	3.688	12,817		12,817	17	12,834
TOLL FACILITY	23,063.00	1.728	6,007		6,007	8	6,015
TRANSIT	17,573.00	1.317	4,577		4,577	6	4,583
UTILITIES	68,850.00	5.160	17,932		17,932	24	17,956

NON-DEPART'L
 Detail Allocation of
 AUDIT SERVICES

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ITG	3,067.00	0.230	799		799	1	800
GOVT COMMUNICA	3,322.00	0.249	865		865	1	866
DENTAL	3,216.00	0.241	838		838	1	839
GROUP MEDICAL	4,242.00	0.318	1,105		1,105	1	1,106
GEN LIABILITY	2,959.00	0.222	771		771	1	772
FLEET MGMT	11,336.00	0.850	2,953		2,953	4	2,957
FLEET REPLACE	2,000.00	0.150	521		521	1	522
BONITA IMP FEE	27.00	0.002	7		7		7
LAW ENF TRUST	1,574.00	0.118	410		410	1	411
FD 190 ANIM TR	2,208.00	0.165	575		575	1	576
FD 632 MOSQ CO	1,172.00	0.088	305		305		305
FUND 661 BONDS	38.00	0.003	10		10		10
FD 951 LT DEBT	105.00	0.008	27		27		27
FIXED ASSETS	5,276.00	0.395	1,374		1,374	2	1,376
ALL OTHERS	16,732.00	1.254	4,355		4,355	6	4,361
Total:	1,334,384.00	100.000	347,550		347,550	463	348,013
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Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS PER DEPT.

Source: TRANSACTIONS LISTING REPORT

NON-DEPART'L
 Detail Allocation of
 GENERAL GOVERNMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GENERAL GOVT	100.00	100.000	9,395,274		9,395,274	12,712	9,407,986
Total:	100.00	100.000	9,395,274		9,395,274	12,712	9,407,986
	=====	=====	=====	=====	=====	=====	=====

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	6,600.00	1.367	6,600		6,600	9	6,609
COUNTY MANAGER	4,400.00	0.911	4,400		4,400	6	4,406
HUMAN SERVICES	9,743.00	2.018	9,743		9,743	13	9,756
EMER RESPONSE	20,074.00	4.157	20,074		20,074	27	20,101
EMER DISPATCH	5,500.00	1.139	5,500		5,500	7	5,507
PKS/REC GEN'L	17,919.00	3.711	17,919		17,919	24	17,943
ANIMAL CONTROL	6,499.00	1.346	6,499		6,499	9	6,508
NAT RES MGMT	15,675.00	3.246	15,675		15,675	21	15,696
LIBRARIES	17,601.00	3.645	17,601		17,601	24	17,625
HEARING EXAMIN	3,300.00	0.683	3,300		3,300	4	3,304
PKS & REC 155	17,918.00	3.711	17,918		17,918	24	17,942
COMM DEVT ADM	8,936.00	1.851	8,936		8,936	12	8,948
PLANNING 155	18,640.00	3.860	18,640		18,640	25	18,665
DEVT REVIEW	1,650.00	0.342	1,650		1,650	2	1,652
PERMIT ISSUANC	15,000.00	3.107	15,000		15,000	20	15,020
BUILDING INSP	954.00	0.198	954		954	1	955
CODE ENFORCE	21,175.00	4.385	21,175		21,175	29	21,204
PLANS REVIEW	7,906.00	1.637	7,906		7,906	11	7,917
TRANS ADMIN	3,850.00	0.797	3,850		3,850	5	3,855
LANDSCAPE	8,197.00	1.698	8,197		8,197	11	8,208
ROADWAY/PIPE	32,764.00	6.785	32,764		32,764	44	32,808
BRIDGE OPS	6,646.00	1.376	6,646		6,646	9	6,655
TRAF OPS/SIGNA	20,924.00	4.333	20,924		20,924	28	20,952
TRAF SIGN/MARK	11,462.00	2.374	11,462		11,462	16	11,478
TRAFFIC ENGIN	25,337.00	5.247	25,337		25,337	34	25,371
ENGINEER/PLAN	7,700.00	1.595	7,700		7,700	10	7,710
ENG/CONSTR	27,464.00	5.688	27,464		27,464	37	27,501
ENG/DESIGN	9,503.00	1.968	9,503		9,503	13	9,516
SOLID WASTE	15,044.00	3.116	15,044		15,044	20	15,064
TOLL FACILITY	27,865.00	5.771	27,865		27,865	38	27,903
TRANSIT	56,099.00	11.618	56,099		56,099	76	56,175
UTILITIES	30,509.00	6.318	30,509		30,509	52	30,561
Total:	482,854.00	100.000	482,854		482,854	661	483,515
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: UNEMPLOYMENT CLAIMS PAID PER DEPARTMENT

Source: QUARTERLY STATE PAYMENT VOUCHERS

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
PUB RESOURCES	248	248		
NON-DEPART'L	601	601		
PUB WKS ADMIN	130	130		
CLK INT AUDIT	109	109		
CLERK TECH SVS	545	545		
CLERK HUM RES	114	114		
CLERK FINANCE	354	354		
CTY ATTORNEY	374	374		
PURCHASING	188	188		
HUMAN RESOURCE	441	441		
MAINT/REP SVCS	10,240	3,631		6,609
COUNTY MANAGER	4,934	528		4,406
COMMISSIONERS	479	479		
COUNTY LANDS	135	135		
CDBG	381	381		
TAX COLLECTOR	151	151		
CLERK ADMIN	237	237		
CLERK MINUTES	78	78		
CLERK OTHER	139,053	139,053		
FUNDS 80 - 951	59,223	59,223		
PROP APPRAISER	72	72		
ELECTIONS	91	91		
SHERIFF	949	949		
CT SVCS-GEN FD	171	171		
GUAR AD LITEM	22	22		
PUB DEFENDER	116	116		
STATE ATTORNEY	167	167		
MED EXAMINER	370	370		
HUMAN SERVICES	14,733	4,977		9,756
STATE HEALTH	48	48		
INT SVS FISCAL	130	130		
EMER MGMT OPS	635	635		
EMER RESPONSE	20,736	635		20,101
EMER DISPATCH	6,142	635		5,507
PS LOGISTICS	635	635		
PS INFO RESOUR	635	635		
PKS/REC GEN'L	21,930	3,987		17,943
ECONOMIC DEVT	230	230		
ANIMAL CONTROL	7,874	1,366		6,508
OFF OF SUSTAIN	106	106		
NAT RES MGMT	16,605	909		15,696
CONST & DESIGN	209	209		
FUND 102 MSTU	6,217	6,217		
FUND 104 MSBU	2,480	2,480		
ADM OFF OF CTS	4,195	4,195		
HICKEY CREEK	334	334		
FUND 138	2,309	2,309		
FUND 139 OTHER	960	960		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
CANAL MAINT	265	265		
SUR WTR MGMT	417	417		
LIBRARIES	25,924	8,299		17,625
E911 IMPLEMENT	901	901		
HEARING EXAMIN	3,433	129		3,304
PKS & REC 155	21,259	3,317		17,942
COMM DEVT ADM	10,052	1,104		8,948
PLANNING 155	18,980	315		18,665
DEVT REVIEW	2,376	724		1,652
REZONE & DRI'S	339	339		
ENV SCIENCES	473	473		
PERMIT ISSUANC	15,848	828		15,020
BUILDING INSP	2,530	1,575		955
CODE ENFORCE	23,226	2,022		21,204
PLANS REVIEW	8,456	539		7,917
ADM FEE COLLEC	61	61		
ZONING REVIEW	195	195		
VCB	2,121	2,121		
SPORTS AUTHOR	245	245		
TRANS ADMIN	4,583	728		3,855
LANDSCAPE	8,435	227		8,208
ROADWAY/PIPE	34,121	1,313		32,808
BRIDGE OPS	6,882	227		6,655
TRAF OPS/SIGNA	21,519	567		20,952
TRAF SIGN/MARK	12,225	747		11,478
TRAFFIC ENGIN	25,577	206		25,371
ENGINEER/PLAN	7,820	110		7,710
ENG/CONSTR	27,765	264		27,501
ENG/DESIGN	9,626	110		9,516
GIS	90	90		
HAZ MAT FD 182	569	569		
FIRE IMPACT FE	1,038	1,038		
SCHOOL IMP FEE	680	680		
COM PRK IMP FE	1,531	1,531		
REG PRK IMP FE	214	214		
ROADS IMP FEE	837	837		
EMS IMPACT FEE	392	392		
FUNDS 201-299	2,714	2,714		
FUNDS 301-399	7,223	7,223		
SOLID WASTE	22,508	7,444		15,064
AIRPORT & PORT	12,834	12,834		
TOLL FACILITY	33,918	6,015		27,903
TRANSIT	60,758	4,583		56,175
UTILITIES	48,517	17,956		30,561
ITG	800	800		
GOVT COMMUNICA	866	866		
DENTAL	839	839		
GROUP MEDICAL	1,106	1,106		

NON-DEPART'L

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES	GENERAL GOVERNMENT	UNEMPLOYMENT CLAIMS
GEN LIABILITY	772	772		
FLEET MGMT	2,957	2,957		
FLEET REPLACE	522	522		
BONITA IMP FEE	7	7		
LAW ENF TRUST	411	411		
FD 190 ANIM TR	576	576		
FD 632 MOSQ CO	305	305		
FUND 661 BONDS	10	10		
FD 951 LT DEBT	27	27		
FIXED ASSETS	1,376	1,376		
GENERAL GOVT	9,407,986		9,407,986	
ALL OTHERS	4,361	4,361		
Reimbursement:				
Total:	10,239,514	348,013	9,407,986	483,515
	=====	=====	=====	=====

FISCAL 2011
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:	795,405			795,405
Allocated Additions:				
BLDG USE ALLO	2,561		2,561	
PUB RESOURCES	328	27	355	
CLERK TECH SVS		98,797	98,797	
CLERK FINANCE		3,143	3,143	
CTY ATTORNEY		19,718	19,718	
PURCHASING		3,550	3,550	
HUMAN RESOURCE		4,467	4,467	
MAINT/REP SVCS		8,266	8,266	
Total Allocated Additions:	2,889	137,968	140,857	140,857
Total to be Allocated:	798,294	137,968		936,262
	=====	=====		=====

BUDGET SVCS

Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES AND WAGES	542,239		542,239
FRINGE BENEFITS	206,251		206,251
DATA PROCESS/NETWORK	28,721		28,721
TRAVEL	2,140		2,140
TELEPHONE	7,252		7,252
EQUIPMENT RENTAL	666		666
SELF INSURANCE	2,425		2,425
PRINTING/COPYING	98		98
SUPPLIES	1,281		1,281
MINOR EQUIPMENT	65		65
MEMBERSHIPS	1,305		1,305
OTHER CHARGES	934		934
INTERNAL REPAIRS	2,028		2,028
Departmental			
Expenditures:	795,405		795,405
Functional Cost:	795,405		795,405
Additions 1st			
Others:	2,889	2,889	2,889
Reallocate Admin:		-2,889	
1st Allocation:	798,294		798,294
	-----		-----
Additions 2nd			
Others:	137,968	137,968	137,968
Reallocate Admin:		-137,968	
2nd Allocation:	137,968		137,968
	-----		-----
Total Allocated:	936,262		936,262
	=====		=====

BUDGET SVCS
Detail Allocation of
DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	4.00	0.701	5,592		5,592		5,592
PUB WKS ADMIN	3.00	0.525	4,194		4,194	730	4,924
CTY ATTORNEY	8.00	1.401	11,185		11,185	1,947	13,132
PURCHASING	13.00	2.277	18,175		18,175	3,163	21,338
HUMAN RESOURCE	4.00	0.701	5,592		5,592	973	6,565
MAINT/REP SVCS	9.00	1.576	12,583		12,583	2,190	14,773
COUNTY MANAGER	18.00	3.152	25,165		25,165	4,380	29,545
COMMISSIONERS	10.00	1.751	13,981		13,981	2,433	16,414
COUNTY LANDS	5.00	0.876	6,990		6,990	1,217	8,207
CDBG	3.00	0.525	4,194		4,194	730	4,924
VETERAN'S SVCS	4.00	0.701	5,592		5,592	973	6,565
TAX COLLECTOR	5.00	0.876	6,990		6,990	1,217	8,207
CLERK ADMIN	4.00	0.701	5,592		5,592	973	6,565
PROP APPRAISER	4.00	0.701	5,592		5,592	973	6,565
ELECTIONS	4.00	0.701	5,592		5,592	973	6,565
SHERIFF	11.00	1.926	15,379		15,379	2,677	18,056
CT SVCS-GEN FD	5.00	0.876	6,990		6,990	1,217	8,207
PUB DEFENDER	2.00	0.350	2,796		2,796	487	3,283
STATE ATTORNEY	2.00	0.350	2,796		2,796	487	3,283
MED EXAMINER	9.00	1.576	12,583		12,583	2,190	14,773
HUMAN SERVICES	20.00	3.503	27,961		27,961	4,867	32,828
STATE HEALTH	2.00	0.350	2,796		2,796	487	3,283
INT SVS FISCAL	5.00	0.876	6,990		6,990	1,217	8,207
EMER MGMT OPS	2.40	0.420	3,355		3,355	584	3,939
EMER RESPONSE	2.40	0.420	3,355		3,355	584	3,939
EMER DISPATCH	2.40	0.420	3,355		3,355	584	3,939
PS LOGISTICS	2.40	0.420	3,355		3,355	584	3,939
PS INFO RESOUR	2.40	0.420	3,355		3,355	584	3,939
PKS/REC GEN'L	8.00	1.401	11,185		11,185	1,947	13,132
ECONOMIC DEVT	4.00	0.701	5,592		5,592	973	6,565
ANIMAL CONTROL	11.00	1.926	15,379		15,379	2,677	18,056
OFF OF SUSTAIN	8.00	1.401	11,185		11,185	1,947	13,132
NAT RES MGMT	6.00	1.051	8,388		8,388	1,460	9,848
CONST & DESIGN	3.00	0.525	4,194		4,194	730	4,924
FUND 102 MSTU	7.00	1.226	9,786		9,786	1,703	11,489
FD 104 MSBU OP	3.00	0.525	4,194		4,194	730	4,924
CANAL MAINT	1.00	0.175	1,398		1,398	243	1,641
LIBRARIES	18.00	3.152	25,165		25,165	4,380	29,545
E911 IMPLEMENT	5.00	0.876	6,990		6,990	1,217	8,207
HEARING EXAMIN	4.00	0.701	5,592		5,592	973	6,565
PKS & REC 155	8.00	1.401	11,185		11,185	1,947	13,132
COMM DEVT ADM	4.00	0.701	5,592		5,592	973	6,565
PLANNING 155	5.00	0.876	6,990		6,990	1,217	8,207
DEVT REVIEW	2.00	0.350	2,796		2,796	487	3,283
REZONE & DRI'S	2.00	0.350	2,796		2,796	487	3,283
ENV SCIENCES	2.00	0.350	2,796		2,796	487	3,283

BUDGET SVCS
 Detail Allocation of
 DEPARTMENTAL ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PERMIT ISSUANC	4.00	0.701	5,592		5,592	973	6,565
BUILDING INSP	4.00	0.701	5,592		5,592	973	6,565
CODE ENFORCE	2.00	0.350	2,796		2,796	487	3,283
PLANS REVIEW	2.00	0.350	2,796		2,796	487	3,283
ZONING REVIEW	2.00	0.350	2,796		2,796	487	3,283
VCB	10.00	1.751	13,981		13,981	2,433	16,414
SPORTS AUTHOR	6.00	1.051	8,388		8,388	1,460	9,848
TRANS ADMIN	11.00	1.926	15,379		15,379	2,677	18,056
LANDSCAPE	1.00	0.175	1,398		1,398	243	1,641
ROADWAY/PIPE	2.00	0.350	2,796		2,796	487	3,283
BRIDGE OPS	1.00	0.175	1,398		1,398	243	1,641
TRAF OPS/SIGNA	2.00	0.350	2,796		2,796	487	3,283
TRAFFIC ENGIN	2.00	0.350	2,796		2,796	487	3,283
ENGINEER/PLAN	1.00	0.175	1,398		1,398	243	1,641
ENG/CONSTR	3.00	0.525	4,194		4,194	730	4,924
ENG/DESIGN	2.00	0.350	2,796		2,796	487	3,283
GIS	2.00	0.350	2,796		2,796	487	3,283
HAZ MAT FD 182	6.00	1.051	8,388		8,388	1,460	9,848
SCHOOL IMP FEE	1.00	0.175	1,398		1,398	243	1,641
COM PRK IMP FE	9.00	1.576	12,583		12,583	2,190	14,773
REG PRK IMP FE	2.00	0.350	2,796		2,796	487	3,283
ROADS IMP FEE	9.00	1.576	12,583		12,583	2,190	14,773
FUNDS 201-299	52.00	9.107	72,699		72,699	12,653	85,352
CONSER PKS/REC	8.00	1.401	11,185		11,185	1,947	13,132
FUNDS 301-399	48.00	8.406	67,107		67,107	11,680	78,787
SOLID WASTE	11.00	1.926	15,379		15,379	2,677	18,056
TOLL FACILITY	4.00	0.701	5,592		5,592	973	6,565
TRANSIT	33.00	5.779	46,136		46,136	8,030	54,166
UTILITIES	26.00	4.553	36,350		36,350	6,327	42,677
ITG	11.00	1.926	15,379		15,379	2,677	18,056
GOVT COMMUNICA	4.00	0.701	5,592		5,592	973	6,565
DENTAL	2.00	0.350	2,796		2,796	487	3,283
GROUP MEDICAL	4.00	0.701	5,592		5,592	973	6,565
GEN LIABILITY	7.00	1.226	9,786		9,786	1,703	11,489
FLEET MGMT	7.00	1.226	9,786		9,786	1,703	11,489
LAW ENF TRUST	3.00	0.525	4,201		4,201	725	4,926
Total:	571.00	100.000	798,294		798,294	137,968	936,262
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Allocation Basis: PERCENTAGE OF TIME PER DEPARTMENT SERVED

Source: BUDGET SERVICES ACTIVITIES BY ASSIGNMENT

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
PUB RESOURCES	5,592	5,592
PUB WKS ADMIN	4,924	4,924
CTY ATTORNEY	13,132	13,132
PURCHASING	21,338	21,338
HUMAN RESOURCE	6,565	6,565
MAINT/REP SVCS	14,773	14,773
COUNTY MANAGER	29,545	29,545
COMMISSIONERS	16,414	16,414
COUNTY LANDS	8,207	8,207
CDBG	4,924	4,924
VETERAN'S SVCS	6,565	6,565
TAX COLLECTOR	8,207	8,207
CLERK ADMIN	6,565	6,565
PROP APPRAISER	6,565	6,565
ELECTIONS	6,565	6,565
SHERIFF	18,056	18,056
CT SVCS-GEN FD	8,207	8,207
PUB DEFENDER	3,283	3,283
STATE ATTORNEY	3,283	3,283
MED EXAMINER	14,773	14,773
HUMAN SERVICES	32,828	32,828
STATE HEALTH	3,283	3,283
INT SVS FISCAL	8,207	8,207
EMER MGMT OPS	3,939	3,939
EMER RESPONSE	3,939	3,939
EMER DISPATCH	3,939	3,939
PS LOGISTICS	3,939	3,939
PS INFO RESOUR	3,939	3,939
PKS/REC GEN'L	13,132	13,132
ECONOMIC DEVT	6,565	6,565
ANIMAL CONTROL	18,056	18,056
OFF OF SUSTAIN	13,132	13,132
NAT RES MGMT	9,848	9,848
CONST & DESIGN	4,924	4,924
FUND 102 MSTU	11,489	11,489
FD 104 MSBU OP	4,924	4,924
CANAL MAINT	1,641	1,641
LIBRARIES	29,545	29,545
E911 IMPLEMENT	8,207	8,207
HEARING EXAMIN	6,565	6,565
PKS & REC 155	13,132	13,132
COMM DEVT ADM	6,565	6,565
PLANNING 155	8,207	8,207
DEVT REVIEW	3,283	3,283
REZONE & DRI'S	3,283	3,283
ENV SCIENCES	3,283	3,283
PERMIT ISSUANC	6,565	6,565
BUILDING INSP	6,565	6,565

