

**CENTRAL SERVICES
COST ALLOCATION PLAN**

(based on actual costs for the fiscal year ended September 30, 2006)
effective for fiscal year beginning October 1, 2008

Final Report

CENTRAL SERVICES COST ALLOCATION PLAN

Certificate of Cost Allocation Plan

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge:

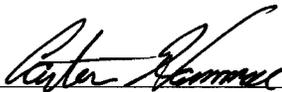
All costs included in this proposal for the fiscal year ended 9/30/06 which are used to establish cost allocations or billings are allowable in accordance with the requirements of the Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Miami-Dade County

Governmental Unit



Signature

Carter Hammer

Name of Official

Finance Director

Title

4/9/2009

Date of Execution

BACKGROUND AND PLAN SUMMARY

This plan is an annual update of Miami Dade County's cost allocation plan. Central services represented in this cost allocation plan were incurred in the General Fund and Internal Service Fund and Special Revenue Fund. Central services in the Internal Service Fund were charged directly to user departments. For purposes of this plan, allocations to user departments are net of revenue collected and expenditure reimbursements collected during the fiscal year.

Description of Accounting System

FUND	DESCRIPTION
General	The General Fund accounts for the general governmental operations of Metro-Dade County. Costs of Central service departments charged through the General Fund were allocated to all operating departments.
Internal Service	Internal Service Funds account for the financing of goods or services provided by one department to other departments, on cost reimbursement basis.
Special Revenue	Special Revenue Funds account for revenues derived from specific sources, which are restricted by law or policy to finance specific activities.
Debt Service	Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal and interest on long-term obligations.
Capital Projects	The Capital Projects Funds account for financial resources used for the acquisition and /or construction of major capital facilities and other infrastructure needs
Trust and Agency	Trust and Agency Funds account for assets held by the County, in the capacity as trustee or agent.
Enterprise	Enterprise Funds are used by the County to account for the operations of services rendered to the general public where the intent is to recover costs and generate revenues through user charges.

A brief description of the nature and extent of the services of each of the Central Services and the respective allocation base introduces each of the detailed cost distribution reports.

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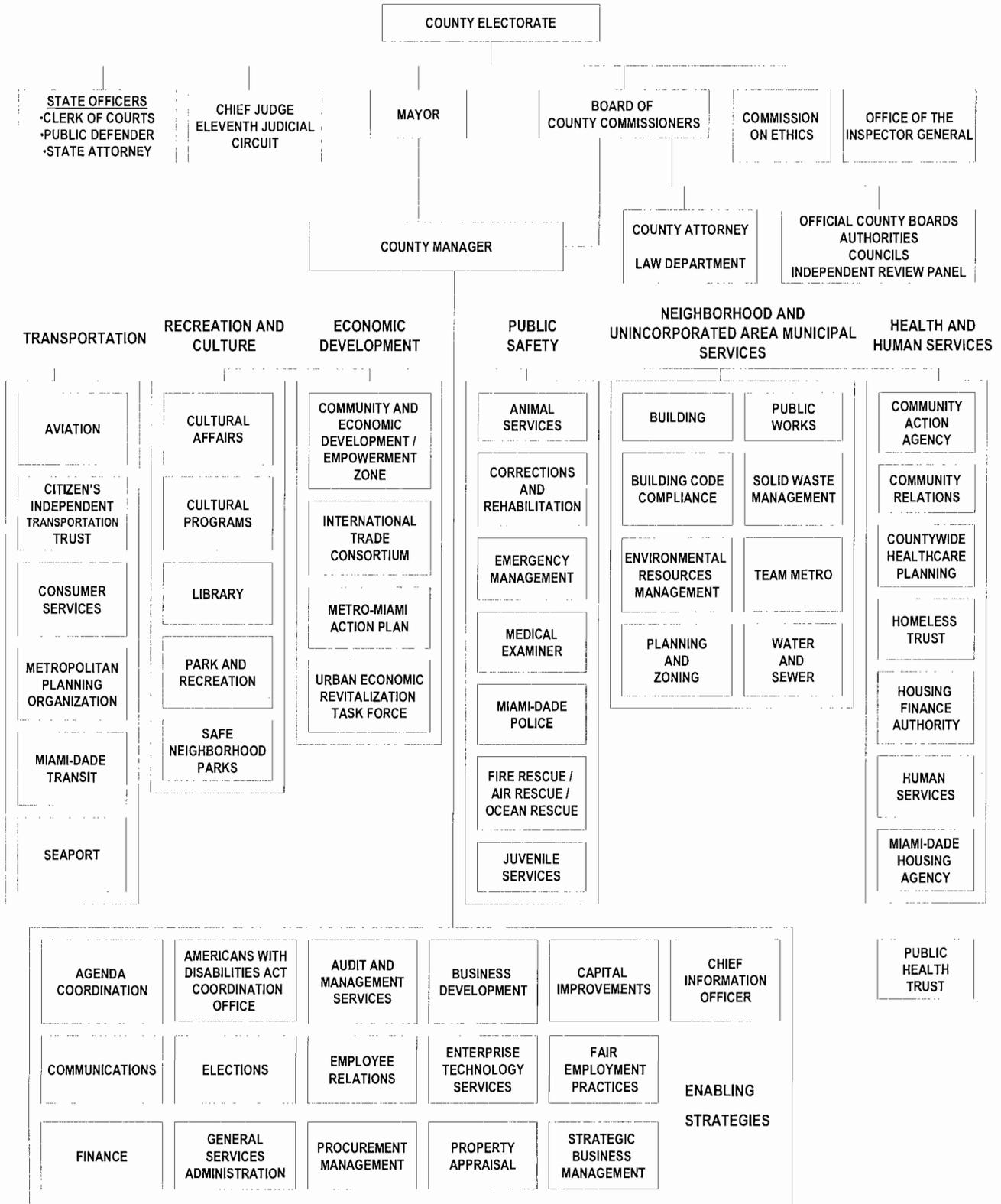
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MIAMI-DADE COUNTY TABLE OF ORGANIZATION 2005-2006



CENTRAL SERVICES COST ALLOCATION PLAN

Total Allowable Cost to be Allocated

	Total Operating Costs	Unallowable Costs	Revenue Offsets	Other Reclasses	Total
Indirect Cost Pools					
Building Use Allowance	\$34,525,340	\$	\$	\$	\$34,525,340
Equipment Use Allowance:					
- Furniture and Fixtures Use Allow	38,177,300				38,177,300
- Mobile Use Allowance	56,439,160				56,439,160
County Attorney	12,878,198	56,285	1,987,733		10,834,180
Audit and Management Services	4,922,786	43,442	1,817,199		3,062,145
Office of Management and Budget	6,201,904	56,636	708,728		5,436,540
Business Development	8,309,552	59,053	6,756,987		1,493,512
County Manager	8,884,783	56,660	635,971		8,192,152
Employee Relations	9,215,998	139,676	1,600,577		7,475,745
Fair Employment	728,187	4,937	105,591		617,659
Finance Department	10,708,959	86,384	6,957,879		3,664,696
GSA - Administration	5,761,387	253,952	6,803,814	(1,296,379)	0
GSA - Fleet Management	97,049,763	21,423,947	100,024,541	(24,398,725)	0
GSA - Materials Management	16,476,160	62,363	16,877,843	(464,046)	0
Procurement Management	7,965,187	52,823	9,324,496	(1,412,132)	0
GSA - Risk Management	16,059,200	32,607	16,377,079	(350,486)	0
GSA - Facilities and Utilities Managem	55,166,128	638,465	26,782,069		27,745,594
GSA - Construction Management	29,986,082	386,915	30,043,684	(444,517)	0
Enterprise Technology Services	120,211,818	4,487,477	85,187,121		30,537,220
Office of Performance Improvement	17,899	17,899			0
	\$539,685,791	\$27,859,521	\$311,991,312	(28,366,285)	\$228,201,242

CENTRAL SERVICES COST ALLOCATION PLAN

Summary of Indirect Cost Rates by Department

Direct Cost Pools	FY 2006 Allocated Indirect Costs	FY 2006 Direct Salary Costs	Indirect Cost Rate
Animal Services	\$ 711,324	\$ 4,700,385	15.13%
Building Code Compliance	702,642	4,199,133	16.73%
Building Department	1,453,359	21,562,735	6.74%
Community Action Agency	2,419,680	24,960,043	9.69%
Board of County Commissioners	1,805,781	9,319,989	19.38%
Office of Community and Economic Development	975,763	7,310,123	13.35%
Chief Information Office	257,689	4,080,726	6.31%
Clerk of the Courts	13,198,660	56,788,242	23.24%
Corrections and Rehabilitation	16,660,171	160,034,222	10.41%
Consumer Services	1,013,349	5,940,268	17.06%
Communications	572,615	3,507,616	16.32%
Cultural Affairs	1,060,014	2,547,151	41.62%
Department of Environmental Resources Management	4,545,563	30,498,438	14.90%
Tax Collector	2,804,439	8,962,533	31.29%
Commission on Ethics	21,566	1,309,593	1.65%
Elections	3,019,069	8,469,674	35.65%
Empowerment Zone	232,472	1,523,455	15.26%
Fire Department	19,324,457	194,571,545	9.93%
Department of Human Services	3,434,600	48,196,353	7.13%
Homeless Trust	176,255	827,346	21.30%
Juvenile Assessment Center	354,293	5,401,862	6.56%
Library	7,173,523	24,627,751	29.13%
Office of the Mayor	345,247	2,531,577	13.64%
Medical Examiner	2,015,507	4,798,683	42.00%
Miami-Dade Action Plan	141,412	1,649,953	8.57%
Miami-Dade Planning Organization	253,841	1,617,763	15.69%
Miami-Dade Transit Agency	39,311,414	220,479,575	17.83%
Administrative Office of the Courts	142,122	6,640,037	2.14%
Property Appraiser	2,189,524	15,067,452	14.53%
Miami-Dade Police Department	26,252,150	320,899,226	8.18%
Parks and Recreation	6,525,336	53,618,197	12.17%
Planning and Zoning	1,979,848	9,171,185	21.59%
Public Works	6,034,954	28,031,732	21.53%
Safe Neighborhoods	130,856	291,912	44.83%
Seaport	1,434,507	18,998,482	7.55%
Solid Waste Management	15,208,950	52,668,248	28.88%
Team Metro	967,786	10,192,792	9.49%
Office of the CITT	174,127	892,061	19.52%
Urban Economic Development	12,823	381,242	3.36%
Non-Departmental	38,908,212	434,748,559	8.95%
General Government	1,073,378	1,021,026	105.13%
Aviation	3,181,962	84,083,626	3.78%
Total Composite	\$ 228,201,242	\$ 1,897,122,511	12.03%