BUDGET SVCS

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL ADMIN
CODE ENFORCE	3,283	3,283
PLANS REVIEW	3,283	3,283
ZONING REVIEW	3,283	3,283
VCB	16,414	16,414
SPORTS AUTHOR	9,848	9,848
TRANS ADMIN	18,056	18,056
LANDSCAPE	1,641	1,641
ROADWAY/PIPE	3,283	3,283
BRIDGE OPS	1,641	1,641
TRAF OPS/SIGNA	3,283	3,283
TRAFFIC ENGIN	3,283	3,283
ENGINEER/PLAN	1,641	1,641
ENG/CONSTR	4,924	4,924
ENG/DESIGN	3,283	3,283
GIS	3,283	3,283
HAZ MAT PD 182	9,848	9,848
SCHOOL IMP FEE	1,641	1,641
COM PRK IMP FE	14,773	14,773
REG PRK IMP FE	3,283	3,283
ROADS IMP FEE	14,773	14,773
FUNDS 201-299	85,352	85,352
CONSER PKS/REC	13,132	13,132
FUNDS 301-399	78,787	78,787
SOLID WASTE	18,056	18,056
TOLL FACILITY	6,565	6,565
TRANSIT	54,166	54,166
UTILITIES	42,677	42,677
ITG	18,056	18,056
GOVT COMMUNICA	6,565	6,565
DENTAL	3,283	3,283
GROUP MEDICAL	6,565	6,565
GEN LIABILITY	11,489	11,489
FLEET MGMT	11,489	11,489
LAW ENF TRUST	4,926	4,926
Reimbursement:		
Total:	936,262	936,262
	=====	=====

FISCAL 2011
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:	713,209			713,209
Deductions:				
ADVERTISING	-876			
Total Deductions:	-876			-876
Allocated Additions:				
EQUIP USE ALLO	2,055		2,055	
PUB RESOURCES	246	20	266	
NON-DEPART'L	130		130	
BUDGET SVCS	4,194	730	4,924	
PUB WKS ADMIN		66,144	66,144	
CLERK FINANCE		4,234	4,234	
PURCHASING		1,568	1,568	
HUMAN RESOURCE		3,873	3,873	
MAINT/REP SVCS		601	601	
Total Allocated Additions:	6,625	77,170	83,795	83,795
Total to be Allocated:	718,958	77,170		796,128
	=====	=====		=====

PUB WKS ADMIN
Schedule of Costs to be
Allocated by Function

	Total	G & A	DEPARTMENTAL COORD	ADMIN POOL
Expenses:				
SALARIES & WAGES	475,771		256,916	218,855
FRINGE BENEFITS	177,734		95,976	81,758
DATA PROCESS/NETWORK	25,849		13,958	11,891
FREIGHT & POSTAGE	544		294	250
TELEPHONE	7,956		4,296	3,660
ADMIN CHARGE	6,503		3,512	2,991
EQUIPMENT RENTAL	1,822		984	838
INSURANCE	1,897		1,024	873
REPAIRS AND MAINT	473		255	218
FISCAL SUPPORT	2,250		1,215	1,035
OFFICE SUPPLIES	8,335		4,501	3,834
MINOR EQUIPMENT	348		188	160
OTHER CHARGES	2,851		1,540	1,311
ADVERTISING	876	876		
Departmental Expenditures:	713,209	876	384,659	327,674
Deductions:	-876	-876		
Functional Cost:	712,333		384,659	327,674
Additions 1st				
Others:	6,625	6,625	3,577	3,048
Reallocate Admin:		-6,625		
1st Allocation:	718,958		388,236	330,722
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Additions 2nd				
Others:	77,170	77,170	41,668	35,502
Reallocate Admin:		-77,170		
2nd Allocation:	77,170		41,668	35,502
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Total Allocated:	796,128		429,904	366,224
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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
INT SVS FISCAL	8.00	8.000	31,059		31,059	3,334	34,393
NAT RES MGMT	10.00	10.000	38,824		38,824	4,167	42,991
CONST & DESIGN	20.00	20.000	77,647		77,647	8,334	85,981
CANAL MAINT	1.00	1.000	3,882		3,882	417	4,299
SUR WTR MGMT	1.00	1.000	3,882		3,882	417	4,299
TRANS ADMIN	2.00	2.000	7,765		7,765	833	8,598
LANDSCAPE	1.00	1.000	3,882		3,882	417	4,299
ROADWAY/PIPE	2.00	2.000	7,765		7,765	833	8,598
BRIDGE OPS	1.00	1.000	3,882		3,882	417	4,299
TRAF OPS/SIGNA	2.00	2.000	7,765		7,765	833	8,598
TRAF SIGN/MARK	2.00	2.000	7,765		7,765	833	8,598
TRAFFIC ENGIN	2.00	2.000	7,765		7,765	833	8,598
ENGINEER/PLAN	2.00	2.000	7,765		7,765	833	8,598
ENG/CONSTR	2.00	2.000	7,765		7,765	833	8,598
ENG/DESIGN	2.00	2.000	7,765		7,765	833	8,598
SOLID WASTE	20.00	20.000	77,647		77,647	8,334	85,981
TOLL FACILITY	2.00	2.000	7,765		7,765	833	8,598
UTILITIES	20.00	20.000	77,646		77,646	8,334	85,980
Total:	100.00	100.000	388,236		388,236	41,668	429,904
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Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN
 Detail Allocation of
 ADMIN POOL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB WKS ADMIN	20.00	20.000	66,144		66,144		66,144
MAINT/REP SVCS	10.00	10.000	33,072		33,072	4,437	37,509
COUNTY LANDS	25.00	25.000	82,681		82,681	11,093	93,774
INT SVS FISCAL	10.00	10.000	33,072		33,072	4,437	37,509
CONST & DESIGN	35.00	35.000	115,753		115,753	15,535	131,288
Total:	100.00	100.000	330,722		330,722	35,502	366,224
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Allocation Basis: PERCENTAGE OF SUPPORT TIME

Source: PUBLIC WORKS ALLOCATION REPORT

PUB WKS ADMIN

Departmental Cost Allocation Summary

Departments	Total	DEPARTMENTAL COORD	ADMIN POOL
PUB WKS ADMIN	66,144		66,144
MAINT/REP SVCS	37,509		37,509
COUNTY LANDS	93,774		93,774
INT SVS FISCAL	71,902	34,393	37,509
NAT RES MGMT	42,991	42,991	
CONST & DESIGN	217,269	85,981	131,288
CANAL MAINT	4,299	4,299	
SUR WTR MGMT	4,299	4,299	
TRANS ADMIN	8,598	8,598	
LANDSCAPE	4,299	4,299	
ROADWAY/PIPE	8,598	8,598	
BRIDGE OPS	4,299	4,299	
TRAF OPS/SIGNA	8,598	8,598	
TRAF SIGN/MARK	8,598	8,598	
TRAFFIC ENGIN	8,598	8,598	
ENGINEER/PLAN	8,598	8,598	
ENG/CONSTR	8,598	8,598	
ENG/DESIGN	8,598	8,598	
SOLID WASTE	85,981	85,981	
TOLL FACILITY	8,598	8,598	
UTILITIES	85,980	85,980	
Reimbursement:			
Total:	796,128	429,904	366,224
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FISCAL 2011
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:	1,020,304			1,020,304
Allocated Additions:				
NON-DEPART'L	109		109	
CLERK TECH SVS		95,630	95,630	
CLERK HUM RES		12,982	12,982	
CLERK FINANCE		4,690	4,690	
Total Allocated Additions:	109	113,302	113,411	113,411
Total to be Allocated:	1,020,413	113,302		1,133,715
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CLK INT AUDIT
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	AUDIT SERVICES
Expenses:			
SALARIES & WAGES	761,064		761,064
FRINGE BENEFITS	237,620		237,620
LEGAL SERVICES	1,644		1,644
TRAVEL	5,248		5,248
TELECOMMUNICATIO	1,119		1,119
POSTAGE	5,492		5,492
OFFICE SUPPLIES	1,290		1,290
MEMBERSHIPS	900		900
SEMINAR	5,167		5,167
OTHER CHARGES	760		760
Departmental			
Expenditures:	1,020,304		1,020,304
Functional Cost:	1,020,304		1,020,304
Additions 1st			
Others:	109	109	109
Reallocate Admin:		-109	
1st Allocation:	1,020,413		1,020,413
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Additions 2nd			
Others:	113,302	113,302	113,302
Reallocate Admin:		-113,302	
2nd Allocation:	113,302		113,302
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Total Allocated:	1,133,715		1,133,715
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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 FINANCE	30.50	0.152	1,552		1,552	172	1,724
CTY ATTORNEY	22.00	0.110	1,120		1,120	124	1,244
PURCHASING	74.00	0.369	3,766		3,766	418	4,184
HUMAN RESOURCE	775.50	3.868	39,468		39,468	4,382	43,850
COMMISSIONERS	395.25	1.971	20,116		20,116	2,234	22,350
COUNTY LANDS	1,961.00	9.781	99,803		99,803	11,082	110,885
CLERK ADMIN	31.00	0.155	1,578		1,578	175	1,753
CLK COURT OPNS	831.50	4.147	42,318		42,318	4,699	47,017
HUMAN SERVICES	12.00	0.060	611		611	68	679
INT SVS FISCAL	314.00	1.566	15,981		15,981	1,774	17,755
EMER RESPONSE	374.50	1.868	19,060		19,060	2,116	21,176
PKS/REC GEN'L	134.00	0.668	6,820		6,820	757	7,577
CANAL MAINT	6.00	0.030	305		305	34	339
COMM DEVT ADM	112.00	0.559	5,700		5,700	633	6,333
VCB	192.00	0.958	9,772		9,772	1,085	10,857
LANDSCAPE	36.00	0.180	1,832		1,832	203	2,035
TRAF OPS/SIGNA	197.83	0.987	10,068		10,068	1,118	11,186
TRAF SIGN/MARK	197.83	0.987	10,068		10,068	1,118	11,186
TRAFFIC ENGIN	197.84	0.987	10,069		10,069	1,118	11,187
ENG/CONSTR	215.00	1.072	10,942		10,942	1,215	12,157
CONSER PKS/REC	67.00	0.334	3,410		3,410	379	3,789
SOLID WASTE	41.00	0.204	2,087		2,087	232	2,319
TOLL FACILITY	226.00	1.127	11,502		11,502	1,277	12,779
TRANSIT	680.00	3.392	34,608		34,608	3,843	38,451
FLEET MGMT	498.00	2.484	25,345		25,345	2,814	28,159
CONTRACTS CHG	745.50	3.718	37,942	-498,635	-460,693	4,213	-456,480
ALL OTHERS	11,682.50	58.268	594,570		594,570	66,019	660,589
Sub-total:	20,049.75	100.000	1,020,413	-498,635	521,778	113,302	635,080

Reimbursement:				498,635	498,635		498,635
Total:	20,049.75	100.000	1,020,413		1,020,413	113,302	1,133,715
=====							

Allocation Basis: NUMBER OF MANPOWER HOURS AUDITED PER AGENCY

Source: INTERNAL AUDIT PROJECT HOURS 2010-2011

CLK INT AUDIT

Departmental Cost Allocation Summary

Departments	Total	AUDIT SERVICES
CLERK FINANCE	1,724	1,724
CTY ATTORNEY	1,244	1,244
PURCHASING	4,184	4,184
HUMAN RESOURCE	43,850	43,850
COMMISSIONERS	22,350	22,350
COUNTY LANDS	110,885	110,885
CLERK ADMIN	1,753	1,753
CLK COURT OPNS	47,017	47,017
HUMAN SERVICES	679	679
INT SVS FISCAL	17,755	17,755
EMER RESPONSE	21,176	21,176
PKS/REC GEN'L	7,577	7,577
CANAL MAINT	339	339
COMM DEVT ADM	6,333	6,333
VCB	10,857	10,857
LANDSCAPE	2,035	2,035
TRAF OPS/SIGNA	11,186	11,186
TRAF SIGN/MARK	11,186	11,186
TRAFFIC ENGIN	11,187	11,187
ENG/CONSTR	12,157	12,157
CONSER PKS/REC	3,789	3,789
SOLID WASTE	2,319	2,319
TOLL FACILITY	12,779	12,779
TRANSIT	38,451	38,451
FLEET MGMT	28,159	28,159
CONTRACTS CHG	-456,480	-456,480
ALL OTHERS	660,589	660,589
Reimbursement:	498,635	498,635
Total:	1,133,715	1,133,715
	=====	=====

FISCAL 2011
CLERK - TECHNOLOGY SERVICES SUPPORT
NATURE AND EXTENT OF SERVICES

The Clerk's Technology Services Department is responsible for building and maintaining a systems architecture that incorporates business application systems and their associated databases, data interfaces and enterprise reporting on top of an infrastructure of office technology components, operating systems, networks, storage, virtualized servers and redundant components that provides its business units and other agencies with reliable, secure access of Lee County's Official Records, Court Records and Financial Records.

Shared, direct and indirect costs within the department are allocated to the following specific Business Service offerings: BOCC Apps: Minutes, VAB, Tourist Tax, Deeds, RRTIS, SymPro, Munease and BONY - costs are directly assigned. Finance: OneWorld and PayBase have been directly assigned to Finance based on an adjusting entry. Human Resource/Payroll costs have been directly assigned and in addition, directly assigned to Finance based on an adjusting entry. Official Records, Courts and Internal Audit costs have been directly assigned. OnBase costs have been directly assigned and in addition, assigned to Finance based on an adjusting entry.

Costs associated with these activities and services have been allocated to departments based on the percentage of support time for each department.

CLERK TECH SVS
Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	6,804,632			6,804,632
Deductions:				
CAPITAL OUTLAY	-947,852			
HUMAN RESOURCES P/R	-533,051			
OTHER OPERATING	-22,181			
ONE WORLD PAYBASE	-1,229,904			
ON BASE	-319,512			
Total Deductions:	-3,052,500			-3,052,500
Allocated Additions:				
BLDG USE ALLO	17,031		17,031	
EQUIP USE ALLO	687,608		687,608	
NON-DEPART'L	544	1	545	
CLERK HUM RES		62,315	62,315	
CLERK FINANCE		27,199	27,199	
MAINT/REP SVCS		54,972	54,972	
Total Allocated Additions:	705,183	144,487	849,670	849,670
Total to be Allocated:	4,457,315	144,487		4,601,802
	=====	=====		=====

CLERK TECH SVS
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT
Expenses:					
REVENUE	-573,584		-26,396		-547,188
CAPITAL OUTLAY	947,852	947,852			
OPERATING EXPENSES	4,325,716		421,439	688,293	3,073,304
HUMAN RESOURCES P/R	533,051	533,051			
OTHER OPERATING	22,181	22,181			
ONE WORLD PAYBASE	1,229,904	1,229,904			
ON BASE	319,512	319,512			
Departmental					
Expenditures:	6,804,632	3,052,500	395,043	688,293	2,526,116
Deductions:	-3,052,500	-3,052,500			
Functional Cost:	3,752,132		395,043	688,293	2,526,116
Additions 1st					
Others:	705,183	705,183	74,245	129,359	474,763
Reallocate Admin:		-705,183			
1st Allocation:	4,457,315		469,288	817,652	3,000,879
	-----		-----	-----	-----
Additions 2nd					
Others:	144,487	144,487	15,212	26,505	97,276
Reallocate Admin:		-144,487			
2nd Allocation:	144,487		15,212	26,505	97,276
	-----		-----	-----	-----
Total Allocated:	4,601,802		484,500	844,157	3,098,155
	=====		=====	=====	=====

CLERK TECH SVS
 Schedule of Costs to be
 Allocated by Function

	INTERNAL AUDIT	ONBASE SUPPORT	HUMAN RESOURCES P/R
Expenses:			
REVENUE			
CAPITAL OUTLAY			
OPERATING EXPENSES	80,501	45,353	16,826
HUMAN RESOURCES P/R			
OTHER OPERATING			
ONE WORLD PAYBASE			
ON BASE			
Departmental			
Expenditures:	80,501	45,353	16,826
Functional Cost:	80,501	45,353	16,826
Additions 1st			
Others:	15,129	8,524	3,163
1st Allocation:	95,630	53,877	19,989
	-----	-----	-----
Additions 2nd			
Others:	3,100	1,746	648
2nd Allocation:	3,100	1,746	648
	-----	-----	-----
Total Allocated:	98,730	55,623	20,637
	=====	=====	=====

CLERK TECH SVS
 Detail Allocation of
 COUNTY APPLICATIONS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
BUDGET SVCS	88,724.08	21.053	98,797		98,797		98,797
CLERK MINUTES	97,596.49	23.158	108,677		108,677	4,462	113,139
VCB	124,213.72	29.474	138,316		138,316	5,679	143,995
GENERAL GOVT	110,905.11	26.316	123,498		123,498	5,071	128,569
Total:	421,439.40	100.000	469,288		469,288	15,212	484,500
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 OFFICIAL RECORDS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK RECORDING	100.00	100.000	817,652		817,652	26,505	844,157
Total:	100.00	100.000	817,652		817,652	26,505	844,157
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 COURT SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
COURT DEPT	100.00	100.000	3,000,879		3,000,879	97,276	3,098,155
Total:	100.00	100.000	3,000,879		3,000,879	97,276	3,098,155
	*****	*****	*****	*****	*****	*****	*****

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 INTERNAL AUDIT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLK INT AUDIT	100.00	100.000	95,630		95,630		95,630
ALL OTHERS						3,103	3,103
Total:	100.00	100.000	95,630		95,630	3,103	98,733
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 ONBASE SUPPORT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CLERK HUM RES	13,208.12	29.123	15,691		15,691	509	16,200
COMMISSIONERS	29,845.97	65.809	35,456		35,456	1,149	36,605
CLERK ADMIN	1,714.87	3.781	2,037		2,037	66	2,103
CT SVCS-GEN FD	583.78	1.287	693		693	22	715
Total:	45,352.74	100.000	53,877		53,877	1,746	55,623
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS
 Detail Allocation of
 HUMAN RESOURCES P/R

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TAX COLLECTOR	9,512.88	56.536	11,301		11,301	366	11,667
PROP APPRAISER	5,443.78	32.353	6,467		6,467	210	6,677
ELECTIONS	1,704.62	10.131	2,025		2,025	66	2,091
SHERIFF	164.96	0.980	196		196	6	202
Total:	16,826.24	100.000	19,989		19,989	648	20,637
	=====	=====	=====	=====	=====	=====	=====

Allocation Basis: DIRECT ASSIGNMENT

Source: TSD COSTS PER BUSINESS SERVICE REPORT

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	Total	COUNTY APPLICATIONS	OFFICIAL RECORDS	COURT SUPPORT	INTERNAL AUDIT
BUDGET SVCS	98,797	98,797			
CLK INT AUDIT	95,630				95,630
CLERK HUM RES	16,200				
COMMISSIONERS	36,605				
TAX COLLECTOR	11,667				
CLERK ADMIN	2,103				
CLERK MINUTES	113,139	113,139			
CLK RECORDING	844,157		844,157		
COURT DEPT	3,098,155			3,098,155	
PROP APPRAISER	6,677				
ELECTIONS	2,091				
SHERIFF	202				
CT SVCS-GEN FD	715				
VCB	143,995	143,995			
GENERAL GOVT	128,569	128,569			
ALL OTHERS	3,103				3,103
Reimbursement:					
Total:	4,601,805	484,500	844,157	3,098,155	98,733
	=====	=====	=====	=====	=====

CLERK TECH SVS

Departmental Cost Allocation Summary

Departments	ONBASE SUPPORT	HUMAN RESOURCES P/R
BUDGET SVCS		
CLK INT AUDIT		
CLERK HUM RES	16,200	
COMMISSIONERS	36,605	
TAX COLLECTOR		11,667
CLERK ADMIN	2,103	
CLERK MINUTES		
CLK RECORDING		
COURT DEPT		
PROP APPRAISER		6,677
ELECTIONS		2,091
SHERIFF		202
CT SVCS-GEN FD	715	
VCB		
GENERAL GOVT		
ALL OTHERS		
Reimbursement:		
Total:	55,623	20,637
	=====	=====

FISCAL 2011
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:	438,187			438,187
Allocated Additions:				
EQUIP USE ALLO	391		391	
NON-DEPART'L	114		114	
CLERK TECH SVS	15,691	509	16,200	
CLERK HUM RES		6,491	6,491	
CLERK FINANCE		2,981	2,981	
Total Allocated Additions:	16,196	9,981	26,177	26,177
Total to be Allocated:	454,383	9,981		464,364
	=====	=====		=====

CLERK HUM RES
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	DEPARTMENTAL ADMIN
Expenses:			
SALARIES & BENEFITS	422,879		422,879
CONTRACTUAL SVCS	767		767
TRAVEL	3,872		3,872
FREIGHT & POSTAGE	782		782
EQUIPMENT MAINT	153		153
SUPPLIES	721		721
MEMBERSHIPS	1,681		1,681
TRAINING & SEMINARS	4,981		4,981
OTHER CHARGES	2,384		2,384
REVENUE	-33		-33
Departmental Expenditures:	438,187		438,187
Functional Cost:	438,187		438,187
Additions 1st			
Others:	16,196	16,196	16,196
Reallocate Admin:		-16,196	
1st Allocation:	454,383		454,383
	-----		-----
Additions 2nd			
Others:	9,981	9,981	9,981
Reallocate Admin:		-9,981	
2nd Allocation:	9,981		9,981
	-----		-----
Total Allocated:	464,364		464,364
	=====		=====

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	2.857	12,982		12,982		12,982
CLERK TECH SVS	48.00	13.714	62,315		62,315		62,315
CLERK HUM RES	5.00	1.429	6,491		6,491		6,491
CLERK FINANCE	47.00	13.429	61,017		61,017	1,635	62,652
CLK CIVIL CRT	56.00	16.000	72,701		72,701	1,948	74,649
CLERK ADMIN	5.00	1.429	6,491		6,491	174	6,665
CLERK MINUTES	6.00	1.714	7,789		7,789	209	7,998
CLK PROBATE	7.00	2.000	9,088		9,088	243	9,331
CLK RECORDING	36.00	10.286	46,737		46,737	1,252	47,989
CLK DEL TAX	7.00	2.000	9,088		9,088	243	9,331
CLK CASE & QUE	26.00	7.429	33,754		33,754	904	34,658
CLK JURY	2.00	0.571	2,596		2,596	70	2,666
CLK CT SUPPORT	30.00	8.571	38,947		38,947	1,043	39,990
CLK REC & PROC	16.00	4.571	20,772		20,772	556	21,328
CLK SUP DEPOSI	5.00	1.429	6,491		6,491	174	6,665
CLK APPEALS	2.00	0.571	2,596		2,596	70	2,666
CLK COURT OPNS	12.00	3.429	15,579		15,579	417	15,996
CRIM ADM SVCS	8.00	2.286	10,386		10,386	278	10,664
CTS CUST SVC	22.00	6.286	28,563		28,563	765	29,328
Total:	350.00	100.000	454,383		454,383	9,981	464,364
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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	12,982	12,982
CLERK TECH SVS	62,315	62,315
CLERK HUM RES	6,491	6,491
CLERK FINANCE	62,652	62,652
CLK CIVIL CRT	74,649	74,649
CLERK ADMIN	6,665	6,665
CLERK MINUTES	7,998	7,998
CLK PROBATE	9,331	9,331
CLK RECORDING	47,989	47,989
CLK DEL TAX	9,331	9,331
CLK CASE & QUE	34,658	34,658
CLK JURY	2,666	2,666
CLK CT SUPPORT	39,990	39,990
CLK REC & PROC	21,328	21,328
CLK SUP DEPOSI	6,665	6,665
CLK APPEALS	2,666	2,666
CLK COURT OPNS	15,996	15,996
CRIM ADM SVCS	10,664	10,664
CTS CUST SVC	29,328	29,328

Reimbursement:

Total:	464,364	464,364
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FISCAL 2011
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.

Several adjusting entries from Clerk Technology Services have been allocated to all functions based on the Clerk Technology charge back report.

CLERK FINANCE

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	5,110,044			5,110,044
Allocated Additions:				
BLDG USE ALLO	12,645		12,645	
EQUIP USE ALLO	2,611		2,611	
PUB RESOURCES	3,767	308	4,075	
NON-DEPART'L	354		354	
CLK INT AUDIT	1,552	172	1,724	
CLERK HUM RES	61,017	1,635	62,652	
CLERK FINANCE		17,942	17,942	
MAINT/REP SVCS		40,815	40,815	
Total Allocated Additions:	81,946	60,872	142,818	142,818
Total to be Allocated:	5,191,990	60,872		5,252,862
	=====	=====		=====

CLERK FINANCE
 Schedule of Costs to be
 Allocated by Function

	Total	G & A	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE
Expenses:					
OPERATING EXPENSES	2,208,477		725,871	747,484	333,243
FINANCE EXPENSE	585,139		585,139		
FINANCE OPERATIONS	211,791		211,791		
REVENUE	-11		-11		
ADJ ISD (HUM RES PR)	533,051				
ADJ ISD (OTHER OPER)	22,181				22,181
ADJ ISD - ONE WORLD	1,229,904		665,747	354,581	209,576
ADJ ISD - ONBASE	319,512		71,149	177,251	51,045
Departmental					
Expenditures:	5,110,044		2,259,686	1,279,316	616,045
Functional Cost:	5,110,044		2,259,686	1,279,316	616,045
Additions 1st					
Others:	81,946	81,946	36,237	20,515	9,879
Reallocate Admin:		-81,946			
1st Allocation:	5,191,990		2,295,923	1,299,831	625,924
	-----		-----	-----	-----
Additions 2nd					
Others:	60,872	60,872	26,919	15,238	7,338
Reallocate Admin:		-60,872			
2nd Allocation:	60,872		26,919	15,238	7,338
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Total Allocated:	5,252,862		2,322,842	1,315,069	633,262
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CLERK FINANCE
 Schedule of Costs to be
 Allocated by Function

	PAYROLL
Expenses:	
OPERATING EXPENSES	401,879
FINANCE EXPENSE	
FINANCE OPERATIONS	
REVENUE	
ADJ ISD (HUM RES PR)	533,051
ADJ ISD (OTHER OPER)	
ADJ ISD - ONE WORLD	
ADJ ISD - ONBASE	20,067
Departmental	
Expenditures:	954,997
Functional Cost:	954,997
Additions 1st	
Others:	15,315
1st Allocation:	970,312

Additions 2nd	
Others:	11,377
2nd Allocation:	11,377

Total Allocated:	981,689
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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	954.00	0.071	1,641		1,641		1,641
NON-DEPART'L	2,306.00	0.173	3,968		3,968		3,968
PUB WKS ADMIN	500.00	0.037	860		860		860
CLK INT AUDIT	419.00	0.031	721		721		721
CLERK TECH SVS	2,088.00	0.156	3,593		3,593		3,593
CLERK HUM RES	439.00	0.033	755		755		755
CLERK FINANCE	1,361.00	0.102	2,342		2,342		2,342
CTY ATTORNEY	1,431.00	0.107	2,462		2,462	29	2,491
PURCHASING	722.00	0.054	1,242		1,242	15	1,257
HUMAN RESOURCE	1,688.00	0.127	2,904		2,904	34	2,938
MAINT/REP SVCS	13,921.00	1.043	23,952		23,952	283	24,235
COUNTY MANAGER	2,023.00	0.152	3,481		3,481	41	3,522
COMMISSIONERS	1,836.00	0.138	3,159		3,159	37	3,196
COUNTY LANDS	518.00	0.039	891		891	11	902
CDBG	1,460.00	0.109	2,512		2,512	30	2,542
TAX COLLECTOR	578.00	0.043	994		994	12	1,006
CLERK ADMIN	909.00	0.068	1,564		1,564	18	1,582
CLERK MINUTES	298.00	0.022	513		513	6	519
CLERK OTHER	533,160.00	39.956	917,348		917,348	10,821	928,169
FUNDS 80 - 951	227,074.00	17.017	390,700		390,700	4,609	395,309
PROP APPRAISER	275.00	0.021	473		473	6	479
ELECTIONS	349.00	0.026	600		600	7	607
SHERIFF	3,639.00	0.273	6,261		6,261	74	6,335
CT SVCS-GEN FD	657.00	0.049	1,130		1,130	13	1,143
GUAR AD LITEM	86.00	0.006	148		148	2	150
PUB DEFENDER	445.00	0.033	766		766	9	775
STATE ATTORNEY	643.00	0.048	1,106		1,106	13	1,119
MED EXAMINER	1,418.00	0.106	2,440		2,440	29	2,469
HUMAN SERVICES	19,082.00	1.430	32,832		32,832	387	33,219
STATE HEALTH	184.00	0.014	317		317	4	321
INT SVS FISCAL	500.00	0.037	860		860	10	870
EMER MGMT OPS	2,434.60	0.182	4,189		4,189	49	4,238
EMER RESPONSE	2,434.60	0.182	4,189		4,189	49	4,238
EMER DISPATCH	2,434.60	0.182	4,189		4,189	49	4,238
PS LOGISTICS	2,434.60	0.182	4,189		4,189	49	4,238
PS INFO RESOUR	2,434.60	0.182	4,189		4,189	49	4,238
PKS/REC GEN'L	15,287.00	1.146	26,303		26,303	310	26,613
ECONOMIC DEVT	884.00	0.066	1,521		1,521	18	1,539
ANIMAL CONTROL	5,237.00	0.392	9,011		9,011	106	9,117
OFF OF SUSTAIN	406.00	0.030	699		699	8	707
NAT RES MGMT	3,486.00	0.261	5,998		5,998	71	6,069
CONST & DESIGN	802.00	0.060	1,380		1,380	16	1,396
FUND 102 MSTU	23,839.00	1.787	41,017		41,017	484	41,501
FUND 104 MSBU	9,511.00	0.713	16,364		16,364	193	16,557
ADM OPF OF CTS	16,083.00	1.205	27,672		27,672	326	27,998
HICKEY CREEK	1,281.00	0.096	2,204		2,204	26	2,230

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 138	8,852.00	0.663	15,231		15,231	180	15,411
FUND 139 OTHER	3,682.00	0.276	6,335		6,335	75	6,410
CANAL MAINT	1,017.00	0.076	1,750		1,750	21	1,771
SUR WTR MGMT	1,597.00	0.120	2,748		2,748	32	2,780
LIBRARIES	31,822.00	2.385	54,753		54,753	646	55,399
E911 IMPLEMENT	3,456.00	0.259	5,946		5,946	70	6,016
HEARING EXAMIN	494.00	0.037	850		850	10	860
PKS & REC 155	12,721.00	0.953	21,888		21,888	258	22,146
COMM DEVT ADM	4,233.00	0.317	7,283		7,283	86	7,369
PLANNING 155	1,210.00	0.091	2,082		2,082	25	2,107
DEVT REVIEW	2,774.00	0.208	4,773		4,773	56	4,829
REZONE & DRI'S	1,301.00	0.097	2,238		2,238	26	2,264
ENV SCIENCES	1,813.00	0.136	3,119		3,119	37	3,156
PERMIT ISSUANC	3,175.00	0.238	5,463		5,463	64	5,527
BUILDING INSP	6,038.00	0.452	10,389		10,389	123	10,512
CODE ENFORCE	7,751.00	0.581	13,336		13,336	157	13,493
PLANS REVIEW	2,064.00	0.155	3,551		3,551	42	3,593
ADM FEE COLLEC	235.00	0.018	404		404	5	409
ZONING REVIEW	750.00	0.056	1,290		1,290	15	1,305
VCB	8,133.00	0.609	13,994		13,994	165	14,159
SPORTS AUTHOR	939.00	0.070	1,616		1,616	19	1,635
TRANS ADMIN	2,790.00	0.209	4,800		4,800	57	4,857
LANDSCAPE	871.00	0.065	1,499		1,499	18	1,517
ROADWAY/PIPE	5,034.00	0.377	8,661		8,661	102	8,763
BRIDGE OPS	871.00	0.065	1,499		1,499	18	1,517
TRAF OPS/SIGNA	2,175.00	0.163	3,742		3,742	44	3,786
TRAF SIGN/MARK	2,866.00	0.215	4,931		4,931	58	4,989
TRAFFIC ENGIN	791.00	0.059	1,361		1,361	16	1,377
ENGINEER/PLAN	421.00	0.032	724		724	9	733
ENG/CONSTR	1,012.00	0.076	1,741		1,741	21	1,762
ENG/DESIGN	421.00	0.032	724		724	9	733
GIS	347.00	0.026	597		597	7	604
HAZ MAT FD 182	2,180.00	0.163	3,751		3,751	44	3,795
FIRE IMPACT FE	3,980.00	0.298	6,848		6,848	81	6,929
SCHOOL IMP FEE	2,607.00	0.195	4,486		4,486	53	4,539
COM PRK IMP FE	5,869.00	0.440	10,098		10,098	119	10,217
REG PRK IMP FE	821.00	0.062	1,413		1,413	17	1,430
ROADS IMP FEE	3,209.00	0.240	5,521		5,521	65	5,586
EMS IMPACT FEE	1,501.00	0.112	2,583		2,583	30	2,613
FUNDS 201-299	10,403.00	0.780	17,899		17,899	211	18,110
FUNDS 301-399	27,695.00	2.075	47,652		47,652	562	48,214
SOLID WASTE	28,541.00	2.139	49,107		49,107	579	49,686
AIRPORT & PORT	49,210.00	3.688	84,670		84,670	999	85,669
TOLL FACILITY	23,063.00	1.728	39,682		39,682	468	40,150
TRANSIT	17,573.00	1.317	30,236		30,236	357	30,593
UTILITIES	68,850.00	5.160	118,462		118,462	1,397	119,859

CLERK FINANCE
Detail Allocation of
GENERAL ACCOUNTING

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ITG	3,067.00	0.230	5,277		5,277	62	5,339
GOVT COMMUNICA	3,322.00	0.249	5,716		5,716	67	5,783
DENTAL	3,216.00	0.241	5,533		5,533	65	5,598
GROUP MEDICAL	4,242.00	0.318	7,299		7,299	86	7,385
GEN LIABILITY	2,959.00	0.222	5,091		5,091	60	5,151
FLEET MGMT	11,336.00	0.850	19,505		19,505	230	19,735
FLEET REPLACE	2,000.00	0.150	3,441		3,441	41	3,482
BONITA IMP FEE	27.00	0.002	46		46	1	47
LAW ENF TRUST	1,574.00	0.118	2,708		2,708	32	2,740
FD 190 ANIM TR	2,208.00	0.165	3,799		3,799	45	3,844
FD 632 MOSQ CO	1,172.00	0.088	2,017		2,017	24	2,041
FUND 661 BONDS	38.00	0.003	65		65	1	66
FD 951 LT DEBT	105.00	0.008	181		181	2	183
FIXED ASSETS	5,276.00	0.395	9,078		9,078	107	9,185
ALL OTHERS	16,732.00	1.254	28,792		28,792	340	29,132
Total:	1,334,384.00	100.000	2,295,923		2,295,923	26,919	2,322,842
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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	400.00	0.185	2,411		2,411		2,411
NON-DEPART'L	1,398.00	0.648	8,425		8,425		8,425
PUB WKS ADMIN	113.00	0.052	681		681		681
CLK INT AUDIT	106.00	0.049	639		639		639
CLERK TECH SVS	857.00	0.397	5,165		5,165		5,165
CLERK HUM RES	115.00	0.053	693		693		693
CLERK FINANCE	215.00	0.100	1,296		1,296		1,296
CTY ATTORNEY	385.00	0.179	2,320		2,320	28	2,348
PURCHASING	217.00	0.101	1,308		1,308	16	1,324
HUMAN RESOURCE	269.00	0.125	1,621		1,621	19	1,640
MAINT/REP SVCS	10,071.00	4.669	60,695		60,695	722	61,417
COUNTY MANAGER	526.00	0.244	3,170		3,170	38	3,208
COMMISSIONERS	335.00	0.155	2,019		2,019	24	2,043
COUNTY LANDS	143.00	0.066	862		862	10	872
CDBG	810.00	0.376	4,882		4,882	58	4,940
TAX COLLECTOR	264.00	0.122	1,591		1,591	19	1,610
CLERK ADMIN	240.00	0.111	1,446		1,446	17	1,463
CLERK MINUTES	66.00	0.031	398		398	5	403
CLERK OTHER	10,841.00	5.026	65,336		65,336	778	66,114
FUNDS 80 - 951	40,319.00	18.694	242,991		242,991	2,892	245,883
PROP APPRAISER	47.00	0.022	283		283	3	286
ELECTIONS	174.00	0.081	1,049		1,049	12	1,061
SHERIFF	3,010.00	1.396	18,140		18,140	216	18,356
CT SVCS-GEN FD	126.00	0.058	759		759	9	768
GUAR AD LITEM	39.00	0.018	235		235	3	238
PUB DEFENDER	119.00	0.055	717		717	9	726
STATE ATTORNEY	381.00	0.177	2,296		2,296	27	2,323
MED EXAMINER	737.00	0.342	4,442		4,442	53	4,495
HUMAN SERVICES	13,587.00	6.300	81,885		81,885	975	82,860
STATE HEALTH	133.00	0.062	802		802	10	812
INT SVS FISCAL	113.00	0.052	681		681	8	689
EMER MGMT OPS	1,355.00	0.628	8,166		8,166	97	8,263
EMER RESPONSE	1,355.00	0.628	8,166		8,166	97	8,263
EMER DISPATCH	1,355.00	0.628	8,166		8,166	97	8,263
PS LOGISTICS	1,355.00	0.628	8,166		8,166	97	8,263
PS INFO RESOUR	1,355.00	0.628	8,166		8,166	97	8,263
PKS/REC GEN'L	4,923.00	2.283	29,670		29,670	353	30,023
ECONOMIC DEVT	467.00	0.217	2,814		2,814	33	2,847
ANIMAL CONTROL	1,260.00	0.584	7,594		7,594	90	7,684
OFF OF SUSTAIN	120.00	0.056	723		723	9	732
NAT RES MGMT	1,295.00	0.600	7,805		7,805	93	7,898
CONST & DESIGN	266.00	0.123	1,603		1,603	19	1,622
FUND 102 MSTU	1,244.00	0.577	7,497		7,497	89	7,586
FUND 104 MSBU	252.00	0.117	1,519		1,519	18	1,537
ADM OFF OF CTS	2,417.00	1.121	14,567		14,567	173	14,740
HICKEY CREEK	11.00	0.005	66		66	1	67