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	Non-Service Total	ANIMAL SERVICES	BUILDING CODE COMPLIANCE	BUILDING DEPARTMENT	COMMUNITY ACTION AGENCY	BOARD OF COUNTY COMMISSIONERS	OFFICE OF COMM. & DEV.	CHIEF INFORMATION OFFICE	CLERK OF THE COURT
Restated Costs	7,310,927,875	8,385,673	8,324,696	39,058,744	88,009,531	16,206,232	40,435,331	6,944,986	101,788,795
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	31,621,751	307,663	123,095	121,307	303,866	334,737	145,592	98,385	2,747,589
EQUIPMENT USE ALLOWANCE	69,672,304		47,614		227,390	68,520	191,237	7,170	1,215,776
OFFICE OF PERF. IMPROVEMENT	2,135								
ENTERPRISE TECHNOLOGY SERVICES	31,764,185	122,931	88,368	756,982	781,386	198,385	80,724		4,670,312
COUNTY ATTORNEY	9,488,184	37,314	94,031	1,493	500,007	500,007	52,239		46,269
EMPLOYEE RELATIONS	11,421,199	42,976	29,546	126,688	253,377	68,492	25,517		521,078
FINANCE DEPT.	3,893,977	6,621	12,768	36,088	80,291	25,685	39,213	3,685	53,049
AUDIT & MANAGEMENT SERVICES	3,240,968	80,816	80,816	53,878	94,286	67,347	168,225		7,831
OFFICE OF MANAGEMENT & BUDGET	5,302,453								22,449
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	1,037,869	47	28	149	1,600	174	12		977
COUNTY MANAGER	8,683,905	21,563	19,265	98,930	114,515	42,760	33,538	18,723	260,539
BUSINESS DEVELOPMENT	1,838,831	83	49	265	2,835	309	21		1,732
FAIR EMPLOYMENT PRACTICES	643,693	2,422	1,665	7,140	14,280	3,860	1,438		29,368
GSA FLEET MANAGEMENT	21,402,291	82,614	39,308	239,847	118,484	40,750	43,001	11	23,695
GSA MATERIALS MANAGEMENT	410,380	2,794	3,725	9,210	14,077	8,436	1,144	928	6,142
GSA RISK MANAGEMENT	1,677,951	103	101	591	1,384	202	1,150	63	2,312
GSA FACILITIES & UTILITIES	25,593,959		160,713		396,727	437,033	190,085	128,451	3,587,252
GSA CONSTRUCTION MANAGEMENT	505,207	3,376	1,548	792	15,183	9,085	2,626	273	2,289
Total Indirect Costs	228,201,242	711,324	702,642	1,453,359	2,419,680	1,805,781	975,763	257,689	13,198,660
Roll-Forward Amount									
Net Costs	228,201,242	711,324	702,642	1,453,359	2,419,680	1,805,781	975,763	257,689	13,198,660
Adjustments									
Claimable Costs	228,201,242	711,324	702,642	1,453,359	2,419,680	1,805,781	975,763	257,689	13,198,660
Total Costs	7,539,129,117	9,096,997	9,027,338	40,512,103	90,429,211	18,012,013	41,411,094	7,202,675	114,987,455

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	CORRECTIONS AND REHAB	CONSUMER SERVICES	COMMUNICATIONS	CULTURAL AFFAIRS	DEPT OF ENVIRON RES MGT	COMMISSION ON ETHICS	ELECTIONS	TAX COLLECTOR	EMPOWERMENT ZONE
Restated Costs	262,808,799	10,693,084	5,653,916	125,044,039	108,205,423	1,858,292	17,240,277	20,584,219	11,914,459
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	8,835,124	227,281	110,151	60,505	1,140,245		795,467	345,761	
EQUIPMENT USE ALLOWANCE	784,283	49,595	161,925	418,079	955,491	985	181,155	64,146	2,868
OFFICE OF PERF. IMPROVEMENT	66							44	
ENTERPRISE TECHNOLOGY SERVICES	3,559,220	138,068	69,244	36,312	249,257		431,270	1,131,980	
COUNTY ATTORNEY	708,964	41,792	22,388	19,403	211,296	10,448	61,195	449,260	5,970
EMPLOYEE RELATIONS	1,061,854	48,347	21,935	12,982	211,296		55,510	89,532	4,924
FINANCE DEPT.	79,717	17,296	8,501	10,209	62,977	1,596	8,771	19,497	4,284
AUDIT & MANAGEMENT SERVICES		26,597		255,592			251,371	121,083	206,568
OFFICE OF MANAGEMENT & BUDGET	89,796	67,347		143,674	89,796		67,347	44,898	
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	12,982	16	106	79	2,673		44	104	3
COUNTY MANAGER	734,225	27,252	16,094	11,685	139,923	6,010	38,860	41,122	6,987
BUSINESS DEVELOPMENT	23,001	29	187	140	4,735		78	185	5
FAIR EMPLOYMENT PRACTICES	59,846	2,725	1,236	732	11,909		3,129	5,046	278
GSA FLEET MANAGEMENT	475,272	65,613	15,192	495	174,968	2,377	27,490	25,999	398
GSA MATERIALS MANAGEMENT	9,731	3,721	747	887	11,010	145	49,866	7,568	128
GSA RISK MANAGEMENT	9,487	206	74	8,903	944	6	127	320	59
GSA FACILITIES & UTILITIES	132,850	296,737	143,813	78,995	1,488,703		1,038,561	451,425	
GSA CONSTRUCTION MANAGEMENT	83,752	727	1,021	1,341	1,638		8,829	6,469	
Total Indirect Costs	16,660,171	1,013,349	572,615	1,060,014	4,545,563	21,566	3,019,069	2,804,439	232,472
Roll-Forward Amount									
Net Costs	16,660,171	1,013,349	572,615	1,060,014	4,545,563	21,566	3,019,069	2,804,439	232,472
Adjustments									
Claimable Costs	16,660,171	1,013,349	572,615	1,060,014	4,545,563	21,566	3,019,069	2,804,439	232,472
Total Costs	279,468,970	11,706,433	6,226,531	126,104,053	112,750,986	1,879,858	20,259,346	23,388,658	12,146,931

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	FIRE DEPT	GENERAL GOVERNMENT	DEPT OF HUMAN SERVICES	HOMELESS TRUST	HURRICANE RECOVERY	JUSTICE SYSTEMS SUPPORT	JUVENILE ASSESSMENT CENTER	LIBRARY	OFFICE OF THE MAYOR
Restated Costs	357,086,653	752,819,104	224,164,554	31,442,848	170,423,289	1,875,884	10,452,947	88,720,039	3,688,288
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	4,803,784	13,830	153,381	25,221			25,408	2,920,398	80,638
EQUIPMENT USE ALLOWANCE	10,586,026	838,676	292,347	5,291	46,559	23,175	19,174	814,084	15,396
OFFICE OF PERF. IMPROVEMENT			44				176		
ENTERPRISE TECHNOLOGY SERVICES			1,157,540	14,990			127,058	597,523	48,506
COUNTY ATTORNEY	153,733		1,493	37,314				7,463	58,210
EMPLOYEE RELATIONS	1,012,611		389,914	5,820			42,976	228,308	16,116
FINANCE DEPT.	97,331	16,729	343,564	5,768	43,786	267	6,541	55,254	3,665
AUDIT & MANAGEMENT SERVICES	5,035			44,243					
OFFICE OF MANAGEMENT & BUDGET	112,245	161,633	116,735				58,367	170,612	
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	32,573	1	1,653				56	1,043	2
COUNTY MANAGER	892,683	4,684	220,670	3,794	84,147	454	24,784	112,992	11,617
BUSINESS DEVELOPMENT	57,711	1	2,928				99	1,847	3
FAIR EMPLOYMENT PRACTICES	57,070		21,975	328			2,422	12,867	908
GSA FLEET MANAGEMENT	1,426,724	71	413,808	206	871		11,564	97,832	3,496
GSA MATERIALS MANAGEMENT	12,011	404	15,630	181	160		2,656	4,428	768
GSA RISK MANAGEMENT	7,379	17,323	1,791	19			141	2,864	39
GSA FACILITIES & UTILITIES	66,249	18,056	200,255	32,928			33,173	2,057,410	105,281
GSA CONSTRUCTION MANAGEMENT	1,290	1,969	75,714	151	8,816	1,263	(302)	88,599	603
Total Indirect Costs	19,324,457	1,073,378	3,409,441	176,255	184,339	25,159	354,293	7,173,523	345,247
Roll-Forward Amount									
Net Costs Adjustments	19,324,457	1,073,378	3,409,441	176,255	184,339	25,159	354,293	7,173,523	345,247
Claimable Costs	19,324,457	1,073,378	3,409,441	176,255	184,339	25,159	354,293	7,173,523	345,247
Total Costs	376,411,110	753,892,482	227,573,995	31,619,103	170,607,628	1,901,043	10,807,240	95,893,562	4,033,535