CLERK FINANCE
Detail Allocation of
ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
FUND 138	671.00	0.311	4,044		4,044	48	4,092
CANAL MAINT	673.00	0.312	4,056		4,056	48	4,104
SUR WTR MGMT	180.00	0.083	1,085		1,085	13	1,098
LIBRARIES	13,043.00	6.047	78,607		78,607	935	79,542
E911 IMPLEMENT	475.00	0.220	2,863		2,863	34	2,897
HEARING EXAMIN	141.00	0.065	850		850	10	860
PKS & REC 155	6,488.00	3.008	39,101		39,101	465	39,566
COMM DEVT ADM	383.00	0.178	2,308		2,308	27	2,335
PLANNING 155	184.00	0.085	1,109		1,109	13	1,122
DEVT REVIEW	302.00	0.140	1,820		1,820	22	1,842
REZONE & DRI'S	126.00	0.058	759		759	9	768
ENV SCIENCES	91.00	0.042	548		548	7	555
PERMIT ISSUANC	346.00	0.160	2,085		2,085	25	2,110
BUILDING INSP	658.00	0.305	3,966		3,966	47	4,013
CODE ENFORCE	844.00	0.391	5,087		5,087	61	5,148
PLANS REVIEW	225.00	0.104	1,356		1,356	16	1,372
ADM FEE COLLEC	25.00	0.012	151		151	2	153
ZONING REVIEW	82.00	0.038	494		494	6	500
VCE	4,049.00	1.877	24,402		24,402	290	24,692
SPORTS AUTHOR	580.00	0.269	3,495		3,495	42	3,537
TRANS ADMIN	464.00	0.215	2,796		2,796	33	2,829
LANDSCAPE	576.00	0.267	3,471		3,471	41	3,512
ROADWAY/PIPE	3,329.00	1.544	20,063		20,063	239	20,302
BRIDGE OPS	576.00	0.267	3,471		3,471	41	3,512
TRAF OPS/SIGNA	1,530.00	0.709	9,221		9,221	110	9,331
TRAF SIGN/MARK	2,016.00	0.935	12,150		12,150	145	12,295
TRAFFIC ENGIN	556.00	0.258	3,351		3,351	40	3,391
ENGINEER/PLAN	82.00	0.038	494		494	6	500
ENG/CONSTR	196.00	0.091	1,181		1,181	14	1,195
ENG/DESIGN	82.00	0.038	494		494	6	500
GIS	56.00	0.026	337		337	4	341
HAZ MAT FD 182	217.00	0.101	1,308		1,308	16	1,324
FIRE IMPACT FE	56.00	0.026	337		337	4	341
SCHOOL IMP FEE	42.00	0.019	253		253	3	256
ROADS IMP FEE	10.00	0.005	60		60	1	61
EMS IMPACT FEE	11.00	0.005	66		66	1	67
FUNDS 201-299	260.00	0.121	1,567		1,567	19	1,586
FUNDS 301-399	4,090.00	1.896	24,649		24,649	293	24,942
SOLID WASTE	6,263.00	2.904	37,745		37,745	449	38,194
AIRPORT & PORT	17,177.00	7.964	103,521		103,521	1,232	104,753
TOLL FACILITY	2,359.00	1.094	14,217		14,217	169	14,386
TRANSIT	4,520.00	2.096	27,241		27,241	324	27,565
UTILITIES	25,422.00	11.787	153,211		153,211	1,823	155,034
ITG	913.00	0.423	5,502		5,502	65	5,567
GOVT COMMUNICA	386.00	0.179	2,326		2,326	28	2,354
DENTAL	11.00	0.005	66		66	1	67

CLERK FINANCE
 Detail Allocation of
 ACCOUNTS PAYABLE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GROUP MEDICAL	83.00	0.038	500		500	6	506
GEN LIABILITY	361.00	0.167	2,176		2,176	26	2,202
FLEET MGMT	8,299.00	3.848	50,016		50,016	595	50,611
FLEET REPLACE	169.00	0.078	1,019		1,019	12	1,031
BONITA IMP FEE	3.00	0.001	18		18		18
LAW ENF TRUST	4.00	0.002	24		24		24
FD 190 ANIM TR	114.00	0.053	687		687	8	695
FUND 661 BONDS	21.00	0.010	127		127	2	129
ALL OTHERS	672.00	0.312	4,054		4,054	48	4,102
Total:	215,678.00	100.000	1,299,831		1,299,831	15,238	1,315,069
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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	240.00	0.194	1,214		1,214		1,214
NON-DEPART'L	105.00	0.085	531		531		531
PUB WKS ADMIN	52.00	0.042	263		263		263
CLK INT AUDIT	58.00	0.047	293		293		293
CLERK TECH SVS	764.00	0.617	3,864		3,864		3,864
CLERK HUM RES	3.00	0.002	15		15		15
CLERK FINANCE	6.00	0.005	30		30		30
CTY ATTORNEY	463.00	0.374	2,341		2,341	28	2,369
PURCHASING	49.00	0.040	248		248	3	251
HUMAN RESOURCE	101.00	0.082	511		511	6	517
MAINT/REP SVCS	1,911.00	1.544	9,664		9,664	114	9,778
COUNTY MANAGER	207.00	0.167	1,047		1,047	12	1,059
COMMISSIONERS	131.00	0.106	662		662	8	670
COUNTY LANDS	60.00	0.048	303		303	4	307
CDBG	207.00	0.167	1,047		1,047	12	1,059
TAX COLLECTOR	40.00	0.032	202		202	2	204
CLERK ADMIN	5.00	0.004	25		25		25
CLERK MINUTES	16.00	0.013	81		81	1	82
CLERK OTHER	2,482.00	2.005	12,551		12,551	149	12,700
FUNDS 80 - 951	2,734.00	2.209	13,826		13,826	164	13,990
PROP APPRAISER	33.00	0.027	167		167	2	169
ELECTIONS	34.00	0.027	172		172	2	174
SHERIFF	371.00	0.300	1,876		1,876	22	1,898
CT SVCS-GEN FD	57.00	0.046	288		288	3	291
GUAR AD LITEM	33.00	0.027	167		167	2	169
PUB DEFENDER	31.00	0.025	157		157	2	159
STATE ATTORNEY	55.00	0.044	278		278	3	281
MED EXAMINER	599.00	0.484	3,029		3,029	36	3,065
HUMAN SERVICES	658.00	0.532	3,328		3,328	39	3,367
STATE HEALTH	6.00	0.005	30		30		30
INT SVS FISCAL	52.00	0.042	263		263	3	266
EMER MGMT OPS	215.60	0.174	1,090		1,090	13	1,103
EMER RESPONSE	215.60	0.174	1,090		1,090	13	1,103
EMER DISPATCH	215.60	0.174	1,090		1,090	13	1,103
PS LOGISTICS	215.60	0.174	1,090		1,090	13	1,103
PS INFO RESOUR	215.60	0.174	1,090		1,090	13	1,103
PKS/REC GEN'L	9,027.00	7.293	45,649		45,649	541	46,190
ECONOMIC DEVT	52.00	0.042	263		263	3	266
ANIMAL CONTROL	2,899.00	2.342	14,660		14,660	174	14,834
OFF OF SUSTAIN	28.00	0.023	142		142	2	144
NAT RES MGMT	820.00	0.663	4,147		4,147	49	4,196
CONST & DESIGN	127.00	0.103	642		642	8	650
FUND 102 MSTU	645.00	0.521	3,262		3,262	39	3,301
FUND 104 MSBU	474.00	0.383	2,397		2,397	28	2,425
ADM OFF OF CTS	187.00	0.151	946		946	11	957
FUND 138	414.00	0.334	2,094		2,094	25	2,119

CLERK FINANCE
Detail Allocation of
REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
CANAL MAINT	166.00	0.134	839		839	10	849
SUR WTR MGMT	74.00	0.060	374		374	4	378
LIBRARIES	8,369.00	6.762	42,322		42,322	501	42,823
E911 IMPLEMENT	95.00	0.077	480		480	6	486
HEARING EXAMIN	34.00	0.027	172		172	2	174
PKS & REC 155	5,480.00	4.427	27,712		27,712	328	28,040
COMM DEVT ADM	2,221.00	1.794	11,232		11,232	133	11,365
PLANNING 155	429.00	0.347	2,169		2,169	26	2,195
DEVT REVIEW	1,849.00	1.494	9,350		9,350	111	9,461
REZONE & DRI'S	513.00	0.414	2,594		2,594	31	2,625
ENV SCIENCES	1,016.00	0.821	5,138		5,138	61	5,199
PERMIT ISSUANC	2,116.00	1.710	10,701		10,701	127	10,828
BUILDING INSP	4,023.00	3.250	20,344		20,344	241	20,585
CODE ENFORCE	5,165.00	4.173	26,119		26,119	309	26,428
PLANS REVIEW	1,375.00	1.111	6,953		6,953	82	7,035
ADM FEE COLLEC	156.00	0.126	789		789	9	798
ZONING REVIEW	500.00	0.404	2,528		2,528	30	2,558
VCB	1,046.00	0.845	5,290		5,290	63	5,353
SPORTS AUTHOR	74.00	0.060	374		374	4	378
TRANS ADMIN	46.00	0.037	233		233	3	236
LANDSCAPE	141.00	0.114	713		713	8	721
ROADWAY/PIPE	816.00	0.659	4,127		4,127	49	4,176
BRIDGE OPS	141.00	0.114	713		713	8	721
TRAF OPS/SIGNA	174.00	0.141	880		880	10	890
TRAF SIGN/MARK	229.00	0.185	1,158		1,158	14	1,172
TRAFFIC ENGIN	63.00	0.051	319		319	4	323
ENGINEER/PLAN	44.00	0.036	223		223	3	226
ENG/CONSTR	107.00	0.086	541		541	6	547
ENG/DESIGN	44.00	0.036	223		223	3	226
GIS	23.00	0.019	116		116	1	117
HAZ MAT FD 182	40.00	0.032	202		202	2	204
FIRE IMPACT FE	228.00	0.184	1,153		1,153	14	1,167
SCHOOL IMP FEE	267.00	0.216	1,350		1,350	16	1,366
COM PRK IMP FE	246.00	0.199	1,244		1,244	15	1,259
REG PRK IMP FE	193.00	0.156	976		976	12	988
ROADS IMP FEE	108.00	0.087	546		546	6	552
EMS IMPACT FEE	259.00	0.209	1,310		1,310	16	1,326
FUNDS 201-299	632.00	0.511	3,196		3,196	38	3,234
FUNDS 301-399	670.00	0.541	3,388		3,388	40	3,428
SOLID WASTE	9,150.00	7.393	46,271		46,271	548	46,819
AIRPORT & PORT	7,767.00	6.275	39,278		39,278	465	39,743
TOLL FACILITY	5,713.00	4.616	28,891		28,891	342	29,233
TRANSIT	7,488.00	6.050	37,867		37,867	448	38,315
UTILITIES	12,344.00	9.973	62,423		62,423	739	63,162
ITG	120.00	0.097	607		607	7	614
GOVT COMMUNICA	277.00	0.224	1,401		1,401	17	1,418

CLERK FINANCE
 Detail Allocation of
 REVENUE

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
GROUP MEDICAL	2,126.00	1.718	10,751		10,751	127	10,878
GEN LIABILITY	230.00	0.186	1,163		1,163	14	1,177
FLEET MGMT	438.00	0.354	2,215		2,215	26	2,241
FLEET REPLACE	7.00	0.006	35		35		35
LAW ENF TRUST	38.00	0.031	192		192	2	194
FD 190 ANIM TR	1,361.00	1.100	6,883		6,883	82	6,965
FUND 661 BONDS	14.00	0.011	71		71	1	72
ALL OTHERS	10,215.00	8.253	51,660		51,660	612	52,272
Total:	123,774.00	100.000	625,924		625,924	7,338	633,262
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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	0.421	4,085		4,085		4,085
BUDGET SVCS	10.35	0.324	3,143		3,143		3,143
PUB WKS ADMIN	8.00	0.250	2,430		2,430		2,430
CLK INT AUDIT	10.00	0.313	3,037		3,037		3,037
CLERK TECH SVS	48.00	1.502	14,577		14,577		14,577
CLERK HUM RES	5.00	0.156	1,518		1,518		1,518
CLERK FINANCE	47.00	1.471	14,274		14,274		14,274
CTY ATTORNEY	31.00	0.970	9,415		9,415	116	9,531
PURCHASING	14.00	0.438	4,252		4,252	52	4,304
HUMAN RESOURCE	14.65	0.459	4,449		4,449	55	4,504
MAINT/REP SVCS	124.00	3.881	37,658		37,658	462	38,120
COUNTY MANAGER	8.18	0.256	2,484		2,484	30	2,514
COMMISSIONERS	10.00	0.313	3,037		3,037	37	3,074
COUNTY LANDS	11.00	0.344	3,341		3,341	41	3,382
CDBG	6.00	0.188	1,822		1,822	22	1,844
EQUAL EMP OPP	5.02	0.157	1,525		1,525	19	1,544
VETERAN'S SVCS	3.00	0.094	911		911	11	922
CLK CIVIL CRT	56.00	1.753	17,007		17,007	209	17,216
CLERK ADMIN	5.00	0.156	1,518		1,518	19	1,537
CLERK MINUTES	6.00	0.188	1,822		1,822	22	1,844
CLK PROBATE	7.00	0.219	2,126		2,126	26	2,152
CLK RECORDING	36.00	1.127	10,933		10,933	134	11,067
CLK DEL TAX	7.00	0.219	2,126		2,126	26	2,152
CLK CASE & QUE	26.00	0.814	7,896		7,896	97	7,993
CLK JURY	2.00	0.063	607		607	7	614
CLK CT SUPPORT	30.00	0.939	9,111		9,111	112	9,223
CLK REC & PROC	16.00	0.501	4,859		4,859	60	4,919
CLK SUP DEPOSI	5.00	0.156	1,518		1,518	19	1,537
CLK APPEALS	2.00	0.063	607		607	7	614
CLK COURT OPNS	12.00	0.376	3,644		3,644	45	3,689
CRIM ADM SVCS	8.00	0.250	2,430		2,430	30	2,460
CTS CUST SVC	22.00	0.689	6,681		6,681	82	6,763
HUMAN SERVICES	52.00	1.628	15,792		15,792	194	15,986
INT SVS FISCAL	12.00	0.376	3,644		3,644	45	3,689
EMER MGMT OPS	3.55	0.111	1,078		1,078	13	1,091
EMER RESPONSE	300.15	9.394	91,155		91,155	1,118	92,273
EMER DISPATCH	35.10	1.099	10,660		10,660	131	10,791
PS LOGISTICS	8.10	0.254	2,460		2,460	30	2,490
PS INFO RESOUR	4.10	0.128	1,245		1,245	15	1,260
PKS/REC GEN'L	100.70	3.152	30,582		30,582	375	30,957
ECONOMIC DEVT	15.00	0.469	4,555		4,555	56	4,611
ANIMAL CONTROL	45.00	1.408	13,666		13,666	168	13,834
OFF OF SUSTAIN	1.30	0.041	395		395	5	400
NAT RES MGMT	37.65	1.178	11,434		11,434	140	11,574
CONST & DESIGN	10.00	0.313	3,037		3,037	37	3,074
FUND 102 MSTU	2.55	0.080	774		774	10	784

CLERK FINANCE
Detail Allocation of
PAYROLL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
HICKEY CREEK	1.00	0.031	304		304	4	308
FUND 139 OTHER	1.00	0.031	304		304	4	308
CANAL MAINT	21.00	0.657	6,378		6,378	78	6,456
SUR WTR MGMT	12.35	0.387	3,751		3,751	46	3,797
LIBRARIES	249.00	7.793	75,621		75,621	928	76,549
E911 IMPLEMENT	6.20	0.194	1,883		1,883	23	1,906
HEARING EXAMIN	5.00	0.156	1,518		1,518	19	1,537
PKS & REC 155	138.30	4.329	42,001		42,001	515	42,516
COMM DEVT ADM	12.10	0.379	3,675		3,675	45	3,720
PLANNING 155	10.00	0.313	3,037		3,037	37	3,074
DEVT REVIEW	11.83	0.370	3,593		3,593	44	3,637
REZONE & DRI'S	12.23	0.383	3,714		3,714	46	3,760
ENV SCIENCES	12.00	0.376	3,644		3,644	45	3,689
PERMIT ISSUANC	13.54	0.424	4,112		4,112	50	4,162
BUILDING INSP	25.75	0.806	7,820		7,820	96	7,916
CODE ENFORCE	33.05	1.034	10,037		10,037	123	10,160
PLANS REVIEW	8.80	0.275	2,673		2,673	33	2,706
ADM FEE COLLEC	1.00	0.031	304		304	4	308
ZONING REVIEW	3.20	0.100	972		972	12	984
VCE	24.00	0.751	7,289		7,289	89	7,378
SPORTS AUTHOR	3.00	0.094	911		911	11	922
TRANS ADMIN	8.50	0.266	2,581		2,581	32	2,613
LANDSCAPE	18.00	0.563	5,467		5,467	67	5,534
ROADWAY/PIPE	104.00	3.255	31,584		31,584	388	31,972
BRIDGE OPS	18.00	0.563	5,467		5,467	67	5,534
TRAF OPS/SIGNA	22.00	0.689	6,681		6,681	82	6,763
TRAF SIGN/MARK	29.00	0.908	8,807		8,807	108	8,915
TRAFFIC ENGIN	8.00	0.250	2,430		2,430	30	2,460
ENGINEER/PLAN	5.00	0.156	1,518		1,518	19	1,537
ENG/CONSTR	12.00	0.376	3,644		3,644	45	3,689
ENG/DESIGN	5.00	0.156	1,518		1,518	19	1,537
GIS	5.00	0.156	1,518		1,518	19	1,537
HAZ MAT FD 182	6.40	0.200	1,944		1,944	24	1,968
CONSER PKS/REC	11.00	0.344	3,341		3,341	41	3,382
CONSER CTY LAN	1.00	0.031	304		304	4	308
SOLID WASTE	74.00	2.316	22,474		22,474	276	22,750
AIRPORT & PORT	354.00	11.080	107,509		107,509	1,319	108,828
TOLL FACILITY	95.00	2.973	28,851		28,851	354	29,205
TRANSIT	254.00	7.950	77,139		77,139	946	78,085
UTILITIES	279.00	8.732	84,731		84,731	1,040	85,771
ITG	1.00	0.031	304		304	4	308
GOVT COMMUNICA	3.40	0.106	1,033		1,033	13	1,046
DENTAL	0.50	0.016	152		152	2	154
GROUP MEDICAL	5.85	0.183	1,777		1,777	22	1,799
GEN LIABILITY	3.15	0.099	957		957	12	969
FLEET MGMT	32.00	1.002	9,720		9,720	115	9,835
Total:	3,195.00	100.000	970,312		970,312	11,377	981,689
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Allocation Basis: FULL TIME EMPLOYEES PER DEPARTMENT

Source: POSITION CONTROL MASTER LIST - BUDGET OFFICE

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
PUB RESOURCES	9,351	1,641	2,411	1,214	4,085
NON-DEPART'L	12,924	3,968	8,425	531	
BUDGET SVCS	3,143				3,143
PUB WKS ADMIN	4,234	860	681	263	2,430
CLK INT AUDIT	4,690	721	639	293	3,037
CLERK TECH SVS	27,199	3,593	5,165	3,864	14,577
CLERK HUM RES	2,981	755	693	15	1,518
CLERK FINANCE	17,942	2,342	1,296	30	14,274
CTY ATTORNEY	16,739	2,491	2,348	2,369	9,531
PURCHASING	7,136	1,257	1,324	251	4,304
HUMAN RESOURCE	9,599	2,938	1,640	517	4,504
MAINT/REP SVCS	133,550	24,235	61,417	9,778	38,120
COUNTY MANAGER	10,303	3,522	3,208	1,059	2,514
COMMISSIONERS	8,983	3,196	2,043	670	3,074
COUNTY LANDS	5,463	902	872	307	3,382
CDBG	10,385	2,542	4,940	1,059	1,844
EQUAL EMP OPP	1,544				1,544
VETERAN'S SVCS	922				922
TAX COLLECTOR	2,820	1,006	1,610	204	
CLK CIVIL CRT	17,216				17,216
CLERK ADMIN	4,607	1,582	1,463	25	1,537
CLERK MINUTES	2,848	519	403	82	1,844
CLK PROBATE	2,152				2,152
CLK RECORDING	11,067				11,067
CLK DEL TAX	2,152				2,152
CLK CASE & QUE	7,993				7,993
CLK JURY	614				614
CLK CT SUPPORT	9,223				9,223
CLK REC & PROC	4,919				4,919
CLK SUP DEPOSI	1,537				1,537
CLK APPEALS	614				614
CLK COURT OPNS	3,689				3,689
CRIM ADM SVCS	2,460				2,460
CTS CUST SVC	6,763				6,763
CLERK OTHER	1,006,983	928,169	66,114	12,700	
FUNDS 80 - 951	655,182	395,309	245,883	13,990	
PROP APPRAISER	934	479	286	169	
ELECTIONS	1,842	607	1,061	174	
SHERIFF	26,589	6,335	18,356	1,898	
CT SVCS-GEN FD	2,202	1,143	768	291	
GUAR AD LITEM	557	150	238	169	
PUB DEFENDER	1,660	775	726	159	
STATE ATTORNEY	3,723	1,119	2,323	281	
MED EXAMINER	10,029	2,469	4,495	3,065	
HUMAN SERVICES	135,432	33,219	82,860	3,367	15,986
STATE HEALTH	1,163	321	812	30	
INT SVS FISCAL	5,514	870	689	266	3,689
EMER MGMT OPS	14,695	4,238	8,263	1,103	1,091

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
EMER RESPONSE	105,877	4,238	8,263	1,103	92,273
EMER DISPATCH	24,395	4,238	8,263	1,103	10,791
PS LOGISTICS	16,094	4,238	8,263	1,103	2,490
PS INFO RESOUR	14,864	4,238	8,263	1,103	1,260
PKS/REC GEN'L	133,783	26,613	30,023	46,190	30,957
ECONOMIC DEVT	9,263	1,539	2,847	266	4,611
ANIMAL CONTROL	45,469	9,117	7,684	14,834	13,834
OFF OF SUSTAIN	1,983	707	732	144	400
NAT RES MGMT	29,737	6,069	7,898	4,196	11,574
CONST & DESIGN	6,742	1,396	1,622	650	3,074
FUND 102 MSTU	53,172	41,501	7,586	3,301	784
FUND 104 MSBU	20,519	16,557	1,537	2,425	
ADM OFF OF CTS	43,695	27,998	14,740	957	
HICKEY CREEK	2,605	2,230	67		308
FUND 138	21,622	15,411	4,092	2,119	
FUND 139 OTHER	6,718	6,410			308
CANAL MAINT	13,180	1,771	4,104	849	6,456
SUR WTR MGMT	8,053	2,780	1,098	378	3,797
LIBRARIES	254,313	55,399	79,542	42,823	76,549
E911 IMPLEMENT	11,305	6,016	2,897	486	1,906
HEARING EXAMIN	3,431	860	860	174	1,537
PKS & REC 155	132,268	22,146	39,566	28,040	42,516
COMM DEVT ADM	24,789	7,369	2,335	11,365	3,720
PLANNING 155	8,498	2,107	1,122	2,195	3,074
DEVT REVIEW	19,769	4,829	1,842	9,461	3,637
REZONE & DRI'S	9,417	2,264	768	2,625	3,760
ENV SCIENCES	12,599	3,156	555	5,199	3,689
PERMIT ISSUANC	22,627	5,527	2,110	10,828	4,162
BUILDING INSP	43,026	10,512	4,013	20,585	7,916
CODE ENFORCE	55,229	13,493	5,148	26,428	10,160
PLANS REVIEW	14,706	3,593	1,372	7,035	2,706
ADM FEE COLLEC	1,668	409	153	798	308
ZONING REVIEW	5,347	1,305	500	2,558	984
VCB	51,582	14,159	24,692	5,353	7,378
SPORTS AUTHOR	6,472	1,635	3,537	378	922
TRANS ADMIN	10,535	4,857	2,829	236	2,613
LANDSCAPE	11,284	1,517	3,512	721	5,534
ROADWAY/PIPE	65,213	8,763	20,302	4,176	31,972
BRIDGE OPS	11,284	1,517	3,512	721	5,534
TRAF OPS/SIGNA	20,770	3,786	9,331	890	6,763
TRAF SIGN/MARK	27,371	4,989	12,295	1,172	8,915
TRAFFIC ENGIN	7,551	1,377	3,391	323	2,460
ENGINEER/PLAN	2,996	733	500	226	1,537
ENG/CONSTR	7,193	1,762	1,195	547	3,689
ENG/DESIGN	2,996	733	500	226	1,537
GIS	2,599	604	341	117	1,537
HAZ MAT FD 182	7,291	3,795	1,324	204	1,968
FIRE IMPACT FE	8,437	6,929	341	1,167	

CLERK FINANCE

Departmental Cost Allocation Summary

Departments	Total	GENERAL ACCOUNTING	ACCOUNTS PAYABLE	REVENUE	PAYROLL
SCHOOL IMP FEE	6,161	4,539	256	1,366	
COM PRK IMP FE	11,476	10,217		1,259	
REG PRK IMP FE	2,418	1,430		988	
ROADS IMP FEE	6,199	5,586	61	552	
EMS IMPACT FEE	4,006	2,613	67	1,326	
FUNDS 201-299	22,930	18,110	1,586	3,234	
CONSER PKS/REC	3,382				3,382
CONSER CTY LAN	308				308
FUNDS 301-399	76,584	48,214	24,942	3,428	
SOLID WASTE	157,449	49,686	38,194	46,819	22,750
AIRPORT & PORT	338,993	85,669	104,753	39,743	108,828
TOLL FACILITY	112,974	40,150	14,386	29,233	29,205
TRANSIT	174,558	30,593	27,565	38,315	78,085
UTILITIES	423,826	119,859	155,034	63,162	85,771
ITG	11,828	5,339	5,567	614	308
GOVT COMMUNICA	10,601	5,783	2,354	1,418	1,046
DENTAL	5,819	5,598	67		154
GROUP MEDICAL	20,568	7,385	506	10,878	1,799
GEN LIABILITY	9,499	5,151	2,202	1,177	969
FLEET MGMT	82,422	19,735	50,611	2,241	9,835
FLEET REPLACE	4,548	3,482	1,031	35	
BONITA IMP FEE	65	47	18		
LAW ENF TRUST	2,958	2,740	24	194	
FD 190 ANIM TR	11,504	3,844	695	6,965	
FD 632 MOSQ CO	2,041	2,041			
FUND 661 BONDS	267	66	129	72	
FD 951 LT DEBT	183	183			
FIXED ASSETS	9,185	9,185			
ALL OTHERS	85,506	29,132	4,102	52,272	
Reimbursement:					
Total:	5,252,862	2,322,842	1,315,069	633,262	981,689
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**FISCAL 2011
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 \$199,231 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:	2,907,352			2,907,352
Deductions:				
PROPERTY APP LEGAL	-57,410			
PROPERTY APP REVENUE	52,144			
Total Deductions:	-5,266			-5,266
Allocated Additions:				
BLDG USE ALLO	18,483		18,483	
EQUIP USE ALLO	3,276		3,276	
PUB RESOURCES	8,762	717	9,479	
NON-DEPART'L	373	1	374	
BUDGET SVCS	11,185	1,947	13,132	
CLK INT AUDIT	1,120	124	1,244	
CLERK FINANCE	16,538	201	16,739	
PURCHASING		7,626	7,626	
HUMAN RESOURCE		13,807	13,807	
MAINT/REP SVCS		63,930	63,930	
Total Allocated Additions:	59,737	88,353	148,090	148,090
Total to be Allocated:	2,961,823	88,353		3,050,176
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CTY ATTORNEY
Schedule of Costs to be
Allocated by Function

	Total	G & A	LEGAL COUNSEL
Expenses:			
SALARIES & WAGES	2,106,410		2,106,410
FRINGE BENEFITS	688,124		688,124
DATA PROCESS/NETWORK	94,166		94,166
LEGAL SERVICES	79,252		79,252
TRAVEL	2,407		2,407
TELEPHONE	30,697		30,697
FREIGHT & POSTAGE	2,470		2,470
EQUIPMENT RENTAL	9,437		9,437
SELF INSURANCE	12,711		12,711
BUILDING MAINT	0		
EQUIPMENT MAINT	3,037		3,037
REFERENCE MATERIALS	27,147		27,147
MEMBERSHIPS	4,315		4,315
REVENUES	-10,169		-10,169
SALARY & BENEFITS	-199,231		-199,231
MINOR EQUIPMENT/FURN	2,844		2,844
INTERNAL REPAIRS	1,487		1,487
SERVICE PROCESS FEES	1,431		1,431
OTHER CHARGES	4,075		4,075
TRAINING & SEMINARS	2,875		2,875
PROFESSIONAL SVCS	29,957		29,957
PROPERTY APP LEGAL	57,410	57,410	
PROPERTY APP REVENUE	-52,144	-52,144	
OFFICE SUPPLIES	8,644		8,644
Departmental Expenditures:	2,907,352	5,266	2,902,086
Deductions:	-5,266	-5,266	
Functional Cost:	2,902,086		2,902,086
Additions 1st			
Others:	59,737	59,737	59,737
Reallocate Admin:		-59,737	
1st Allocation:	2,961,823		2,961,823
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Additions 2nd			
Others:	88,353	88,353	88,353
Reallocate Admin:		-88,353	
2nd Allocation:	88,353		88,353
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Total Allocated:	3,050,176		3,050,176
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CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	184.50	0.929	27,508		27,508		27,508
BUDGET SVCS	132.25	0.666	19,718		19,718		19,718
PURCHASING	366.00	1.842	54,568		54,568	1,654	56,222
HUMAN RESOURCE	514.25	2.589	76,671		76,671	2,324	78,995
MAINT/REP SVCS	260.50	1.311	38,839		38,839	1,177	40,016
COUNTY MANAGER	265.75	1.338	39,622		39,622	1,201	40,823
COMMISSIONERS	2,654.75	13.364	395,807		395,807	11,998	407,805
COUNTY LANDS	845.75	4.257	126,096		126,096	3,822	129,918
EQUAL EMP OPP	32.00	0.161	4,771		4,771	145	4,916
VETERAN'S SVCS	3.25	0.016	485		485	15	500
TAX COLLECTOR	20.25	0.102	3,019		3,019	92	3,111
CLERK ADMIN	214.50	1.080	31,981		31,981	969	32,950
ELECTIONS	6.75	0.034	1,006		1,006	31	1,037
SHERIFF	183.50	0.924	27,359		27,359	829	28,188
CT SVCS-GEN FD	12.00	0.060	1,789		1,789	54	1,843
STATE ATTORNEY	8.25	0.042	1,230		1,230	37	1,267
MED EXAMINER	21.75	0.109	3,243		3,243	98	3,341
HUMAN SERVICES	107.00	0.539	15,953		15,953	484	16,437
STATE HEALTH	2.00	0.010	298		298	9	307
EMER MGMT OPS	44.50	0.224	6,635		6,635	201	6,836
EMER RESPONSE	171.75	0.865	25,607		25,607	776	26,383
EMER DISPATCH	55.50	0.279	8,275		8,275	251	8,526
PS LOGISTICS	101.25	0.510	15,096		15,096	458	15,554
PKS/REC GEN'L	361.13	1.818	53,842		53,842	1,632	55,474
ECONOMIC DEVT	253.75	1.277	37,833		37,833	1,147	38,980
ANIMAL CONTROL	276.75	1.393	41,262		41,262	1,251	42,513
OFF OF SUSTAIN	28.25	0.142	4,212		4,212	128	4,340
NAT RES MGMT	544.75	2.742	81,219		81,219	2,462	83,681
CONST & DESIGN	174.25	0.877	25,980		25,980	788	26,768
FUND 138	29.75	0.150	4,436		4,436	134	4,570
SUR WTR MGMT	47.25	0.238	7,045		7,045	214	7,259
LIBRARIES	331.25	1.667	49,387		49,387	1,497	50,884
E911 IMPLEMENT	25.50	0.128	3,802		3,802	115	3,917
HEARING EXAMIN	416.25	2.095	62,060		62,060	1,881	63,941
PKS & REC 155	361.12	1.818	53,841		53,841	1,632	55,473
COMM DEVT ADM	268.05	1.349	39,965		39,965	1,211	41,176
PLANNING 155	997.70	5.022	148,751		148,751	4,509	153,260
DEVT REVIEW	474.75	2.390	70,782		70,782	2,146	72,928
REZONE & DRI'S	1,299.50	6.541	193,747		193,747	5,873	199,620
ENV SCIENCES	96.75	0.487	14,425		14,425	437	14,862
BUILDING INSP	6.00	0.030	895		895	27	922
CODE ENFORCE	1,257.50	6.330	187,485		187,485	5,683	193,168
PLANS REVIEW	16.25	0.082	2,423		2,423	73	2,496
ADM FEE COLLEC	5.50	0.028	820		820	25	845
VCB	162.25	0.817	24,190		24,190	733	24,923
SPORTS AUTHOR	6.75	0.034	1,006		1,006	31	1,037

CTY ATTORNEY
Detail Allocation of
LEGAL COUNSEL

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANS ADMIN	406.50	2.046	60,607		60,607	1,837	62,444
LANDSCAPE	17.25	0.087	2,572		2,572	78	2,650
ROADWAY/PIPE	133.50	0.672	19,904		19,904	603	20,507
BRIDGE OPS	1.00	0.005	149		149	5	154
TRAF OPS/SIGNA	20.50	0.103	3,056		3,056	93	3,149
TRAFFIC ENGIN	24.00	0.121	3,578		3,578	108	3,686
ENGINEER/PLAN	266.50	1.342	39,733		39,733	1,204	40,937
ENG/CONSTR	218.00	1.097	32,502		32,502	985	33,487
ENG/DESIGN	10.25	0.052	1,528		1,528	46	1,574
FIRE IMPACT FE	23.50	0.118	3,504		3,504	106	3,610
SCHOOL IMP FEE	12.00	0.060	1,789		1,789	54	1,843
COM PRK IMP FE	12.00	0.060	1,789		1,789	54	1,843
REG PRK IMP FE	10.25	0.052	1,528		1,528	46	1,574
ROADS IMP FEE	106.25	0.535	15,841		15,841	480	16,321
EMS IMPACT FEE	8.25	0.042	1,230		1,230	37	1,267
SOLID WASTE	226.75	1.141	33,807		33,807	1,025	34,832
TOLL FACILITY	15.00	0.076	2,236		2,236	68	2,304
TRANSIT	118.00	0.594	17,593		17,593	533	18,126
UTILITIES	667.00	3.358	99,446		99,446	3,015	102,461
ITG	65.00	0.327	9,691		9,691	294	9,985
GEN LIABILITY	2,413.00	12.147	359,763	-108,537	251,226	10,906	262,132
FLEET MGMT	15.00	0.076	2,236		2,236	68	2,304
CONTRACTS CHG	1,411.00	7.103	210,371		210,371	6,377	216,748
ALL OTHERS	16.00	0.081	2,386		2,386	77	2,463
Sub-total:	19,865.50	100.000	2,961,823	-108,537	2,853,286	88,353	2,941,639
Reimbursement:				108,537	108,537		108,537
Total:	19,865.50	100.000	2,961,823		2,961,823	88,353	3,050,176

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	27,508	27,508
BUDGET SVCS	19,718	19,718
PURCHASING	56,222	56,222
HUMAN RESOURCE	78,995	78,995
MAINT/REP SVCS	40,016	40,016
COUNTY MANAGER	40,823	40,823
COMMISSIONERS	407,805	407,805
COUNTY LANDS	129,918	129,918
EQUAL EMP OPP	4,916	4,916
VETERAN'S SVCS	500	500
TAX COLLECTOR	3,111	3,111
CLERK ADMIN	32,950	32,950
ELECTIONS	1,037	1,037
SHERIFF	28,188	28,188
CT SVCS-GEN FD	1,843	1,843
STATE ATTORNEY	1,267	1,267
MED EXAMINER	3,341	3,341
HUMAN SERVICES	16,437	16,437
STATE HEALTH	307	307
EMER MGMT OPS	6,836	6,836
EMER RESPONSE	26,383	26,383
EMER DISPATCH	8,526	8,526
PS LOGISTICS	15,554	15,554
PKS/REC GEN'L	55,474	55,474
ECONOMIC DEVT	38,980	38,980
ANIMAL CONTROL	42,513	42,513
OFF OF SUSTAIN	4,340	4,340
NAT RES MGMT	83,681	83,681
CONST & DESIGN	26,768	26,768
FUND 138	4,570	4,570
SUR WTR MGMT	7,259	7,259
LIBRARIES	50,884	50,884
E911 IMPLEMENT	3,917	3,917
HEARING EXAMIN	63,941	63,941
PKS & REC 155	55,473	55,473
COMM DEVT ADM	41,176	41,176
PLANNING 155	153,260	153,260
DEVT REVIEW	72,928	72,928
REZONE & DRI'S	199,620	199,620
ENV SCIENCES	14,862	14,862
BUILDING INSP	922	922
CODE ENFORCE	193,168	193,168
PLANS REVIEW	2,496	2,496
ADM FEE COLLEC	845	845
VCB	24,923	24,923
SPORTS AUTHOR	1,037	1,037
TRANS ADMIN	62,444	62,444
LANDSCAPE	2,650	2,650

CTY ATTORNEY

Departmental Cost Allocation Summary

Departments	Total	LEGAL COUNSEL
ROADWAY/PIPE	20,507	20,507
BRIDGE OPS	154	154
TRAF OPS/SIGNA	3,149	3,149
TRAFFIC ENGIN	3,686	3,686
ENGINEER/PLAN	40,937	40,937
ENG/CONSTR	33,487	33,487
ENG/DESIGN	1,574	1,574
FIRE IMPACT FE	3,610	3,610
SCHOOL IMP FEE	1,843	1,843
COM PRK IMP FE	1,843	1,843
REG PRK IMP FE	1,574	1,574
ROADS IMP FEE	16,321	16,321
EMS IMPACT FEE	1,267	1,267
SOLID WASTE	34,832	34,832
TOLL FACILITY	2,304	2,304
TRANSIT	18,126	18,126
UTILITIES	102,461	102,461
ITG	9,985	9,985
GEN LIABILITY	262,132	262,132
FLEET MGMT	2,304	2,304
CONTRACTS CHG	216,748	216,748
ALL OTHERS	2,463	2,463
Reimbursement:	108,537	108,537
Total:	3,050,176	3,050,176
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FISCAL 2011
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, contract services, 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.