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	MEDICAL EXAMINER	METRO-MIAMI ACTION PLAN	METRO PLANNING ORG	METRO-DADE TRANSIT AGENCY	ADMINISTRATIVE OFFICE OF THE COURTS	NON-DEPARTMENT	PROPERTY APPRAISER	METRO-DADE POLICE DEPT	PARKS AND RECREATION
Restated Costs	8,619,279	3,589,537	4,743,982	677,427,959	20,164,356	1,996,113,931	20,119,808	530,996,493	161,492,668
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	688,685		30,871	1,565,345		137,360	378,666	4,182,815	154,935
EQUIPMENT USE ALLOWANCE	210,141	27,651	119,009	26,586,190	13,638	11,445,284	149,557	3,725,691	1,017,399
OFFICE OF PERF. IMPROVEMENT				22		1,409		88	22
ENTERPRISE TECHNOLOGY SERVICES	82,911	31,788	20,896	4,536,224		3,126,002	553,601	6,634,334	1,475,930
COUNTY ATTORNEY	7,463	5,970	7,163	380,602		2,719,439	305,974	647,770	359,706
EMPLOYEE RELATIONS	26,860	10,744	1,591,438	1,591,438		1,458,483	111,020	1,844,815	492,428
FINANCE DEPT.	10,449	5,975	4,086	213,648	21,191	1,088,042	4,709	106,439	1,064,132
AUDIT & MANAGEMENT SERVICES				536,966	14,087	599,008	356	203	
OFFICE OF MANAGEMENT & BUDGET	58,367	49,388	22,449	224,490	44,898	2,267,349	44,898	179,592	215,510
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	352	2		32,961	17	651,257	14	20,415	90,774
COUNTY MANAGER	22,017	7,570	7,423	1,011,547	30,464	1,870,783	69,126	1,472,262	245,996
BUSINESS DEVELOPMENT	623	3		58,398	31	1,153,856	25	36,171	160,828
FAIR EMPLOYMENT PRACTICES	1,514	606	404	89,693		82,199	6,257	103,973	27,753
GSA FLEET MANAGEMENT	5,653	1,137	800	335,696	6,173	979,317	47,020	6,845,231	989,032
GSA MATERIALS MANAGEMENT	669	506	326	61,342		35,954	20,388	42,690	22,959
GSA RISK MANAGEMENT	111	37	33	39,101	897	1,505,923	457	17,466	2,286
GSA FACILITIES & UTILITIES	899,147		40,306	2,043,714		9,354,134	494,386	359,900	202,283
GSA CONSTRUCTION MANAGEMENT	545	35	75	4,039	10,726	89,490	3,071	32,294	3,364
Total Indirect Costs	2,015,507	141,412	253,841	39,311,414	142,122	38,565,288	2,189,524	26,252,150	6,525,336
Roll-Forward Amount									
Net Costs Adjustments	2,015,507	141,412	253,841	39,311,414	142,122	38,565,288	2,189,524	26,252,150	6,525,336
Claimable Costs	2,015,507	141,412	253,841	39,311,414	142,122	38,565,288	2,189,524	26,252,150	6,525,336
Total Costs	10,634,786	3,730,949	4,997,823	716,739,373	20,306,478	2,034,679,219	22,309,332	557,248,643	168,018,004

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	PUBLIC WORKS	PLANNING & ZONING	SPECIAL HOUSING PROGRAMS	SAFE NEIGHBORHOOD PARKS	SEAPORT	SOLID WASTE MGT	TEAM METRO	OFFICE OF THE CITT	WATER AND SEWER
Restated Costs	190,151,802	17,999,418	22,352,663	21,980,685	193,444,192	404,644,748	17,370,964	159,670,814	
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	421,258	294,786		12,974			106,106	49,826	
EQUIPMENT USE ALLOWANCE	1,763,267	79,279	121,776	1,232	471,442	6,729,207	67,942		
OFFICE OF PERF. IMPROVEMENT					22	242			
ENTERPRISE TECHNOLOGY SERVICES	808,925	198,716		4,743			300,214		
COUNTY ATTORNEY	343,288	735,831			256,720	22,388	17,911	22,388	
EMPLOYEE RELATIONS	295,009	60,882		1,343	132,508	404,239	97,143	4,029	
FINANCE DEPT.	129,926	23,003	6,069	1,128	33,553	79,331	36,704	2,296	
AUDIT & MANAGEMENT SERVICES	17,595			68,500	112,946	349,671	3,204	3,204	
OFFICE OF MANAGEMENT & BUDGET	134,694	125,714		22,449	112,245	166,123		22,449	
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	48,821	43			1,200	61,546	69	2	
COUNTY MANAGER	128,609	42,076	19,701	1,340	87,161	241,637	46,765	4,092	
BUSINESS DEVELOPMENT	86,498	76			2,125	109,044	123	3	
FAIR EMPLOYMENT PRACTICES	16,627	3,431		76	7,468	22,783	5,475	227	
GSA FLEET MANAGEMENT	1,251,514	19,252	10,211	72	204,498	6,995,872	142,162	4	
GSA MATERIALS MANAGEMENT	6,529	10,866	809	52	5,604	9,239	5,460	482	
GSA RISK MANAGEMENT	1,755	257		8	6,977	7,470	341	19	
GSA FACILITIES & UTILITIES	549,995	384,873		16,939			138,532	65,053	
GSA CONSTRUCTION MANAGEMENT	30,643	761	20		37	10,158	2,839	53	
Total Indirect Costs	6,034,954	1,979,848	158,586	130,856	1,434,507	15,208,950	967,786	174,127	
Roll-Forward Amount									
Net Costs Adjustments	6,034,954	1,979,848	158,586	130,856	1,434,507	15,208,950	967,786	174,127	
Claimable Costs	6,034,954	1,979,848	158,586	130,856	1,434,507	15,208,950	967,786	174,127	
Total Costs	196,186,756	19,979,266	22,511,249	22,111,541	194,878,699	419,853,698	18,338,750	159,844,941	

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	URBAN ECONOMIC REVITALIZATION	PUBLIC HEALTH TRUST	AVIATION DEPARTMENT	GSA CONSTRUCTION MANAGEMENT	GSA FACILITIES & UTILITIES MGT	GSA RISK MANAGEMENT	GSA MATERIALS MANAGEMENT	GSA FLEET MANAGEMENT	FAIR EMPLOYMENT PRACTICES
Restated Costs	641,533		345,572,941		27,745,594				617,659
Allocated Indirect Costs									
BUILDING USE ALLOWANCE				61,022	153,952	39,854	40,889	240,825	18,100
EQUIPMENT USE ALLOWANCE	5,327			59,017	199,597	41,481	107,990	19,693,876	1,745
OFFICE OF PERF. IMPROVEMENT									
ENTERPRISE TECHNOLOGY SERVICES				137,772	285,049	73,785	75,700	445,896	
COUNTY ATTORNEY	4,478		1,079,119	34,329	71,643	1,304,495	19,403	111,942	7,463
EMPLOYEE RELATIONS			613,297	42,528	88,637	22,831	23,278	138,328	2,686
FINANCE DEPT.	1,144		18,998	66,563	132,498	45,691	43,632	260,019	689
AUDIT & MANAGEMENT SERVICES			451,887	5,238	10,883	2,797	2,899	17,036	
OFFICE OF MANAGEMENT & BUDGET			89,796	13,469	31,429	8,980	8,980	44,898	22,449
GSA ADMINISTRATION				28,949	60,336	15,541	15,846	94,161	
PROCUREMENT MANAGEMENT				11,399	48,794	3,267	3,443	119,373	
COUNTY MANAGER	1,748		76,073	29,592	41,970	34,900	13,080	69,039	2,565
BUSINESS DEVELOPMENT			385,771	20,195	86,451	5,789	6,099	211,497	
FAIR EMPLOYMENT PRACTICES			134,781	2,397	4,996	1,287	1,312	7,796	
GSA FLEET MANAGEMENT	75		34,565	80,947	67,589	23,619	24,358	(21,785,814)	18
GSA MATERIALS MANAGEMENT	44		238,485	1,244	1,333	4,859	(442,810)	4,603	42
GSA RISK MANAGEMENT			19,966	196	280	(1,681,097)	87	406	4
GSA FACILITIES & UTILITIES			39,223	79,671	(29,156,707)	51,630	52,972	311,987	23,448
GSA CONSTRUCTION MANAGEMENT	8			(674,528)	125,677	293	2,843	14,133	29
Total Indirect Costs	12,823		3,181,962						
Roll-Forward Amount									
Net Costs Adjustments	12,823		3,181,962						
Claimable Costs	12,823		3,181,962						
Total Costs	654,356		348,754,903						