Costs associated with non CIP projects have been allocated based on the percentage of support per department. CIP project costs have been directly assigned.

PURCHASING

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	960,135			960,135
Deductions:				
ADVERTISING	-5,599			
Total Deductions:	-5,599			-5,599
Allocated Additions:				
EQUIP USE ALLO	1,703		1,703	
PUB RESOURCES	328	27	355	
NON-DEPART'L	188		188	
BUDGET SVCS	18,175	3,163	21,338	
CLK INT AUDIT	3,766	418	4,184	
CLERK FINANCE	7,050	86	7,136	
CTY ATTORNEY	54,568	1,654	56,222	
PURCHASING		3,059	3,059	
HUMAN RESOURCE		7,912	7,912	
MAINT/REP SVCS		516	516	
Total Allocated Additions:	85,778	16,835	102,613	102,613
Total to be Allocated:	1,040,314	16,835		1,057,149
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PURCHASING
Schedule of Costs to be
Allocated by Function

	Total	G & A	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S
Expenses:					
SALARIES & WAGES	606,794		48,544	133,495	163,834
FRINGE BENEFITS	253,305		20,264	55,727	68,392
DATA PROCESS/NETWORK	67,074		5,366	14,756	18,110
CONTRACTED SERVICES	3,960		317	871	1,069
TRAVEL	128		10	28	35
TELEPHONE	14,881		1,190	3,274	4,018
POSTAGE AND FREIGHT	7,032		562	1,547	1,899
RENTALS	9,299		743	2,046	2,511
SELF INSURANCE	7,523		602	1,655	2,031
PRINTING	95		8	21	26
SUPPLIES	7,027		562	1,546	1,897
MINOR EQUIPMENT	4,817		385	1,060	1,301
REFERENCE MATERIALS	123		10	27	33
MEMBERSHIPS	921		73	203	249
OTHER CHARGES	1,616		129	356	436
EQUIPMENT MAINT	1,482		119	326	400
ADVERTISING	5,599	5,599			
MINOR EQUIPMENT	4,817		385	1,060	1,301
PO CREDIT ADJUSTMENT	-55,555			-55,555	
BUILDING CHARGE	19,197		1,536	4,223	5,183
Departmental Expenditures:	960,135	5,599	80,805	166,666	272,725
Deductions:	-5,599	-5,599			
Functional Cost:	954,536		80,805	166,666	272,725
Additions 1st					
Others:	85,778	85,778	7,261	14,977	24,508
Reallocate Admin:		-85,778			
1st Allocation:	1,040,314		88,066	181,643	297,233
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Additions 2nd					
Others:	16,835	16,835	1,417	2,935	4,811
Reallocate Admin:		-16,835			
2nd Allocation:	16,835		1,417	2,935	4,811
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Total Allocated:	1,057,149		89,483	184,578	302,044
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PURCHASING

Schedule of Costs to be
Allocated by Function

	CONTRACT ADMIN	CIP PROJECTS
Expenses:		
SALARIES & WAGES	66,747	194,174
FRINGE BENEFITS	27,864	81,058
DATA PROCESS/NETWORK	7,378	21,464
CONTRACTED SERVICES	436	1,267
TRAVEL	14	41
TELEPHONE	1,637	4,762
POSTAGE AND FREIGHT	774	2,250
RENTALS	1,023	2,976
SELF INSURANCE	828	2,407
PRINTING	10	30
SUPPLIES	773	2,249
MINOR EQUIPMENT	530	1,541
REFERENCE MATERIALS	14	39
MEMBERSHIPS	101	295
OTHER CHARGES	178	517
EQUIPMENT MAINT	163	474
ADVERTISING		
MINOR EQUIPMENT	530	1,541
PO CREDIT ADJUSTMENT		
BUILDING CHARGE	2,112	6,143
Departmental		
Expenditures:	111,112	323,228
Functional Cost:	111,112	323,228
Additions 1st		
Others:	9,985	29,047
1st Allocation:	121,097	352,275
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Additions 2nd		
Others:	1,955	5,717
2nd Allocation:	1,955	5,717
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Total Allocated:	123,052	357,992
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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	0.229	202		202		202
BUDGET SVCS	5.00	1.144	1,008		1,008		1,008
PUB WKS ADMIN	3.00	0.687	605		605		605
CTY ATTORNEY	14.00	3.204	2,821		2,821		2,821
PURCHASING	5.00	1.144	1,008		1,008		1,008
HUMAN RESOURCE	6.00	1.373	1,209		1,209	21	1,230
MAINT/REP SVCS	23.00	5.263	4,635		4,635	80	4,715
COUNTY MANAGER	10.00	2.288	2,015		2,015	35	2,050
COMMISSIONERS	5.00	1.144	1,008		1,008	17	1,025
COUNTY LANDS	7.00	1.602	1,411		1,411	24	1,435
VETERAN'S SVCS	2.00	0.458	403		403	7	410
CT SVCS-GEN FD	2.00	0.458	403		403	7	410
HUMAN SERVICES	4.00	0.915	806		806	14	820
INT SVS FISCAL	11.00	2.517	2,217		2,217	38	2,255
EMER MGMT OPS	1.00	0.229	202		202	3	205
EMER RESPONSE	25.00	5.721	5,038		5,038	87	5,125
EMER DISPATCH	1.00	0.229	202		202	3	205
PS LOGISTICS	1.00	0.229	202		202	3	205
PS INFO RESOUR	1.00	0.229	202		202	3	205
PKS/REC GEN'L	54.50	12.471	10,983		10,983	190	11,173
ECONOMIC DEVT	6.00	1.373	1,209		1,209	21	1,230
ANIMAL CONTROL	5.00	1.144	1,008		1,008	17	1,025
NAT RES MGMT	8.00	1.831	1,612		1,612	28	1,640
CONST & DESIGN	14.00	3.204	2,821		2,821	49	2,870
CANAL MAINT	1.00	0.229	202		202	3	205
SUR WTR MGMT	1.00	0.229	202		202	3	205
LIBRARIES	28.00	6.407	5,643		5,643	98	5,741
E911 IMPLEMENT	1.00	0.229	202		202	3	205
HEARING EXAMIN	2.00	0.458	403		403	7	410
PKS & REC 155	54.50	12.471	10,983		10,983	190	11,173
COMM DEVT ADM	4.00	0.915	806		806	14	820
VCB	22.00	5.034	4,434		4,434	77	4,511
SPORTS AUTHOR	3.00	0.687	605		605	10	615
TRANS ADMIN	3.00	0.687	605		605	10	615
LANDSCAPE	2.00	0.458	403		403	7	410
ROADWAY/PIPE	6.00	1.373	1,209		1,209	21	1,230
BRIDGE OPS	2.00	0.458	403		403	7	410
TRAF OPS/SIGNA	3.00	0.687	605		605	10	615
TRAF SIGN/MARK	3.00	0.687	605		605	10	615
TRAFFIC ENGIN	3.00	0.687	605		605	10	615
ENGINEER/PLAN	1.00	0.229	202		202	3	205
ENG/CONSTR	1.00	0.229	202		202	3	205
ENG/DESIGN	1.00	0.229	202		202	3	205
HAZ MAT FD 182	1.00	0.229	202		202	3	205
SOLID WASTE	8.00	1.831	1,612		1,612	28	1,640
TOLL FACILITY	11.00	2.517	2,217		2,217	38	2,255

PURCHASING
 Detail Allocation of
 CREDIT CARD PROGRAM

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
TRANSIT	24.00	5.492	4,837		4,837	84	4,921
UTILITIES	33.00	7.551	6,650		6,650	115	6,765
GROUP MEDICAL	1.00	0.229	202		202	3	205
GEN LIABILITY	1.00	0.229	202		202	3	205
FLEET MGMT	2.00	0.458	393		393	7	400
Total:	437.00	100.000	88,066		88,066	1,417	89,483
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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	29.00	0.382	694		694		694
NON-DEPART'L	13.00	0.171	311		311		311
BUDGET SVCS	5.00	0.066	120		120		120
PUB WKS ADMIN	13.00	0.171	311		311		311
CTY ATTORNEY	14.00	0.185	335		335		335
PURCHASING	4.00	0.053	96		96		96
HUMAN RESOURCE	13.00	0.171	311		311	5	316
MAINT/REP SVCS	712.00	9.387	17,051		17,051	279	17,330
COUNTY MANAGER	10.00	0.132	239		239	4	243
COMMISSIONERS	23.00	0.303	551		551	9	560
COUNTY LANDS	5.00	0.066	120		120	2	122
CDBG	50.00	0.659	1,197		1,197	20	1,217
EQUAL EMP OPP	9.00	0.119	216		216	4	220
VETERAN'S SVCS	5.00	0.066	120		120	2	122
TAX COLLECTOR	6.00	0.079	144		144	2	146
CLERK ADMIN	2.00	0.026	48		48	1	49
ELECTIONS	5.00	0.066	120		120	2	122
SHERIFF	175.00	2.307	4,191		4,191	69	4,260
CT SVCS-GEN FD	250.00	3.296	5,987		5,987	98	6,085
PUB DEFENDER	23.00	0.303	551		551	9	560
STATE ATTORNEY	54.00	0.712	1,293		1,293	21	1,314
MED EXAMINER	26.00	0.343	623		623	10	633
HUMAN SERVICES	131.00	1.727	3,137		3,137	51	3,188
STATE HEALTH	3.00	0.040	72		72	1	73
INT SVS FISCAL	5.00	0.066	120		120	2	122
EMER MGMT OPS	15.00	0.198	359		359	6	365
EMER RESPONSE	111.00	1.463	2,658		2,658	43	2,701
EMER DISPATCH	3.00	0.040	72		72	1	73
PS LOGISTICS	69.00	0.910	1,652		1,652	27	1,679
PS INFO RESOUR	11.00	0.145	263		263	4	267
PKS/REC GEN'L	482.00	6.355	11,543		11,543	189	11,732
ECONOMIC DEVT	13.00	0.171	311		311	5	316
ANIMAL CONTROL	91.00	1.200	2,179		2,179	36	2,215
OFF OF SUSTAIN	7.00	0.092	168		168	3	171
NAT RES MGMT	93.00	1.226	2,227		2,227	36	2,263
CONST & DESIGN	29.00	0.382	694		694	11	705
FUND 102 MSTU	16.00	0.211	383		383	6	389
FD 104 MSBU OP	16.00	0.211	383		383	6	389
CANAL MAINT	112.00	1.477	2,682		2,682	44	2,726
SUR WTR MGMT	61.00	0.804	1,461		1,461	24	1,485
LIBRARIES	276.00	3.639	6,610		6,610	108	6,718
E911 IMPLEMENT	23.00	0.303	551		551	9	560
HEARING EXAMIN	1.00	0.013	24		24		24
PKS & REC 155	482.00	6.355	11,543		11,543	189	11,732
COMM DEVT ADM	3.00	0.040	72		72	1	73
PLANNING 155	19.00	0.250	455		455	7	462

PURCHASING
 Detail Allocation of
 CENTRAL PROCUREMENT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
DEVT REVIEW	10.00	0.132	239		239	4	243
REZONE & DRI'S	24.00	0.316	575		575	9	584
ENV SCIENCES	5.00	0.066	120		120	2	122
PERMIT ISSUANC	19.00	0.250	455		455	7	462
BUILDING INSP	42.00	0.554	1,006		1,006	16	1,022
CODE ENFORCE	22.00	0.290	527		527	9	536
PLANS REVIEW	4.00	0.053	96		96	2	98
ZONING REVIEW	1.00	0.013	24		24		24
VCB	83.00	1.094	1,988		1,988	32	2,020
SPORTS AUTHOR	19.00	0.250	455		455	7	462
LANDSCAPE	103.00	1.358	2,467		2,467	40	2,507
ROADWAY/PIPE	139.00	1.833	3,329		3,329	54	3,383
BRIDGE OPS	82.00	1.081	1,964		1,964	32	1,996
TRAF OPS/SIGNA	80.00	1.055	1,916		1,916	31	1,947
TRAF SIGN/MARK	91.00	1.200	2,179		2,179	36	2,215
TRAFFIC ENGIN	27.00	0.356	647		647	11	658
ENGINEER/PLAN	11.00	0.145	263		263	4	267
ENG/CONSTR	13.00	0.171	311		311	5	316
ENG/DESIGN	3.00	0.040	72		72	1	73
GIS	8.00	0.105	192		192	3	195
HAZ MAT FD 182	20.00	0.264	479		479	8	487
FUNDS 301-399	300.00	3.955	7,184		7,184	117	7,301
SOLID WASTE	431.00	5.682	10,321		10,321	169	10,490
TOLL FACILITY	216.00	2.848	5,173		5,173	85	5,258
TRANSIT	164.00	2.162	3,927		3,927	64	3,991
UTILITIES	1,926.00	25.392	46,123		46,123	754	46,877
ITG	27.00	0.356	647		647	11	658
GOVT COMMUNICA	19.00	0.250	455		455	7	462
GROUP MEDICAL	5.00	0.066	120		120	2	122
GEN LIABILITY	6.00	0.079	144		144	2	146
FLEET REPLACE	167.00	2.202	3,997		3,997	65	4,062
Total:	7,585.00	100.000	181,643		181,643	2,935	184,578
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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	0.219	652		652		652
PUB WKS ADMIN	1.00	0.219	652		652		652
CTY ATTORNEY	5.00	1.096	3,259		3,259		3,259
PURCHASING	3.00	0.658	1,955		1,955		1,955
HUMAN RESOURCE	1.00	0.219	652		652	11	663
MAINT/REP SVCS	11.50	2.522	7,496		7,496	124	7,620
COUNTY MANAGER	5.00	1.096	3,259		3,259	54	3,313
COMMISSIONERS	5.00	1.096	3,259		3,259	54	3,313
HUMAN SERVICES	9.00	1.974	5,866		5,866	97	5,963
EMER MGMT OPS	20.00	4.386	13,037		13,037	216	13,253
EMER RESPONSE	20.00	4.386	13,037		13,037	216	13,253
PKS/REC GEN'L	11.75	2.577	7,659		7,659	127	7,786
ECONOMIC DEVT	1.00	0.219	652		652	11	663
ANIMAL CONTROL	40.50	8.882	26,399		26,399	437	26,836
NAT RES MGMT	6.50	1.425	4,237		4,237	70	4,307
CONST & DESIGN	6.00	1.316	3,911		3,911	65	3,976
LIBRARIES	28.00	6.140	18,251		18,251	302	18,553
HEARING EXAMIN	1.00	0.219	652		652	11	663
PKS & REC 155	11.75	2.577	7,659		7,659	127	7,786
COMM DEVT ADM	14.00	3.070	9,126		9,126	151	9,277
ENV SCIENCES	2.00	0.439	1,304		1,304	22	1,326
BUILDING INSP	33.00	7.237	21,510		21,510	356	21,866
VCB	19.00	4.167	12,385		12,385	205	12,590
SPORTS AUTHOR	3.00	0.658	1,955		1,955	32	1,987
TRANS ADMIN	21.50	4.715	14,014		14,014	232	14,246
TRAF OPS/SIGNA	8.75	1.919	5,703		5,703	94	5,797
TRAF SIGN/MARK	8.75	1.919	5,703		5,703	94	5,797
TRAFFIC ENGIN	3.00	0.658	1,955		1,955	32	1,987
GIS	1.00	0.219	652		652	11	663
SOLID WASTE	10.50	2.303	6,844		6,844	113	6,957
TOLL FACILITY	5.00	1.096	3,259		3,259	54	3,313
TRANSIT	18.00	3.947	11,733		11,733	194	11,927
UTILITIES	70.00	15.351	45,628		45,628	755	46,383
ITG	22.00	4.825	14,340		14,340	237	14,577
FLEET MGMT	28.50	6.250	18,578		18,578	307	18,885
Total:	456.00	100.000	297,233		297,233	4,811	302,044
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Allocation Basis: NUMBER OF PROJECTS PROCESSED

Source: PROJECT TRACKING DATABASE REPORT

PURCHASING
 Detail Allocation of
 CONTRACT ADMIN

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PUB RESOURCES	1.00	1.000	1,211		1,211		1,211
BUDGET SVCS	2.00	2.000	2,422		2,422		2,422
CTY ATTORNEY	1.00	1.000	1,211		1,211		1,211
HUMAN RESOURCE	7.00	7.000	8,477		8,477	143	8,620
MAINT/REP SVCS	5.00	5.000	6,055		6,055	102	6,157
COUNTY MANAGER	5.00	5.000	6,055		6,055	102	6,157
COUNTY LANDS	2.00	2.000	2,422		2,422	41	2,463
MED EXAMINER	1.00	1.000	1,211		1,211	20	1,231
HUMAN SERVICES	8.00	8.000	9,688		9,688	163	9,851
EMER MGMT OPS	2.00	2.000	2,422		2,422	41	2,463
EMER RESPONSE	2.00	2.000	2,422		2,422	41	2,463
EMER DISPATCH	2.00	2.000	2,422		2,422	41	2,463
PS LOGISTICS	1.00	1.000	1,211		1,211	20	1,231
PS INFO RESOUR	1.00	1.000	1,211		1,211	20	1,231
PKS/REC GEN'L	5.00	5.000	6,055		6,055	102	6,157
ANIMAL CONTROL	2.00	2.000	2,422		2,422	41	2,463
OFF OF SUSTAIN	1.00	1.000	1,211		1,211	20	1,231
NAT RES MGMT	2.00	2.000	2,422		2,422	41	2,463
LIBRARIES	1.00	1.000	1,211		1,211	20	1,231
HEARING EXAMIN	1.00	1.000	1,211		1,211	20	1,231
PKS & REC 155	5.00	5.000	6,055		6,055	102	6,157
VCB	8.00	8.000	9,688		9,688	163	9,851
SPORTS AUTHOR	1.00	1.000	1,211		1,211	20	1,231
TRANS ADMIN	2.00	2.000	2,422		2,422	41	2,463
TRAF OPS/SIGNA	1.00	1.000	1,211		1,211	20	1,231
TRAF SIGN/MARK	1.00	1.000	1,211		1,211	20	1,231
SOLID WASTE	8.00	8.000	9,688		9,688	163	9,851
TOLL FACILITY	2.00	2.000	2,422		2,422	41	2,463
TRANSIT	8.00	8.000	9,688		9,688	163	9,851
UTILITIES	6.00	6.000	7,266		7,266	122	7,388
ITG	1.00	1.000	1,211		1,211	20	1,231
GEN LIABILITY	5.00	5.000	6,052		6,052	102	6,154
Total:	100.00	100.000	121,097		121,097	1,955	123,052
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Allocation Basis: PERCENTAGE OF SUPPORT BY DEPARTMENT

Source: CONTRACTS MANAGER

PURCHASING
 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	352,275		352,275	5,717	357,992
Total:	100.00	100.000	352,275		352,275	5,717	357,992
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Allocation Basis: DIRECT ASSIGNMENT

Source: SALARY AND WAGE REPORT

PURCHASING

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S	CONTRACT ADMIN
PUB RESOURCES	2,759	202	694	652	1,211
NON-DEPART'L	311		311		
BUDGET SVCS	3,550	1,008	120		2,422
PUB WKS ADMIN	1,568	605	311	652	
CTY ATTORNEY	7,626	2,821	335	3,259	1,211
PURCHASING	3,059	1,008	96	1,955	
HUMAN RESOURCE	10,829	1,230	316	663	8,620
MAINT/REP SVCS	35,822	4,715	17,330	7,620	6,157
COUNTY MANAGER	11,763	2,050	243	3,313	6,157
COMMISSIONERS	4,898	1,025	560	3,313	
COUNTY LANDS	4,020	1,435	122		2,463
CDBG	1,217		1,217		
EQUAL EMP OPP	220		220		
VETERAN'S SVCS	532	410	122		
TAX COLLECTOR	146		146		
CLERK ADMIN	49		49		
ELECTIONS	122		122		
SHERIFF	4,260		4,260		
CT SVCS-GEN FD	6,495	410	6,085		
PUB DEFENDER	560		560		
STATE ATTORNEY	1,314		1,314		
MED EXAMINER	1,864		633		1,231
HUMAN SERVICES	19,822	820	3,188	5,963	9,851
STATE HEALTH	73		73		
INT SVS FISCAL	2,377	2,255	122		
EMER MGMT OPS	16,286	205	365	13,253	2,463
EMER RESPONSE	23,542	5,125	2,701	13,253	2,463
EMER DISPATCH	2,741	205	73		2,463
PS LOGISTICS	3,115	205	1,679		1,231
PS INFO RESOUR	1,703	205	267		1,231
PKS/REC GEN'L	36,848	11,173	11,732	7,786	6,157
ECONOMIC DEVT	2,209	1,230	316	663	
ANIMAL CONTROL	32,539	1,025	2,215	26,836	2,463
OFF OF SUSTAIN	1,402		171		1,231
NAT RES MGMT	10,673	1,640	2,263	4,307	2,463
CONST & DESIGN	7,551	2,870	705	3,976	
FUND 102 MSTU	389		389		
FD 104 MSBU OP	389		389		
CANAL MAINT	2,931	205	2,726		
SUR WTR MGMT	1,690	205	1,485		
LIBRARIES	32,243	5,741	6,718	18,553	1,231
E911 IMPLEMENT	765	205	560		
HEARING EXAMIN	2,328	410	24	663	1,231
PKS & REC 155	36,848	11,173	11,732	7,786	6,157
COMM DEVT ADM	10,170	820	73	9,277	
PLANNING 155	462		462		
DEVT REVIEW	243		243		
REZONE & DRI'S	584		584		

PURCHASING

Departmental Cost Allocation Summary

Departments	Total	CREDIT CARD PROGRAM	CENTRAL PROCUREMENT	FORMAL BIDS/RFP'S	CONTRACT ADMIN
ENV SCIENCES	1,448		122	1,326	
PERMIT ISSUANC	462		462		
BUILDING INSP	22,888		1,022	21,866	
CODE ENFORCE	536		536		
PLANS REVIEW	98		98		
ZONING REVIEW	24		24		
VCB	28,972	4,511	2,020	12,590	9,851
SPORTS AUTHOR	4,295	615	462	1,987	1,231
TRANS ADMIN	17,324	615		14,246	2,463
LANDSCAPE	2,917	410	2,507		
ROADWAY/PIPE	4,613	1,230	3,383		
BRIDGE OPS	2,406	410	1,996		
TRAF OPS/SIGNA	9,590	615	1,947	5,797	1,231
TRAF SIGN/MARK	9,858	615	2,215	5,797	1,231
TRAFFIC ENGIN	3,260	615	658	1,987	
ENGINEER/PLAN	472	205	267		
ENG/CONSTR	521	205	316		
ENG/DESIGN	278	205	73		
GIS	858		195	663	
HAZ MAT FD 182	692	205	487		
FUNDS 301-399	7,301		7,301		
SOLID WASTE	28,938	1,640	10,490	6,957	9,851
TOLL FACILITY	13,289	2,255	5,258	3,313	2,463
TRANSIT	30,690	4,921	3,991	11,927	9,851
UTILITIES	107,413	6,765	46,877	46,383	7,388
ITG	16,466		658	14,577	1,231
GOVT COMMUNICA	462		462		
GROUP MEDICAL	327	205	122		
GEN LIABILITY	6,505	205	146		6,154
FLEET MGMT	19,285	400		18,885	
FLEET REPLACE	4,062		4,062		
CONTRACTS CHG	357,992				
Reimbursement:					
Total:	1,057,149	89,483	184,578	302,044	123,052
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PURCHASING

Departmental Cost Allocation Summary

Departments

CIP PROJECTS

PUB RESOURCES
NON-DEPART'L
BUDGET SVCS
PUB WKS ADMIN
CTY ATTORNEY
PURCHASING
HUMAN RESOURCE
MAINT/REP SVCS
COUNTY MANAGER
COMMISSIONERS
COUNTY LANDS
CDBG
EQUAL EMP OPP
VETERAN'S SVCS
TAX COLLECTOR
CLERK ADMIN
ELECTIONS
SHERIFF
CT SVCS-GEN FD
PUB DEFENDER
STATE ATTORNEY
MED EXAMINER
HUMAN SERVICES
STATE HEALTH
INT SVS FISCAL
EMER MGMT OPS
EMER RESPONSE
EMER DISPATCH
PS LOGISTICS
PS INFO RESOUR
PKS/REC GEN'L
ECONOMIC DEVT
ANIMAL CONTROL
OFF OF SUSTAIN
NAT RES MGMT
CONST & DESIGN
FUND 102 MSTU
FD 104 MSBU OP
CANAL MAINT
SUR WTR MGMT
LIBRARIES
E911 IMPLEMENT
HEARING EXAMIN
PKS & REC 155
COMM DEVT ADM
PLANNING 155
DEVT REVIEW
REZONE & DRI'S

PURCHASING

Departmental Cost Allocation Summary

Departments CIP PROJECTS

ENV SCIENCES
 PERMIT ISSUANC
 BUILDING INSP
 CODE ENFORCE
 PLANS REVIEW
 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
 FUNDS 301-399
 SOLID WASTE
 TOLL FACILITY
 TRANSIT
 UTILITIES
 ITG
 GOVT COMMUNICA
 GROUP MEDICAL
 GEN LIABILITY
 FLEET MGMT
 FLEET REPLACE
 CONTRACTS CHG 357,992

Reimbursement:

Total: 357,992
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FISCAL 2011
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.

HUMAN RESOURCE

Costs to be Allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per Financial Statement:	1,125,588			1,125,588
Allocated Additions:				
BLDG USE ALLO	8,139		8,139	
EQUIP USE ALLO	7,376		7,376	
PUB RESOURCES	1,720	141	1,861	
NON-DEPART'L	440	1	441	
BUDGET SVCS	5,592	973	6,565	
CLK INT AUDIT	39,468	4,382	43,850	
CLERK FINANCE	9,485	114	9,599	
CTY ATTORNEY	76,671	2,324	78,995	
PURCHASING	10,649	180	10,829	
HUMAN RESOURCE		6,324	6,324	
MAINT/REP SVCS		30,864	30,864	
Total Allocated Additions:	159,540	45,303	204,843	204,843
Total to be Allocated:	1,285,128	45,303		1,330,431
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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	920,447		73,636	497,041	349,770
OPERATING EXPENSES	145,363		11,629	78,496	55,238
REVENUE	-6,599		-528	-3,563	-2,508
TRAINING	66,377		5,310	35,844	25,223
Departmental					
Expenditures:	1,125,588		90,047	607,818	427,723
Functional Cost:	1,125,588		90,047	607,818	427,723
Additions 1st					
Others:	159,540	159,540	12,763	86,152	60,625
Reallocate Admin:		-159,540			
1st Allocation:	1,285,128		102,810	693,970	488,348

Additions 2nd					
Others:	45,303	45,303	3,623	24,466	17,214
Reallocate Admin:		-45,303			
2nd Allocation:	45,303		3,623	24,466	17,214

Total Allocated:	1,330,431		106,433	718,436	505,562
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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	65.00	0.408	419		419		419
CTY ATTORNEY	66.00	0.414	425		425		425
PURCHASING	290.00	1.818	1,869		1,869		1,869
MAINT/REP SVCS	150.00	0.940	967		967	35	1,002
COUNTY MANAGER	75.00	0.470	483		483	18	501
HUMAN SERVICES	722.00	4.526	4,654		4,654	168	4,822
EMER MGMT OPS	6.00	0.038	39		39	1	40
EMER RESPONSE	475.00	2.978	3,062		3,062	111	3,173
EMER DISPATCH	56.00	0.351	361		361	13	374
PS LOGISTICS	13.00	0.082	84		84	3	87
PS INFO RESOUR	6.00	0.038	39		39	1	40
PKS/REC GEN'L	1,608.00	10.081	10,364		10,364	375	10,739
ECONOMIC DEVT	175.00	1.097	1,128		1,128	41	1,169
ANIMAL CONTROL	737.00	4.620	4,750		4,750	172	4,922
NAT RES MGMT	327.00	2.050	2,108		2,108	76	2,184
CANAL MAINT	175.00	1.097	1,128		1,128	41	1,169
LIBRARIES	2,386.00	14.958	15,379		15,379	557	15,936
E911 IMPLEMENT	9.00	0.056	58		58	2	60
PKS & REC 155	1,608.00	10.081	10,364		10,364	375	10,739
DEVT REVIEW	288.00	1.806	1,856		1,856	67	1,923
VCB	119.00	0.746	767		767	28	795
LANDSCAPE	150.00	0.940	967		967	35	1,002
ROADWAY/PIPE	864.00	5.417	5,569		5,569	202	5,771
BRIDGE OPS	150.00	0.940	967		967	35	1,002
TRAF OPS/SIGNA	154.00	0.965	993		993	36	1,029
TRAF SIGN/MARK	203.00	1.273	1,308		1,308	47	1,355
TRAFFIC ENGIN	56.00	0.351	361		361	13	374
ENGINEER/PLAN	16.00	0.100	103		103	4	107
ENG/CONSTR	37.00	0.232	238		238	9	247
ENG/DESIGN	16.00	0.100	103		103	4	107
HAZ MAT FD 182	10.00	0.063	64		64	2	66
SOLID WASTE	767.00	4.808	4,944		4,944	179	5,123
TOLL FACILITY	1,462.00	9.166	9,423		9,423	341	9,764
TRANSIT	1,321.00	8.282	8,514		8,514	308	8,822
UTILITIES	1,214.00	7.611	7,825		7,825	283	8,108
FLEET MGMT	175.00	1.097	1,127		1,127	41	1,168
Total:	15,951.00	100.000	102,810		102,810	3,623	106,433
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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	0.540	3,747		3,747		3,747
BUDGET SVCS	10.35	0.416	2,883		2,883		2,883
PUB WKS ADMIN	8.00	0.321	2,229		2,229		2,229
CTY ATTORNEY	31.00	1.244	8,636		8,636		8,636
PURCHASING	14.00	0.562	3,900		3,900		3,900
HUMAN RESOURCE	14.65	0.588	4,081		4,081		4,081
MAINT/REP SVCS	124.00	4.978	34,545		34,545	1,264	35,809
COUNTY MANAGER	8.18	0.328	2,279		2,279	83	2,362
COMMISSIONERS	10.00	0.401	2,786		2,786	102	2,888
COUNTY LANDS	11.00	0.442	3,065		3,065	112	3,177
CDBG	6.00	0.241	1,672		1,672	61	1,733
EQUAL EMP OPP	5.02	0.202	1,399		1,399	51	1,450
VETERAN'S SVCS	3.00	0.120	836		836	31	867
HUMAN SERVICES	52.00	2.088	14,487		14,487	530	15,017
INT SVS FISCAL	12.00	0.482	3,343		3,343	122	3,465
EMER MGMT OPS	3.55	0.143	989		989	36	1,025
EMER RESPONSE	300.15	12.049	83,619		83,619	3,060	86,679
EMER DISPATCH	35.10	1.409	9,779		9,779	358	10,137
PS LOGISTICS	8.10	0.325	2,257		2,257	83	2,340
PS INFO RESOUR	4.10	0.165	1,142		1,142	42	1,184
PKS/REC GEN'L	100.70	4.043	28,054		28,054	1,027	29,081
ECONOMIC DEVT	15.00	0.602	4,179		4,179	153	4,332
ANIMAL CONTROL	45.00	1.807	12,537		12,537	459	12,996
OFF OF SUSTAIN	1.30	0.052	362		362	13	375
NAT RES MGMT	37.65	1.511	10,489		10,489	384	10,873
CONST & DESIGN	10.00	0.401	2,786		2,786	102	2,888
FUND 102 MSTU	2.55	0.102	710		710	26	736
HICKEY CREEK	1.00	0.040	279		279	10	289
FUND 139 OTHER	1.00	0.040	279		279	10	289
CANAL MAINT	21.00	0.843	5,850		5,850	214	6,064
SUR WTR MGMT	12.35	0.496	3,441		3,441	126	3,567
LIBRARIES	249.00	9.996	69,369		69,369	2,539	71,908
E911 IMPLEMENT	6.20	0.249	1,727		1,727	63	1,790
HEARING EXAMIN	5.00	0.201	1,393		1,393	51	1,444
PKS & REC 155	138.30	5.552	38,529		38,529	1,410	39,939
COMM DEVT ADM	12.10	0.486	3,371		3,371	123	3,494
PLANNING 155	10.00	0.401	2,786		2,786	102	2,888
DEVT REVIEW	11.83	0.475	3,296		3,296	121	3,417
REZONE & DRI'S	12.23	0.491	3,407		3,407	125	3,532
ENV SCIENCES	12.00	0.482	3,343		3,343	122	3,465
PERMIT ISSUANC	13.54	0.544	3,772		3,772	138	3,910
BUILDING INSP	25.75	1.034	7,174		7,174	263	7,437
CODE ENFORCE	33.05	1.327	9,207		9,207	337	9,544
PLANS REVIEW	8.80	0.353	2,452		2,452	90	2,542
ADM FEE COLLEC	1.00	0.040	279		279	10	289
ZONING REVIEW	3.20	0.128	891		891	33	924

HUMAN RESOURCE
Detail Allocation of
INFO SYS/EMP SVCS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
VCB	24.00	0.963	6,686		6,686	245	6,931
SPORTS AUTHOR	3.00	0.120	836		836	31	867
TRANS ADMIN	8.50	0.341	2,368		2,368	87	2,455
LANDSCAPE	18.00	0.723	5,015		5,015	184	5,199
ROADWAY/PIPE	104.00	4.175	28,973		28,973	1,060	30,033
BRIDGE OPS	18.00	0.723	5,015		5,015	184	5,199
TRAF OPS/SIGNA	22.00	0.883	6,129		6,129	224	6,353
TRAF SIGN/MARK	29.00	1.164	8,079		8,079	296	8,375
TRAFFIC ENGIN	8.00	0.321	2,229		2,229	82	2,311
ENGINEER/PLAN	5.00	0.201	1,393		1,393	51	1,444
ENG/CONSTR	12.00	0.482	3,343		3,343	122	3,465
ENG/DESIGN	5.00	0.201	1,393		1,393	51	1,444
GIS	5.00	0.201	1,393		1,393	51	1,444
HAZ MAT FD 182	6.40	0.257	1,783		1,783	65	1,848
CONSER PKS/REC	11.00	0.442	3,065		3,065	112	3,177
CONSER CTY LAN	1.00	0.040	279		279	10	289
SOLID WASTE	74.00	2.971	20,616		20,616	754	21,370
TOLL FACILITY	95.00	3.814	26,466		26,466	969	27,435
TRANSIT	254.00	10.197	70,762		70,762	2,590	73,352
UTILITIES	279.00	11.200	77,727		77,727	2,844	80,571
ITG	1.00	0.040	279		279	10	289
GOVT COMMUNICA	3.40	0.136	947		947	35	982
DENTAL	0.50	0.020	139		139	5	144
GROUP MEDICAL	5.85	0.235	1,630		1,630	60	1,690
GEN LIABILITY	3.15	0.126	878		878	32	910
FLEET MGMT	32.00	1.285	8,911		8,911	326	9,237
Total:	2,491.00	100.000	693,970		693,970	24,466	718,436
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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	0.422	2,059		2,059		2,059
BUDGET SVCS	10.35	0.324	1,584		1,584		1,584
PUB WKS ADMIN	8.00	0.251	1,225		1,225		1,225
CTY ATTORNEY	31.00	0.972	4,746		4,746		4,746
PURCHASING	14.00	0.439	2,143		2,143		2,143
HUMAN RESOURCE	14.65	0.459	2,243		2,243		2,243
MAINT/REP SVCS	124.00	3.887	18,983		18,983	689	19,672
COUNTY MANAGER	8.18	0.256	1,252		1,252	45	1,297
COMMISSIONERS	10.00	0.313	1,531		1,531	56	1,587
COUNTY LANDS	11.00	0.345	1,684		1,684	61	1,745
CDBG	6.00	0.188	919		919	33	952
EQUAL EMP OPP	5.02	0.157	768		768	28	796
VETERAN'S SVCS	3.00	0.094	459		459	17	476
TAX COLLECTOR	207.00	6.489	31,689		31,689	1,150	32,839
PROP APPRAISER	107.00	3.354	16,380		16,380	594	16,974
ELECTIONS	31.00	0.972	4,746		4,746	172	4,918
HUMAN SERVICES	52.00	1.630	7,961		7,961	289	8,250
INT SVS FISCAL	12.00	0.376	1,837		1,837	67	1,904
EMER MGMT OPS	3.55	0.111	543		543	20	563
EMER RESPONSE	300.15	9.409	45,949		45,949	1,668	47,617
EMER DISPATCH	35.10	1.100	5,373		5,373	195	5,568
PS LOGISTICS	8.10	0.254	1,240		1,240	45	1,285
PS INFO RESOUR	4.10	0.129	628		628	23	651
PKS/REC GEN'L	100.70	3.157	15,416		15,416	559	15,975
ECONOMIC DEVT	15.00	0.470	2,296		2,296	83	2,379
ANIMAL CONTROL	45.00	1.411	6,889		6,889	250	7,139
OFF OF SUSTAIN	1.30	0.041	199		199	7	206
NAT RES MGMT	37.65	1.180	5,764		5,764	209	5,973
CONST & DESIGN	10.00	0.313	1,531		1,531	56	1,587
FUND 102 MSTU	2.55	0.080	390		390	14	404
HICKEY CREEK	1.00	0.031	153		153	6	159
FUND 139 OTHER	1.00	0.031	153		153	6	159
CANAL MAINT	21.00	0.658	3,215		3,215	117	3,332
SUR WTR MGMT	12.35	0.387	1,891		1,891	69	1,960
LIBRARIES	249.00	7.806	38,119		38,119	1,383	39,502
E911 IMPLEMENT	6.20	0.194	949		949	34	983
HEARING EXAMIN	5.00	0.157	765		765	28	793
PKS & REC 155	138.30	4.335	21,172		21,172	768	21,940
COMM DEVT ADM	12.10	0.379	1,852		1,852	67	1,919
PLANNING 155	10.00	0.313	1,531		1,531	56	1,587
DEVT REVIEW	11.83	0.371	1,811		1,811	66	1,877
REZONE & DRI'S	12.23	0.383	1,872		1,872	68	1,940
ENV SCIENCES	12.00	0.376	1,837		1,837	67	1,904
PERMIT ISSUANC	13.54	0.424	2,073		2,073	75	2,148
BUILDING INSP	25.75	0.807	3,942		3,942	143	4,085
CODE ENFORCE	33.05	1.036	5,060		5,060	184	5,244