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	BUSINESS DEVELOPMENT	COUNTY MANAGER	PROCUREMENT MANAGEMENT	GSA ADMINISTRATION	OFFICE OF MANAGEMENT & BUDGET	AUDIT & MANAGEMENT SERVICES	FINANCE DEPT	EMPLOYEE RELATIONS	COUNTY ATTORNEY
Restated Costs	1,493,512	8,192,152			5,436,540	3,062,145	3,664,696	7,475,745	10,834,179
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	164,975	263,465	150,312	14,295	146,883		192,755	288,971	259,315
EQUIPMENT USE ALLOWANCE	24,133	65,136	40,108	93,358	32,136		28,446	91,715	58,362
OFFICE OF PERF. IMPROVEMENT								66	
ENTERPRISE TECHNOLOGY SERVICES	107,652	139,227	117,671	26,470	106,919	52,792	631,037	3,768,360	157,117
COUNTY ATTORNEY	37,314	55,225	208,958	5,970	120,897		64,180	256,720	(11,793,871)
EMPLOYEE RELATIONS	37,156	89,532	37,156	8,058	25,517	18,354	50,138	(12,310,629)	52,495
FINANCE DEPT.	5,874	10,233	414,051	23,445	11,425	2,040	(5,005,885)	10,765	3,120
AUDIT & MANAGEMENT SERVICES				1,017	763	(3,358,557)	63,947		771
OFFICE OF MANAGEMENT & BUDGET	121,225	121,225	67,347	4,490	(6,096,154)	150,893	21,556		47,424
GSA ADMINISTRATION				(214,833)					
PROCUREMENT MANAGEMENT	6	22	(1,258,994)	325	142	1	25	73	1
COUNTY MANAGER	24,353	(9,298,059)	24,254	12,281	21,198	15,359	29,119	30,652	37,312
BUSINESS DEVELOPMENT	(2,239,950)	34	15	662	290	2	51	149	2
FAIR EMPLOYMENT PRACTICES	2,015	4,855	2,015	437	1,384	995	2,719	3,495	3,010
GSA FLEET MANAGEMENT	6,659	13,095	596	565	165	83	308	706	983
GSA MATERIALS MANAGEMENT	1,124	2,120	1,271	668	1,000	378	5,315	3,914	1,637
GSA RISK MANAGEMENT	99	136	137	84	88	87	198	254	227
GSA FACILITIES & UTILITIES	213,724	341,316	194,728	18,519	190,285		249,712	374,359	335,940
GSA CONSTRUCTION MANAGEMENT	131	286	375	4,189	523	35	1,683	4,685	1,976

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2006

	ENTERPRISE TECHNOLOGY SERVICES	OFFICE OF PERF. IMPROVEMENT	EQUIPMENT USE ALLOWANCE	BUILDING USE ALLOWANCE
Restated Costs	30,537,220		94,616,460	34,525,340
Allocated Indirect Costs				
BUILDING USE ALLOWANCE	867,978			(34,525,340)
EQUIPMENT USE ALLOWANCE	4,349,461	2,201	(94,616,460)	
OFFICE OF PERF. IMPROVEMENT		(2,201)		
ENTERPRISE TECHNOLOGY SERVICES	(37,889,631)			
COUNTY ATTORNEY	7,150			
EMPLOYEE RELATIONS	252,737			
FINANCE DEPT.	81,864			
AUDIT & MANAGEMENT SERVICES	12,240			
OFFICE OF MANAGEMENT & BUDGET	129,337			
GSA ADMINISTRATION				
PROCUREMENT MANAGEMENT	34,256			
COUNTY MANAGER	228,479			
BUSINESS DEVELOPMENT	69,882			
FAIR EMPLOYMENT PRACTICES	14,492			
GSA FLEET MANAGEMENT	163,833			
GSA MATERIALS MANAGEMENT	2,923			
GSA RISK MANAGEMENT	862			
GSA FACILITIES & UTILITIES	1,124,457			
GSA CONSTRUCTION MANAGEMENT	12,461			

**CENTRAL SERVICES COST ALLOCATION PLAN
Schedule of Direct and Indirect Cost Pools**

Direct Cost Pools	Indirect Cost Pools
Building Code Compliance	Building Use Allowance
Administrative Office of the Courts	Equipment Use Allowance
Board of County Commissioners	Enterprise Technology Services
Building Department	County Manager
Clerk of the Courts	County Attorney
Commission on Ethics	Employee Relations
Communications	Finance Department
Community Action Agency	Audit and Management Services
Consumer Services	Office of Management and Budget
Corrections and Rehabilitation	GSA - Administration
Cultural Affairs	Procurement Management
Department of Environmental Resources Management	GSA - Fleet Management
Department of Human Services	GSA - Materials Management
Elections	GSA - Risk Management
Empowerment Zone	GSA - Facilities and Utilities Management
Fire Department	GSA - Construction Management
Homeless Trust	Business Development
Juvenile Assessment Center	Fair Employment Practices
Library	Office of Performance Improvement
Medical Examiner	
Miami-Dade Action Plan	
Miami-Dade Planning Organization	
Miami-Dade Police Department	
Miami-Dade Transit Agency	
Office of Community and Economic Development	
Office of the CITT	
Office of the Mayor	
Parks and Recreation	
Planning and Zoning	
Property Appraiser	
Public Works	
Safe Neighborhoods	
Seaport	
Solid Waste Management	
Tax Collector	
Team Metro	
Non-Departmental	
General Government	
Aviation	

CENTRAL SERVICES COST ALLOCATION PLAN
Schedule of Indirect Cost Pools and Statistical Allocation Methods

Indirect Cost Pool	Statistical Allocation Method
Building Use Allowance	Occupied Square Footage by Department
Equipment Use Allowance	
- Mobile Equipment	Actual Cost of Assigned Equipment
- Furniture and Fixtures	Actual Cost of Assigned Equipment
Audit and Management Services	Actual Number of Audit and Consultant Hours by Department
Office of Management and Budget	Estimated Percentage of Time Worked on each Department
Business Development	Actual Dollar Value of Purchase Orders Processed by Department
County Attorney	Estimated Percentage of Time Worked on each Department
County Manager	Actual Salary Costs Per Department
Employee Relations	Actual Number of Employees by Department (Multiplied by 100)
Enterprise Technology Services	Actual Cost of Mainframe Utilization/Online Transactions
Fair Employment Practices	Actual Number of Employees by Department
Finance Department	Actual Number of Transactions Processed by Department
GSA - Administration	Actual Number of Employees (GSA Divisions)
GSA - Fleet Management	Actual Fleet Charges by Department
GSA - Materials Management	Actual Materials Management Charges by Department
GSA - Risk Management	Actual Insurance Charges by Department
GSA - Facilities and Utilities Management	Occupied Square Footage by Department
GSA - Construction Management	Actual Dollar Amount of GSA Service Tickets and Workorders by Department
Office of Performance Improvement	Actual Time Expended on Projects on each Department
Procurement Management	Actual Dollar Value of Purchase Orders Processed by Department

CENTRAL SERVICES COST ALLOCATION PLAN

Building Use Allowance

Nature and Extent of Services

Building Use Allowance costs represent charges for the utilization of selected County owned buildings by the various departments, divisions and programs of the County. The Building Use Allowance has been calculated at 2 percent of the historical value of County owned facilities, net of any federal contributions. This calculation method provides for an estimated useful life of 50 years for County facilities in accordance with Office of Management and Budget Circular A-87.

The Building Use Allowance has been distributed to all benefiting departments, divisions and programs on the basis of occupied square footage.

Cost Allocation Planning & Performance System
 BUILDING USE ALLOWANCE Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment			Second Apportionment			Total Cost Pool
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Total Restated Costs							\$34,525,340
Enterprise Technology Services	115,669	2.514	\$867,978	115,669	2.514		\$867,978
County Attorney	34,557	0.751	259,315	34,557	0.751		259,315
Employee Relations	38,509	0.837	288,971	38,509	0.837		288,971
Finance Department	25,687	0.558	192,755	25,687	0.558		192,755
Office of Management and Budget	19,574	0.425	146,883	19,574	0.425		146,883
GSA - Administration	1,905	0.041	14,295	1,905	0.041		14,295
Procurement Management	20,031	0.435	150,312	20,031	0.435		150,312
County Manager	35,110	0.763	263,465	35,110	0.763		263,465
Business Development	21,985	0.478	164,975	21,985	0.478		164,975
Fair Employment Practices	2,412	0.052	18,100	2,412	0.052		18,100
GSA - Fleet Management	32,093	0.698	240,825	32,093	0.698		240,825
GSA - Materials Management	5,449	0.118	40,889	5,449	0.118		40,889
GSA - Risk Management	5,311	0.115	39,854	5,311	0.115		39,854
GSA - Facilities and Utilities Management	20,516	0.446	153,952	20,516	0.446		153,952
GSA - Construction Management	8,132	0.177	61,022	8,132	0.177		61,022
Office of the CITT	6,640	0.144	49,826	6,640	0.144		49,826
Team Metro	14,140	0.307	106,106	14,140	0.307		106,106
Safe Neighborhood Parks	1,729	0.038	12,974	1,729	0.038		12,974
Planning & Zoning	39,284	0.854	294,786	39,284	0.854		294,786
Public Works	56,138	1.220	421,258	56,138	1.220		421,258
Parks and Recreation	20,647	0.449	154,935	20,647	0.449		154,935
Metro-Dade Police Department	557,413	12.115	4,182,815	557,413	12.115		4,182,815
Property Appraiser	50,462	1.097	378,666	50,462	1.097		378,666
Non-Departmental	18,305	0.398	137,360	18,305	0.398		137,360
Metro-Dade Transit Agency	208,602	4.534	1,565,345	208,602	4.534		1,565,345
Metro Planning Organization	4,114	0.089	30,871	4,114	0.089		30,871
Medical Examiner	91,776	1.995	688,685	91,776	1.995		688,685
Office of the Mayor	10,746	0.234	80,638	10,746	0.234		80,638
Library	389,180	8.459	2,920,398	389,180	8.459		2,920,398
Juvenile Assessment Center	3,386	0.074	25,408	3,386	0.074		25,408
Homeless Trust	3,361	0.073	25,221	3,361	0.073		25,221
Department of Human Services	20,440	0.444	153,381	20,440	0.444		153,381
General Government	1,843	0.040	13,830	1,843	0.040		13,830
Fire Department	640,165	13.914	4,803,784	640,165	13.914		4,803,784
Tax Collector	46,077	1.001	345,761	46,077	1.001		345,761
Elections	106,006	2.304	795,467	106,006	2.304		795,467
Department of Environmental Resources Mg	151,952	3.303	1,140,245	151,952	3.303		1,140,245
Cultural Affairs	8,063	0.175	60,505	8,063	0.175		60,505
Communications	14,679	0.319	110,151	14,679	0.319		110,151
Consumer Services	30,288	0.658	227,281	30,288	0.658		227,281
Corrections and Rehabilitation	1,177,392	25.590	8,835,124	1,177,392	25.590		8,835,124
Clerk of the Court	366,151	7.958	2,747,589	366,151	7.958		2,747,589
Chief Information Office	13,111	0.285	98,385	13,111	0.285		98,385
Office of Community & Economic Dev.	19,402	0.422	145,592	19,402	0.422		145,592
Board of County Commissioners	44,608	0.970	334,737	44,608	0.970		334,737
Community Action Agency	40,494	0.880	303,866	40,494	0.880		303,866
Building Code Compliance	16,404	0.357	123,095	16,404	0.357		123,095
Animal Services	41,000	0.891	307,663	41,000	0.891		307,663
Net Allocation	4,600,938	100.000	\$34,525,340	4,600,938	100.000	0	\$34,525,340
Direct Costs							
Subtotal			\$34,525,340				\$34,525,340
Unallocated Costs			(\$0)				(\$0)
Total Allocation	4,600,938	100.000	\$34,525,340	4,600,938	100.000	0	\$34,525,340

BUILDING USE ALLOWANCE Cost Pool allocated on the basis of OCCUPIED SQUARE FOOTAGE BY DEPARTMENT.

CENTRAL SERVICES COST ALLOCATION PLAN

Equipment Use Allowance

Nature and Extent of Services

Equipment Use Allowance costs represent charges for the utilization of selected County owned equipment by the various departments, divisions and programs of the County. The following subpools have been separately identified and distributed within the Plan:

Mobile Equipment - calculated based on an estimated 5 year useful life

Furniture and Fixtures - calculated based on an estimated 15 year useful life

Equipment Use Allowance associated with each subpool has been allocated to all benefiting County departments, divisions and programs on the basis of actual cost of assigned equipment.

Cost Allocation Planning & Performance System
EQUIPMENT USE ALLOWANCE Cost Pool
For the Period Ended September 30, 2006

Total Restated Costs	Accumulation of Costs			First	Second	Total	
				Apportionment	Apportionment	Cost Pool	
				\$94,616,460		\$94,616,460	
	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							
Office of Performance Improvement	2,333	0.002	\$2,201	2,333	0.002		\$2,201
Enterprise Technology Services	4,610,699	4.597	4,349,461	4,610,699	4.597		4,349,461
County Attorney	61,867	0.062	58,362	61,867	0.062		58,362
Employee Relations	97,224	0.097	91,715	97,224	0.097		91,715
Finance Department	30,154	0.030	28,446	30,154	0.030		28,446
Audit and Management Services	58,721	0.059	55,394	58,721	0.059		55,394
Office of Management and Budget	34,066	0.034	32,136	34,066	0.034		32,136
GSA - Administration	98,965	0.099	93,358	98,965	0.099		93,358
Procurement Management	42,517	0.042	40,108	42,517	0.042		40,108
County Manager	69,048	0.069	65,136	69,048	0.069		65,136
Business Development	25,583	0.026	24,133	25,583	0.026		24,133
Fair Employment Practices	1,850	0.002	1,745	1,850	0.002		1,745
GSA - Fleet Management	20,876,732	20.814	19,693,876	20,876,732	20.814		19,693,876
GSA - Materials Management	114,476	0.114	107,990	114,476	0.114		107,990
GSA - Risk Management	43,972	0.044	41,481	43,972	0.044		41,481
GSA - Facilities and Utilities Management	211,585	0.211	199,597	211,585	0.211		199,597
GSA - Construction Management	62,562	0.062	59,017	62,562	0.062		59,017
Urban Economic Revitalization	5,647	0.006	5,327	5,647	0.006		5,327
Team Metro	72,023	0.072	67,942	72,023	0.072		67,942
Solid Waste Management	7,133,377	7.112	6,729,207	7,133,377	7.112		6,729,207
Seaport	499,758	0.498	471,442	499,758	0.498		471,442
Safe Neighborhood Parks	1,306	0.001	1,232	1,306	0.001		1,232
Special Housing Programs	129,090	0.129	121,776	129,090	0.129		121,776
Planning & Zoning	84,041	0.084	79,279	84,041	0.084		79,279
Public Works	1,869,173	1.864	1,763,267	1,869,173	1.864		1,763,267
Parks and Recreation	1,078,506	1.075	1,017,399	1,078,506	1.075		1,017,399
Metro-Dade Police Department	3,949,464	3.938	3,725,691	3,949,464	3.938		3,725,691
Property Appraiser	158,540	0.158	149,557	158,540	0.158		149,557
Non-Departmental	12,132,712	12.097	11,445,284	12,132,712	12.097		11,445,284
Administrative Office of the Courts	14,457	0.014	13,638	14,457	0.014		13,638
Metro-Dade Transit Agency	28,183,012	28.099	26,586,190	28,183,012	28.099		26,586,190
Metro Planning Organization	126,157	0.126	119,009	126,157	0.126		119,009
Metro-Miami Action Plan	29,312	0.029	27,651	29,312	0.029		27,651
Medical Examiner	222,762	0.222	210,141	222,762	0.222		210,141
Office of the Mayor	16,321	0.016	15,396	16,321	0.016		15,396
Library	862,980	0.860	814,084	862,980	0.860		814,084
Juvenile Assessment Center	20,326	0.020	19,174	20,326	0.020		19,174
Justice Systems Support	24,567	0.024	23,175	24,567	0.024		23,175
Hurricane Recovery	49,355	0.049	46,559	49,355	0.049		46,559
Homeless Trust	5,609	0.006	5,291	5,609	0.006		5,291
Department of Human Services	309,906	0.309	292,347	309,906	0.309		292,347
General Government	889,049	0.886	838,676	889,049	0.886		838,676
Fire Department	11,221,845	11.188	10,586,026	11,221,845	11.188		10,586,026
Empowerment Zone	3,040	0.003	2,868	3,040	0.003		2,868
Tax Collector	67,999	0.068	64,146	67,999	0.068		64,146
Elections	192,036	0.191	181,155	192,036	0.191		181,155
Commission on Ethics	1,044	0.001	985	1,044	0.001		985
Department of Environmental Resources Mgt.	1,012,880	1.010	955,491	1,012,880	1.010		955,491
Cultural Affairs	443,190	0.442	418,079	443,190	0.442		418,079
Communications	171,651	0.171	161,925	171,651	0.171		161,925
Consumer Services	52,574	0.052	49,595	52,574	0.052		49,595
Corrections and Rehabilitation	831,389	0.829	784,283	831,389	0.829		784,283
Clerk of the Court	1,288,798	1.285	1,215,776	1,288,798	1.285		1,215,776
Chief Information Office	7,601	0.008	7,170	7,601	0.008		7,170
Office of Community & Economic Dev.	202,723	0.202	191,237	202,723	0.202		191,237
Board of County Commissioners	72,635	0.072	68,520	72,635	0.072		68,520
Community Action Agency	241,047	0.240	227,390	241,047	0.240		227,390
Building Department	128,593	0.128	121,307	128,593	0.128		121,307
Building Code Compliance	50,474	0.050	47,614	50,474	0.050		47,614
Net Allocation	100,299,323	100.000	\$94,616,460	100,299,323	100.000	0	\$94,616,460
Direct Costs							
Subtotal			\$94,616,460				\$94,616,460
Unallocated Costs			(\$0)				(\$0)
Total Allocation	100,299,323	100.000	\$94,616,460	100,299,323	100.000	0	\$94,616,460

EQUIPMENT USE ALLOWANCE Cost Pool allocated on the basis of ACTUAL COST OF ASSIGNED EQUIPMENT.

THE FOLLOWING SUBPOOLS HAVE BEEN SEPARATELY IDENTIFIED AND DISTRIBUTED:

1. MOBILE EQUIPMENT - CALCULATED BASED ON AN ESTIMATED USEFUL LIFE OF FIVE YEARS.
2. FURNITURE AND FIXTURES - CALCULATED BASED ON AN ESTIMATED USEFUL LIFE OF FIFTEEN YEARS.