HUMAN RESOURCE
Detail Allocation of
BENEFITS

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
PLANS REVIEW	8.80	0.276	1,347		1,347	49	1,396
ADM FEE COLLEC	1.00	0.031	153		153	6	159
ZONING REVIEW	3.20	0.100	490		490	18	508
VCB	24.00	0.752	3,674		3,674	133	3,807
SPORTS AUTHOR	3.00	0.094	459		459	17	476
TRANS ADMIN	8.50	0.266	1,301		1,301	47	1,348
LANDSCAPE	18.00	0.564	2,756		2,756	100	2,856
ROADWAY/PIPE	104.00	3.260	15,921		15,921	578	16,499
BRIDGE OPS	18.00	0.564	2,756		2,756	100	2,856
TRAF OPS/SIGNA	22.00	0.690	3,368		3,368	122	3,490
TRAF SIGN/MARK	29.00	0.909	4,440		4,440	161	4,601
TRAFFIC ENGIN	8.00	0.251	1,225		1,225	44	1,269
ENGINEER/PLAN	5.00	0.157	765		765	28	793
ENG/CONSTR	12.00	0.376	1,837		1,837	67	1,904
ENG/DESIGN	5.00	0.157	765		765	28	793
GIS	5.00	0.157	765		765	28	793
HAZ MAT FD 182	6.40	0.201	980		980	36	1,016
CONSER PKS/REC	11.00	0.345	1,684		1,684	61	1,745
CONSER CTY LAN	1.00	0.031	153		153	6	159
SOLID WASTE	74.00	2.320	11,328		11,328	411	11,739
AIRPORT & PORT	354.00	11.097	54,193		54,193	1,967	56,160
TOLL FACILITY	95.00	2.978	14,543		14,543	528	15,071
TRANSIT	254.00	7.962	38,884		38,884	1,411	40,295
UTILITIES	279.00	8.746	42,711		42,711	1,550	44,261
ITG	1.00	0.031	153		153	6	159
GOVT COMMUNICA	3.40	0.107	520		520	19	539
DENTAL	0.50	0.016	77		77	3	80
GROUP MEDICAL	5.85	0.183	896		896	33	929
GEN LIABILITY	3.15	0.099	482		482	18	500
FLEET MGMT	32.00	1.003	4,900		4,900	172	5,072
Total:	3,190.00	100.000	488,348		488,348	17,214	505,562
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Allocation Basis: NUMBER OF COVERED EMPLOYEES BY DEPARTMENT

Source: HUMAN RESOURCE MANAGER

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
PUB RESOURCES	5,806		3,747	2,059
BUDGET SVCS	4,467		2,883	1,584
PUB WKS ADMIN	3,873	419	2,229	1,225
CTY ATTORNEY	13,807	425	8,636	4,746
PURCHASING	7,912	1,869	3,900	2,143
HUMAN RESOURCE	6,324		4,081	2,243
MAINT/REP SVCS	56,483	1,002	35,809	19,672
COUNTY MANAGER	4,160	501	2,362	1,297
COMMISSIONERS	4,475		2,888	1,587
COUNTY LANDS	4,922		3,177	1,745
CDBG	2,685		1,733	952
EQUAL EMP OPP	2,246		1,450	796
VETERAN'S SVCS	1,343		867	476
TAX COLLECTOR	32,839			32,839
PROP APPRAISER	16,974			16,974
ELECTIONS	4,918			4,918
HUMAN SERVICES	28,089	4,822	15,017	8,250
INT SVS FISCAL	5,369		3,465	1,904
EMER MGMT OPS	1,628	40	1,025	563
EMER RESPONSE	137,469	3,173	86,679	47,617
EMER DISPATCH	16,079	374	10,137	5,568
PS LOGISTICS	3,712	87	2,340	1,285
PS INFO RESOUR	1,875	40	1,184	651
PKS/REC GEN'L	55,795	10,739	29,081	15,975
ECONOMIC DEVT	7,880	1,169	4,332	2,379
ANIMAL CONTROL	25,057	4,922	12,996	7,139
OFF OF SUSTAIN	581		375	206
NAT RES MGMT	19,030	2,184	10,873	5,973
CONST & DESIGN	4,475		2,888	1,587
FUND 102 MSTU	1,140		736	404
HICKEY CREEK	448		289	159
FUND 139 OTHER	448		289	159
CANAL MAINT	10,565	1,169	6,064	3,332
SUR WTR MGMT	5,527		3,567	1,960
LIBRARIES	127,346	15,936	71,908	39,502
E911 IMPLEMENT	2,833	60	1,790	983
HEARING EXAMIN	2,237		1,444	793
PKS & REC 155	72,618	10,739	39,939	21,940
COMM DEVT ADM	5,413		3,494	1,919
PLANNING 155	4,475		2,888	1,587
DEVT REVIEW	7,217	1,923	3,417	1,877
REZONE & DRI'S	5,472		3,532	1,940
ENV SCIENCES	5,369		3,465	1,904
PERMIT ISSUANC	6,058		3,910	2,148
BUILDING INSP	11,522		7,437	4,085
CODE ENFORCE	14,788		9,544	5,244
PLANS REVIEW	3,938		2,542	1,396
ADM FEE COLLEC	448		289	159

HUMAN RESOURCE

Departmental Cost Allocation Summary

Departments	Total	RECRUITMENT	INFO SYS/EMP SVCS	BENEFITS
ZONING REVIEW	1,432		924	508
VCB	11,533	795	6,931	3,807
SPORTS AUTHOR	1,343		867	476
TRANS ADMIN	3,803		2,455	1,348
LANDSCAPE	9,057	1,002	5,199	2,856
ROADWAY/PIPE	52,303	5,771	30,033	16,499
BRIDGE OPS	9,057	1,002	5,199	2,856
TRAF OPS/SIGNA	10,872	1,029	6,353	3,490
TRAF SIGN/MARK	14,331	1,355	8,375	4,601
TRAFFIC ENGIN	3,954	374	2,311	1,269
ENGINEER/PLAN	2,344	107	1,444	793
ENG/CONSTR	5,616	247	3,465	1,904
ENG/DESIGN	2,344	107	1,444	793
GIS	2,237		1,444	793
HAZ MAT FD 182	2,930	66	1,848	1,016
CONSER PKS/REC	4,922		3,177	1,745
CONSER CTY LAN	448		289	159
SOLID WASTE	38,232	5,123	21,370	11,739
AIRPORT & PORT	56,160			56,160
TOLL FACILITY	52,270	9,764	27,435	15,071
TRANSIT	122,469	8,822	73,352	40,295
UTILITIES	132,940	8,108	80,571	44,261
ITG	448		289	159
GOVT COMMUNICA	1,521		982	539
DENTAL	224		144	80
GROUP MEDICAL	2,619		1,690	929
GEN LIABILITY	1,410		910	500
FLEET MGMT	15,477	1,168	9,237	5,072
Reimbursement:				
Total:	1,330,431	106,433	718,436	505,562
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FISCAL 2011
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:	9,021,935			9,021,935
Deductions:				
CAPITAL OUTLAY	-61,005			
Total Deductions:	-61,005			-61,005
Allocated Additions:				
EQUIP USE ALLO	1,481,331		1,481,331	
PUB RESOURCES	655	54	709	
NON-DEPART'L	10,226	14	10,240	
BUDGET SVCS	12,583	2,190	14,773	
PUB WKS ADMIN	33,072	4,437	37,509	
CLERK FINANCE	131,969	1,581	133,550	
CTY ATTORNEY	38,839	1,177	40,016	
PURCHASING	35,237	585	35,822	
HUMAN RESOURCE	54,495	1,988	56,483	
MAINT/REP SVCS		933,601	933,601	
Total Allocated Additions:	1,798,407	945,627	2,744,034	2,744,034
Total to be Allocated:	10,759,337	945,627		11,704,964
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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	11,397,098		7,764,975	399,876	3,232,247
OTHER REVENUE	-531,270		-361,960	-18,640	-150,670
CAPITAL OUTLAY	61,005	61,005			
INTERDEPT'L REIMBURS	-1,283,073		-1,283,073		
RENTS	-142,841		-142,841		
RECORDS WAREHOUSE	-232,912		-232,912		
INT PEST CONTROL	-90,817		-90,817		
JUSTICE CENTER ANNEX	-155,255		-155,255		
Departmental Expenditures:	9,021,935	61,005	5,498,117	381,236	3,081,577
Deductions:	-61,005	-61,005			
Functional Cost:	8,960,930		5,498,117	381,236	3,081,577
Additions 1st					
Others:	1,798,407	1,798,407	1,103,440	76,512	618,455
Reallocate Admin:		-1,798,407			
1st Allocation:	10,759,337		6,601,557	457,748	3,700,032
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Additions 2nd					
Others:	945,627	945,627	580,204	40,232	325,191
Reallocate Admin:		-945,627			
2nd Allocation:	945,627		580,204	40,232	325,191
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Total Allocated:	11,704,964		7,181,761	497,980	4,025,223
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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	6,601,557		6,601,557	580,204	7,181,761
Total:	100.00	100.000	6,601,557		6,601,557	580,204	7,181,761
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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	17,530.00	4.384	20,067		20,067		20,067
BUDGET SVCS	7,221.00	1.806	8,266		8,266		8,266
CLERK TECH SVS	48,022.00	12.009	54,972		54,972		54,972
CLERK FINANCE	35,655.00	8.917	40,815		40,815		40,815
CTY ATTORNEY	52,115.00	13.033	59,657		59,657		59,657
HUMAN RESOURCE	22,950.00	5.739	26,271		26,271		26,271
COUNTY MANAGER	45,851.00	11.466	52,487		52,487	8,525	61,012
COMMISSIONERS	74,899.00	18.731	85,739		85,739	13,926	99,665
EQUAL EMP OPP	1,363.00	0.341	1,560		1,560	253	1,813
CLERK ADMIN	16,085.00	4.023	18,413		18,413	2,991	21,404
CLERK MINUTES	9,225.00	2.307	10,560		10,560	1,715	12,275
CLK RECORDING	46,406.00	11.605	53,122		53,122	8,628	61,750
ITG	760.00	0.190	870		870	141	1,011
GOVT COMMUNICA	3,040.00	0.760	3,480		3,480	565	4,045
DENTAL	757.00	0.189	867		867	141	1,008
GROUP MEDICAL	757.00	0.189	867		867	141	1,008
GEN LIABILITY	756.00	0.189	865		865	141	1,006
ALL OTHERS	16,484.00	4.122	18,870		18,870	3,065	21,935
Total:	399,876.00	100.000	457,748		457,748	40,232	497,980
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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	2,791.00	0.086	3,195		3,195		3,195
PUB WKS ADMIN	525.00	0.016	601		601		601
CITY ATTORNEY	3,733.00	0.115	4,273		4,273		4,273
PURCHASING	451.00	0.014	516		516		516
HUMAN RESOURCE	4,012.00	0.124	4,593		4,593		4,593
MAINT/REP SVCS	815,568.00	25.232	933,601		933,601		933,601
COUNTY MANAGER	2,452.00	0.076	2,807		2,807	332	3,139
COMMISSIONERS	582.00	0.018	666		666	79	745
COUNTY LANDS	804.00	0.025	920		920	109	1,029
TAX COLLECTOR	31,727.00	0.982	36,319		36,319	4,290	40,609
CLERK ADMIN	17,488.00	0.541	20,019		20,019	2,364	22,383
FUNDS 80 - 951	68,704.00	2.126	78,647		78,647	9,289	87,936
PROP APPRAISER	3,727.00	0.115	4,266		4,266	504	4,770
ELECTIONS	28,498.00	0.882	32,622		32,622	3,853	36,475
SHERIFF	620,258.00	19.190	710,024		710,024	83,862	793,886
PUB DEFENDER	3,472.00	0.107	3,974		3,974	469	4,443
STATE ATTORNEY	9,130.00	0.282	10,451		10,451	1,234	11,685
MED EXAMINER	18,685.00	0.578	21,389		21,389	2,526	23,915
HUMAN SERVICES	39,291.00	1.216	44,977		44,977	5,312	50,289
STATE HEALTH	31,330.00	0.969	35,864		35,864	4,236	40,100
EMER MGMT OPS	24,017.00	0.743	27,493		27,493	3,247	30,740
EMER RESPONSE	12,509.75	0.387	14,320		14,320	1,691	16,011
EMER DISPATCH	12,509.75	0.387	14,320		14,320	1,691	16,011
PS LOGISTICS	12,509.75	0.387	14,320		14,320	1,691	16,011
PS INFO RESOUR	12,509.75	0.387	14,320		14,320	1,691	16,011
PKS/REC GEN'L	526,286.00	16.282	602,452		602,452	71,157	673,609
ANIMAL CONTROL	10,671.00	0.330	12,215		12,215	1,443	13,658
NAT RES MGMT	7,183.00	0.222	8,223		8,223	971	9,194
CONST & DESIGN	2,198.00	0.068	2,516		2,516	297	2,813
LIBRARIES	244,476.00	7.564	279,858		279,858	33,055	312,913
HEARING EXAMIN	330.00	0.010	378		378	45	423
PKS & REC 155	526,286.00	16.282	602,452		602,452	71,157	673,609
DEVT REVIEW	498.50	0.015	571		571	67	638
REZONE & DRI'S	498.50	0.015	571		571	67	638
ENV SCIENCES	498.50	0.015	571		571	67	638
PERMIT ISSUANC	498.50	0.015	571		571	67	638
BUILDING INSP	498.50	0.015	571		571	67	638
CODE ENFORCE	498.50	0.015	571		571	67	638
PLANS REVIEW	498.50	0.015	571		571	67	638
ZONING REVIEW	498.50	0.015	571		571	67	638
VCB	820.00	0.025	939		939	111	1,050
SPORTS AUTHOR	133.00	0.004	152		152	18	170
ROADWAY/PIPE	19,129.00	0.592	21,897		21,897	2,586	24,483
BRIDGE OPS	1,493.00	0.046	1,709		1,709	202	1,911
TRAFFIC ENGIN	17,206.00	0.532	19,696		19,696	2,326	22,022
ENGINEER/PLAN	1,298.00	0.040	1,486		1,486	176	1,662

MAINT/REP SVCS
 Detail Allocation of
 COST BY PROECT

Departments	Allocation Units	Percent	Gross Allocated	Reim- bursement	First Allocation	Second Allocation	Total Allocated
ENG/CONSTR	1,298.00	0.040	1,486		1,486	176	1,662
ENG/DESIGN	1,298.00	0.040	1,486		1,486	176	1,662
TOLL FACILITY	34,658.00	1.072	39,674		39,674	4,686	44,360
TRANSIT	31,780.00	0.983	36,379		36,379	4,297	40,676
UTILITIES	519.00	0.016	594		594	70	664
ITG	2,316.00	0.072	2,651		2,651	313	2,964
FLEET MGMT	14,243.00	0.441	16,304		16,304	1,926	18,230
ALL OTHERS	7,354.00	0.228	8,420		8,420	994	9,414
Total:	3,232,247.00	100.000	3,700,032		3,700,032	325,188	4,025,220
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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	23,262		20,067		3,195
BUDGET SVCS	8,266		8,266		
PUB WKS ADMIN	601				601
CLERK TECH SVS	54,972		54,972		
CLERK FINANCE	40,815		40,815		
CTY ATTORNEY	63,930		59,657		4,273
PURCHASING	516				516
HUMAN RESOURCE	30,864		26,271		4,593
MAINT/REP SVCS	933,601				933,601
COUNTY MANAGER	64,151		61,012		3,139
COMMISSIONERS	100,410		99,665		745
COUNTY LANDS	1,029				1,029
EQUAL EMP OPP	1,813		1,813		
TAX COLLECTOR	40,609				40,609
CLERK ADMIN	43,787		21,404		22,383
CLERK MINUTES	12,275		12,275		
CLK RECORDING	61,750		61,750		
FUNDS 80 - 951	87,936				87,936
PROP APPRAISER	4,770				4,770
ELECTIONS	36,475				36,475
SHERIFF	793,886				793,886
PUB DEFENDER	4,443				4,443
STATE ATTORNEY	11,685				11,685
MED EXAMINER	23,915				23,915
HUMAN SERVICES	50,289				50,289
STATE HEALTH	40,100				40,100
EMER MGMT OPS	30,740				30,740
EMER RESPONSE	16,011				16,011
EMER DISPATCH	16,011				16,011
PS LOGISTICS	16,011				16,011
PS INFO RESOUR	16,011				16,011
PKS/REC GEN'L	673,609				673,609
ANIMAL CONTROL	13,658				13,658
NAT RES MGMT	9,194				9,194
CONST & DESIGN	2,813				2,813
LIBRARIES	312,913				312,913
HEARING EXAMIN	423				423
PKS & REC 155	673,609				673,609
DEVT REVIEW	638				638
REZONE & DRI'S	638				638
ENV SCIENCES	638				638
PERMIT ISSUANC	638				638
BUILDING INSP	638				638
CODE ENFORCE	638				638
PLANS REVIEW	638				638
ZONING REVIEW	638				638
VCB	1,050				1,050
SPORTS AUTHOR	170				170

MAINT/REP SVCS

Departmental Cost Allocation Summary

Departments	Total	OTHER BUILDINGS	ADMIN BLDG/OLD	CTHSE	COST BY PROECT
ROADWAY/PIPE	24,483				24,483
BRIDGE OPS	1,911				1,911
TRAFFIC ENGIN	22,022				22,022
ENGINEER/PLAN	1,662				1,662
ENG/CONSTR	1,662				1,662
ENG/DESIGN	1,662				1,662
TOLL FACILITY	44,360				44,360
TRANSIT	40,676				40,676
UTILITIES	664				664
ITG	3,975			1,011	2,964
GOVT COMMUNICA	4,045			4,045	
DENTAL	1,008			1,008	
GROUP MEDICAL	1,008			1,008	
GEN LIABILITY	1,006			1,006	
FLEET MGMT	18,230				18,230
CONTRACTS CHG	7,181,761	7,181,761			
ALL OTHERS	31,349			21,935	9,414
Reimbursement:					
Total:	11,704,961	7,181,761		497,980	4,025,220
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