CENTRAL SERVICES COST ALLOCATION PLAN

Enterprise Technology Services

Nature and Extent of Services

The Enterprise Technology Services (ETSD) is responsible for providing computerized information systems support and telecommunications services to all County departments. ETSD provides all budgetary and accounting reports, payroll services reports, as well as other support functions to various user departments throughout the County. In addition, the Telecommunications Division maintains and repairs all telephone systems, radios and related communication equipment for County departments.

ETSD's unrecovered costs have been distributed primarily on the basis of mainframe utilization/on-line usage. All revenues collected by ETSD, including Telecommunication Division's revenues, have been properly credited to the user department and excluded for cost distribution purposes within the Plan.

Cost Allocation Planning & Performance System
 ENTERPRISE TECHNOLOGY SERVICES Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$30,537,220		\$30,537,220
Cross Allocations from Other Pools			
Building Use Allowance	867,978		867,978
Equipment Use Allowance	4,349,461		4,349,461
County Attorney	0	7,150	7,150
Employee Relations	0	252,737	252,737
Finance Department	0	81,864	81,864
Audit and Management Services	0	12,240	12,240
Office of Management and Budget	0	129,337	129,337
Procurement Management	0	34,256	34,256
County Manager	0	228,479	228,479
Business Development	0	69,882	69,882
Fair Employment Practices	0	14,492	14,492
GSA - Fleet Management	0	163,833	163,833
GSA - Materials Management	0	2,923	2,923
GSA - Risk Management	0	862	862
GSA - Facilities and Utilities Management	0	1,124,457	1,124,457
GSA - Construction Management	0	12,461	12,461
Total Cross Allocations from Other Pools	5,217,439	2,134,972	7,352,411
Total Cost to be Allocated	\$35,754,659	2,134,972	\$37,889,631

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
County Attorney	139,263	0.415	\$148,264	139,263	0.415	8,853	\$157,117
Employee Relations	3,340,141	9.946	3,556,024	3,340,141	9.946	212,336	3,768,360
Finance Department	559,329	1.665	595,480	559,329	1.665	35,557	631,037
Audit and Management Services	46,793	0.139	49,817	46,793	0.139	2,975	52,792
Office of Management and Budget	94,769	0.282	100,894	94,769	0.282	6,025	106,919
GSA - Administration	23,462	0.070	24,978	23,462	0.070	1,492	26,470
Procurement Management	104,299	0.311	111,040	104,299	0.311	6,630	117,671
County Manager	123,406	0.367	131,382	123,406	0.367	7,845	139,227
Business Development	95,419	0.284	101,586	95,419	0.284	6,066	107,652
GSA - Fleet Management	395,226	1.177	420,771	395,226	1.177	25,125	445,896
GSA - Materials Management	67,098	0.200	71,435	67,098	0.200	4,265	75,700
GSA - Risk Management	65,400	0.195	69,627	65,400	0.195	4,158	73,785
GSA - Facilities and Utilities Management	252,657	0.752	268,987	252,657	0.752	16,062	285,049
GSA - Construction Management	122,116	0.364	130,009	122,116	0.364	7,763	137,772
Team Metro	266,099	0.792	283,298	266,099	0.792	16,916	300,214
Safe Neighborhood Parks	4,204	0.013	4,476	4,204	0.013	267	4,743
Planning & Zoning	176,135	0.524	187,519	176,135	0.524	11,197	198,716
Public Works	717,002	2.135	763,344	717,002	2.135	45,581	808,925
Parks and Recreation	1,308,212	3.895	1,392,766	1,308,212	3.895	83,164	1,475,930
Metro-Dade Police Department	5,880,438	17.510	6,260,508	5,880,438	17.510	373,826	6,634,334
Property Appraiser	490,692	1.461	522,407	490,692	1.461	31,194	553,601
Non-Departmental	2,770,777	8.250	2,949,860	2,770,777	8.250	176,141	3,126,002
Metro-Dade Transit Agency	4,020,748	11.972	4,280,621	4,020,748	11.972	255,603	4,536,224
Metro-Miami Action Plan	28,176	0.084	29,997	28,176	0.084	1,791	31,788
Medical Examiner	73,489	0.219	78,239	73,489	0.219	4,672	82,911
Office of the Mayor	42,994	0.128	45,773	42,994	0.128	2,733	48,506
Library	529,623	1.577	563,854	529,623	1.577	33,669	597,523
Juvenile Assessment Center	112,620	0.335	119,899	112,620	0.335	7,159	127,058
Homeless Trust	13,287	0.040	14,146	13,287	0.040	845	14,990
Department of Human Services	1,026,002	3.055	1,092,316	1,026,002	3.055	65,224	1,157,540
Tax Collector	1,003,347	2.988	1,068,196	1,003,347	2.988	63,784	1,131,981
Elections	382,262	1.138	406,969	382,262	1.138	24,301	431,271
Cultural Affairs	32,186	0.096	34,266	32,186	0.096	2,046	36,312
Communications	61,375	0.183	65,342	61,375	0.183	3,902	69,244
Consumer Services	122,379	0.364	130,289	122,379	0.364	7,780	138,068
Corrections and Rehabilitation	3,154,766	9.394	3,358,668	3,154,766	9.394	200,552	3,559,220
Clerk of the Court	4,139,599	12.326	4,407,153	4,139,599	12.326	263,159	4,670,312
Office of Community & Economic Dev.	71,551	0.213	76,176	71,551	0.213	4,549	80,724
Board of County Commissioners	175,841	0.524	187,206	175,841	0.524	11,178	198,385
Community Action Agency	692,593	2.062	737,357	692,593	2.062	44,029	781,387
Building Department	670,962	1.998	714,328	670,962	1.998	42,654	756,982

Cost Allocation Planning & Performance System
 ENTERPRISE TECHNOLOGY SERVICES Cost Pool
 For the Period Ended September 30, 2006

Building Code Compliance	78,326	0.233	83,388	78,326	0.233	4,979	88,368
Animal Services	108,962	0.324	116,005	108,962	0.324	6,927	122,931
Net Allocation	<u>33,584,025</u>	<u>100.000</u>	<u>\$35,754,659</u>	<u>33,584,025</u>	<u>100.000</u>	<u>2,134,972</u>	<u>\$37,889,631</u>
Direct Costs							
Subtotal			\$35,754,659				\$37,889,631
Unallocated Costs			(\$0)				(\$0)
Total Allocation	<u>33,584,025</u>	<u>100.000</u>	<u>\$35,754,659</u>	<u>33,584,025</u>	<u>100.000</u>	<u>2,134,972</u>	<u>\$37,889,631</u>

Enterprise Technology Services Cost Pool allocated on the basis of ACTUAL COST OF MAINFRAME/ONLINE USAGE.

ALLOCATION STATISTIC HAS BEEN OFFSET BY COLLECTED REVENUES.

CENTRAL SERVICES COST ALLOCATION PLAN

County Manager

Nature and Extent of Services

The County Manager is responsible for implementing policies set by the Mayor and Board of County Commissioners and overseeing and managing all departmental activities.

The functions and services performed by the County Manager benefit all County departments, as well as federal, state and other grant activities. Costs incurred by this subpool have been distributed to all benefiting County departments, divisions and programs on the basis of actual salary costs.

Cost Allocation Planning & Performance System
 COUNTY MANAGER Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$8,192,152		\$8,192,152
Cross Allocations from Other Pools			
Building Use Allowance	263,465		263,465
Equipment Use Allowance	65,136		65,136
Enterprise Technology Services	131,382	7,845	139,227
County Attorney	52,911	2,313	55,224
Employee Relations	84,669	4,863	89,532
Finance Department	9,367	866	10,233
Office of Management and Budget	116,403	4,821	121,224
Procurement Management	17	5	22
Business Development	0	34	34
Fair Employment Practices	0	4,855	4,855
GSA - Fleet Management	0	13,095	13,095
GSA - Materials Management	0	2,120	2,120
GSA - Risk Management	0	136	136
GSA - Facilities and Utilities Management	0	341,316	341,316
GSA - Construction Management	0	286	286
Total Cross Allocations from Other Pools	723,350	382,557	1,105,907
Total Cost to be Allocated	\$8,915,502	382,557	\$9,298,059

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	52,037	2.563	\$228,479				\$228,479
County Attorney	8,498	0.419	37,312				37,312
Employee Relations	6,981	0.344	30,652				30,652
Finance Department	6,632	0.327	29,119				29,119
Audit and Management Services	3,498	0.172	15,359				15,359
Office of Management and Budget	4,828	0.238	21,198				21,198
GSA - Administration	2,797	0.138	12,281				12,281
Procurement Management	5,524	0.272	24,254				24,254
Business Development	5,308	0.261	23,306	5,308	0.274	1,047	24,353
Fair Employment Practices	559	0.028	2,454	559	0.029	110	2,565
GSA - Fleet Management	15,048	0.741	66,071	15,048	0.776	2,968	69,039
GSA - Materials Management	2,851	0.140	12,518	2,851	0.147	562	13,080
GSA - Risk Management	7,607	0.375	33,400	7,607	0.392	1,500	34,900
GSA - Facilities and Utilities Management	9,148	0.451	40,166	9,148	0.472	1,804	41,970
GSA - Construction Management	6,450	0.318	28,320	6,450	0.333	1,272	29,592
Aviation Department	84,084	4.141	369,188	84,084	4.335	16,583	385,771
Urban Economic Revitalization	381	0.019	1,673	381	0.020	75	1,748
Office of the CITT	892	0.044	3,917	892	0.046	176	4,092
Team Metro	10,193	0.502	44,754	10,193	0.525	2,010	46,765
Solid Waste Management	52,668	2.594	231,250	52,668	2.715	10,387	241,637
Seaport	18,998	0.936	83,415	18,998	0.979	3,747	87,161
Safe Neighborhood Parks	292	0.014	1,282	292	0.015	58	1,340
Special Housing Programs	4,294	0.211	18,854	4,294	0.221	847	19,701
Planning & Zoning	9,171	0.452	40,267	9,171	0.473	1,809	42,076
Public Works	28,032	1.381	123,080	28,032	1.445	5,528	128,609
Parks and Recreation	53,618	2.641	235,421	53,618	2.764	10,575	245,996
Metro-Dade Police Department	320,899	15.804	1,408,974	320,899	16.543	63,288	1,472,262
Property Appraiser	15,067	0.742	66,155	15,067	0.777	2,972	69,126
Non-Departmental	407,762	20.081	1,790,364	407,762	21.021	80,419	1,870,783
Administrative Office of the Courts	6,640	0.327	29,154	6,640	0.342	1,310	30,464
Metro-Dade Transit Agency	220,480	10.858	968,064	220,480	11.366	43,483	1,011,547
Metro Planning Organization	1,618	0.080	7,104	1,618	0.083	319	7,423
Metro-Miami Action Plan	1,650	0.081	7,245	1,650	0.085	325	7,570
Medical Examiner	4,799	0.236	21,071	4,799	0.247	946	22,017
Office of the Mayor	2,532	0.125	11,117	2,532	0.131	499	11,617
Library	24,628	1.213	108,134	24,628	1.270	4,857	112,992
Juvenile Assessment Center	5,402	0.266	23,719	5,402	0.278	1,065	24,784
Justice Systems Support	99	0.005	435	99	0.005	20	454
Hurricane Recovery	18,341	0.903	80,530	18,341	0.946	3,617	84,147
Homeless Trust	827	0.041	3,631	827	0.043	163	3,794
Department of Human Services	48,098	2.369	211,184	48,098	2.480	9,486	220,670
General Government	1,021	0.050	4,483	1,021	0.053	201	4,684

Cost Allocation Planning & Performance System
 COUNTY MANAGER Cost Pool
 For the Period Ended September 30, 2006

Fire Department	194,572	9.582	854,309	194,572	10.031	38,374	892,683
Empowerment Zone	1,523	0.075	6,687	1,523	0.079	300	6,987
Tax Collector	8,963	0.441	39,354	8,963	0.462	1,768	41,122
Elections	8,470	0.417	37,189	8,470	0.437	1,670	38,860
Commission on Ethics	1,310	0.065	5,752	1,310	0.068	258	6,010
Department of Environmental Resources Mg	30,498	1.502	133,908	30,498	1.572	6,015	139,923
Cultural Affairs	2,547	0.125	11,183	2,547	0.131	502	11,685
Communications	3,508	0.173	15,403	3,508	0.181	692	16,094
Consumer Services	5,940	0.293	26,081	5,940	0.306	1,171	27,252
Corrections and Rehabilitation	160,034	7.881	702,663	160,034	8.250	31,562	734,225
Clerk of the Court	56,788	2.797	249,340	56,788	2.928	11,200	260,539
Chief Information Office	4,081	0.201	17,918	4,081	0.210	805	18,723
Office of Community & Economic Dev.	7,310	0.360	32,096	7,310	0.377	1,442	33,538
Board of County Commissioners	9,320	0.459	40,921	9,320	0.480	1,838	42,760
Community Action Agency	24,960	1.229	109,592	24,960	1.287	4,923	114,515
Building Department	21,563	1.062	94,677	21,563	1.112	4,253	98,930
Building Code Compliance	4,199	0.207	18,437	4,199	0.216	828	19,265
Animal Services	4,700	0.231	20,636	4,700	0.242	927	21,563
Net Allocation	<u>2,030,538</u>	<u>100.000</u>	<u>\$8,915,502</u>	<u>1,939,743</u>	<u>100.000</u>	<u>382,557</u>	<u>\$9,298,059</u>
Direct Costs							
Subtotal			<u>\$8,915,502</u>				<u>\$9,298,059</u>
Unallocated Costs							
Total Allocation	<u>2,030,538</u>	<u>100.000</u>	<u>\$8,915,502</u>	<u>1,939,743</u>	<u>100.000</u>	<u>382,557</u>	<u>\$9,298,059</u>

COUNTY MANAGER Cost Pool allocated on the basis of SALARY COSTS PER DEPARTMENT. (DIVIDED BY 1,000)

CENTRAL SERVICES COST ALLOCATION PLAN

County Attorney's Office

Nature and Extent of Services

The County Attorney's Office provides legal representation to the Office of the Mayor, Board of County Commissioners, and all County departments, divisions and programs.

Costs incurred by the County Attorney have been distributed to all benefiting County departments, divisions and programs on the basis of estimated percentage of time worked on each department.

Cost Allocation Planning & Performance System
 COUNTY ATTORNEY Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$10,834,179		\$10,834,179
Cross Allocations from Other Pools			
Building Use Allowance	259,315		259,315
Equipment Use Allowance	58,362		58,362
Enterprise Technology Services	148,264	8,853	157,117
Employee Relations	0	52,495	52,495
Finance Department	0	3,120	3,120
Audit and Management Services	0	771	771
Office of Management and Budget	0	47,424	47,424
Procurement Management	0	1	1
County Manager	0	37,312	37,312
Business Development	0	2	2
Fair Employment Practices	0	3,010	3,010
GSA - Fleet Management	0	983	983
GSA - Materials Management	0	1,637	1,637
GSA - Risk Management	0	227	227
GSA - Facilities and Utilities Management	0	335,940	335,940
GSA - Construction Management	0	1,976	1,976
Total Cross Allocations from Other Pools	465,941	493,752	959,692
Total Cost to be Allocated	\$11,300,120	493,752	\$11,793,871

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	5	0.063	\$7,150				\$7,150
Employee Relations	172	2.177	245,966	172	2.178	10,754	256,720
Finance Department	43	0.544	61,491	43	0.545	2,689	64,180
Office of Management and Budget	81	1.025	115,833	81	1.026	5,064	120,897
GSA - Administration	4	0.051	5,720	4	0.051	250	5,970
Procurement Management	140	1.772	200,205	140	1.773	8,753	208,958
County Manager	37	0.468	52,911	37	0.469	2,313	55,225
Business Development	25	0.316	35,751	25	0.317	1,563	37,314
Fair Employment Practices	5	0.063	7,150	5	0.063	313	7,463
GSA - Fleet Management	75	0.949	107,252	75	0.950	4,689	111,942
GSA - Materials Management	13	0.165	18,590	13	0.165	813	19,403
GSA - Risk Management	874	11.060	1,249,849	874	11.067	54,646	1,304,495
GSA - Facilities and Utilities Management	48	0.607	68,642	48	0.608	3,001	71,643
GSA - Construction Management	23	0.291	32,891	23	0.291	1,438	34,329
Aviation Department	723	9.150	1,033,914	723	9.155	45,205	1,079,119
Urban Economic Revitalization	3	0.038	4,290	3	0.038	188	4,478
Office of the CITT	15	0.190	21,450	15	0.190	938	22,388
Team Metro	12	0.152	17,160	12	0.152	750	17,911
Solid Waste Management	15	0.190	21,450	15	0.190	938	22,388
Seaport	172	2.177	245,966	172	2.178	10,754	256,720
Planning & Zoning	493	6.239	705,006	493	6.243	30,824	735,831
Public Works	230	2.911	328,908	230	2.912	14,381	343,288
Parks and Recreation	241	3.050	344,638	241	3.052	15,068	359,706
Metro-Dade Police Department	434	5.492	620,634	434	5.496	27,135	647,770
Property Appraiser	205	2.594	293,157	205	2.596	12,817	305,974
Non-Departmental	1,822	23.057	2,605,520	1,822	23.072	113,919	2,719,439
Metro-Dade Transit Agency	255	3.227	364,658	255	3.229	15,944	380,602
Metro Planning Organization	14	0.177	20,020	14	0.177	875	20,896
Metro-Miami Action Plan	4	0.051	5,720	4	0.051	250	5,970
Medical Examiner	5	0.063	7,150	5	0.063	313	7,463
Office of the Mayor	39	0.494	55,771	39	0.494	2,438	58,210
Library	5	0.063	7,150	5	0.063	313	7,463
Homeless Trust	25	0.316	35,751	25	0.317	1,563	37,314
Department of Human Services	1	0.013	1,430	1	0.013	63	1,493
Fire Department	103	1.303	147,293	103	1.304	6,440	153,733
Empowerment Zone	4	0.051	5,720	4	0.051	250	5,970
Tax Collector	301	3.809	430,440	301	3.812	18,820	449,260
Elections	41	0.519	58,631	41	0.519	2,563	61,195
Commission on Ethics	7	0.089	10,010	7	0.089	438	10,448
Department of Environmental Resources Mg	167	2.113	238,815	167	2.115	10,442	249,257
Cultural Affairs	13	0.165	18,590	13	0.165	813	19,403

Cost Allocation Planning & Performance System
 COUNTY ATTORNEY Cost Pool
 For the Period Ended September 30, 2006

Communications	15	0.190	21,450	15	0.190	938	22,388
Consumer Services	28	0.354	40,041	28	0.355	1,751	41,792
Corrections and Rehabilitation	475	6.011	679,266	475	6.015	29,699	708,964
Clerk of the Court	31	0.392	44,331	31	0.393	1,938	46,269
Office of Community & Economic Dev.	35	0.443	50,051	35	0.443	2,188	52,239
Board of County Commissioners	335	4.239	479,061	335	4.242	20,946	500,007
Building Department	1	0.013	1,430	1	0.013	63	1,493
Building Code Compliance	63	0.797	90,092	63	0.798	3,939	94,031
Animal Services	25	0.316	35,751	25	0.317	1,563	37,314
Net Allocation	<u>7,902</u>	<u>100.000</u>	<u>\$11,300,120</u>	<u>7,897</u>	<u>100.000</u>	<u>493,752</u>	<u>\$11,793,871</u>
Direct Costs							
Subtotal			\$11,300,120				\$11,793,871
Unallocated Costs							
Total Allocation	<u>7,902</u>	<u>100.000</u>	<u>\$11,300,120</u>	<u>7,897</u>	<u>100.000</u>	<u>493,752</u>	<u>\$11,793,871</u>

COUNTY ATTORNEY Cost Pool allocated on the basis of ESTIMATED PERCENTAGE OF TIME WORKED ON EACH DEPARTMENT.

CENTRAL SERVICES COST ALLOCATION PLAN

Employee Relations

Nature and Extent of Services

Employee Relations is responsible for providing centralized employee relations services to all County departments, including: recruitment, layoff, internal placement, classification, compensation and payroll services; manages employee appeals processes; maintains personnel and medical records, coordinates and provides training programs; negotiates and administers labor contracts and promotes labor/management cooperation; and manages employee benefit programs.

Costs incurred by Employee Relations have been distributed to all benefiting County departments, divisions and programs on the basis of the actual number of employees (multiplied by 100).

Cost Allocation Planning & Performance System
 EMPLOYEE RELATIONS Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$7,475,745		\$7,475,745
Cross Allocations from Other Pools			
Building Use Allowance	288,971		288,971
Equipment Use Allowance	91,715		91,715
Office of Performance Improvement	66	0	66
Enterprise Technology Services	3,556,024	212,336	3,768,360
County Attorney	245,966	10,754	256,720
Finance Department	0	10,765	10,765
Procurement Management	0	73	73
County Manager	0	30,652	30,652
Business Development	0	149	149
Fair Employment Practices	0	3,495	3,495
GSA - Fleet Management	0	706	706
GSA - Materials Management	0	3,914	3,914
GSA - Risk Management	0	254	254
GSA - Facilities and Utilities Management	0	374,359	374,359
GSA - Construction Management	0	4,685	4,685
Total Cross Allocations from Other Pools	4,182,742	652,142	4,834,884
Total Cost to be Allocated	\$11,658,487	652,142	\$12,310,629

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	59,700	2.168	\$252,737				\$252,737
County Attorney	12,400	0.450	52,495				52,495
Finance Department	11,200	0.407	47,415	11,200	0.418	2,724	50,138
Audit and Management Services	4,100	0.149	17,357	4,100	0.153	997	18,354
Office of Management and Budget	5,700	0.207	24,131	5,700	0.213	1,386	25,517
GSA - Administration	1,800	0.065	7,620	1,800	0.067	438	8,058
Procurement Management	8,300	0.301	35,138	8,300	0.309	2,018	37,156
County Manager	20,000	0.726	84,669	20,000	0.746	4,863	89,532
Business Development	8,300	0.301	35,138	8,300	0.309	2,018	37,156
Fair Employment Practices	600	0.022	2,540	600	0.022	146	2,686
GSA - Fleet Management	30,900	1.122	130,813	30,900	1.152	7,514	138,328
GSA - Materials Management	5,200	0.189	22,014	5,200	0.194	1,265	23,278
GSA - Risk Management	5,100	0.185	21,591	5,100	0.190	1,240	22,831
GSA - Facilities and Utilities Management	19,800	0.719	83,822	19,800	0.738	4,815	88,637
GSA - Construction Management	9,500	0.345	40,218	9,500	0.354	2,310	42,528
Aviation Department	137,000	4.975	579,982	137,000	5.109	33,315	613,297
Office of the CITT	900	0.033	3,810	900	0.034	219	4,029
Team Metro	21,700	0.788	91,866	21,700	0.809	5,277	97,143
Solid Waste Management	90,300	3.279	382,280	90,300	3.367	21,959	404,239
Seaport	29,600	1.075	125,310	29,600	1.104	7,198	132,508
Safe Neighborhood Parks	300	0.011	1,270	300	0.011	73	1,343
Planning & Zoning	13,600	0.494	57,575	13,600	0.507	3,307	60,882
Public Works	65,900	2.393	278,984	65,900	2.457	16,025	295,009
Parks and Recreation	110,000	3.994	465,679	110,000	4.102	26,749	492,428
Metro-Dade Police Department	412,100	14.964	1,744,603	412,100	15.367	100,212	1,844,815
Property Appraiser	24,800	0.901	104,989	24,800	0.925	6,031	111,020
Non-Departmental	325,800	11.830	1,379,257	325,800	12.149	79,226	1,458,483
Metro-Dade Transit Agency	355,500	12.909	1,504,990	355,500	13.256	86,448	1,591,438
Metro Planning Organization	1,600	0.058	6,774	1,600	0.060	389	7,163
Metro-Miami Action Plan	2,400	0.087	10,160	2,400	0.089	584	10,744
Medical Examiner	6,000	0.218	25,401	6,000	0.224	1,459	26,860
Office of the Mayor	3,600	0.131	15,240	3,600	0.134	875	16,116
Library	51,000	1.852	215,906	51,000	1.902	12,402	228,308
Juvenile Assessment Center	9,600	0.349	40,641	9,600	0.358	2,334	42,976
Homeless Trust	1,300	0.047	5,503	1,300	0.048	316	5,820
Department of Human Services	87,100	3.163	368,733	87,100	3.248	21,180	389,914
Fire Department	226,200	8.214	957,605	226,200	8.435	55,006	1,012,611
Empowerment Zone	1,100	0.040	4,657	1,100	0.041	267	4,924
Tax Collector	20,000	0.726	84,669	20,000	0.746	4,863	89,532
Elections	12,400	0.450	52,495	12,400	0.462	3,015	55,510
Department of Environmental Resources Mg	47,200	1.714	199,819	47,200	1.760	11,478	211,296
Cultural Affairs	2,900	0.105	12,277	2,900	0.108	705	12,982

Cost Allocation Planning & Performance System
 EMPLOYEE RELATIONS Cost Pool
 For the Period Ended September 30, 2006

Communications	4,900	0.178	20,744	4,900	0.183	1,192	21,935
Consumer Services	10,800	0.392	45,721	10,800	0.403	2,626	48,347
Corrections and Rehabilitation	237,200	8.613	1,004,173	237,200	8.845	57,681	1,061,854
Clerk of the Court	116,400	4.227	492,773	116,400	4.340	28,305	521,078
Office of Community & Economic Dev.	5,700	0.207	24,131	5,700	0.213	1,386	25,517
Board of County Commissioners	15,300	0.556	64,772	15,300	0.571	3,721	68,492
Community Action Agency	56,600	2.055	239,613	56,600	2.111	13,764	253,377
Building Department	28,300	1.028	119,807	28,300	1.055	6,882	126,688
Building Code Compliance	6,600	0.240	27,941	6,600	0.246	1,605	29,546
Animal Services	9,600	0.349	40,641	9,600	0.358	2,334	42,976
Net Allocation	<u>2,753,900</u>	<u>100.000</u>	<u>\$11,658,487</u>	<u>2,681,800</u>	<u>100.000</u>	<u>652,142</u>	<u>\$12,310,629</u>
Direct Costs							
Subtotal			\$11,658,487				\$12,310,629
Unallocated Costs			\$0				\$0
Total Allocation	<u>2,753,900</u>	<u>100.000</u>	<u>\$11,658,487</u>	<u>2,681,800</u>	<u>100.000</u>	<u>652,142</u>	<u>\$12,310,629</u>

EMPLOYEE RELATIONS Cost Pool allocated on the basis of ACTUAL NUMBER OF EMPLOYEES (MULTIPLIED BY 100).

CENTRAL SERVICES COST ALLOCATION PLAN

Finance Department

Nature and Extent of Services

The Finance Department provides financial accounting/reporting, disbursing and debt management services to all County departments, divisions and programs.

Costs incurred by the Finance Department have been properly offset by those revenues collected for services provided. Net allowable expenditures have been allocated to all benefiting County departments, divisions and programs on the basis of actual number of transactions processed.

Cost Allocation Planning & Performance System
 FINANCE DEPARTMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$3,664,696		\$3,664,696
Cross Allocations from Other Pools			
Building Use Allowance	192,755		192,755
Equipment Use Allowance	28,446		28,446
Enterprise Technology Services	595,480	35,557	631,037
County Attorney	61,491	2,689	64,180
Employee Relations	47,415	2,724	50,138
Audit and Management Services	0	63,947	63,947
Office of Management and Budget	0	21,556	21,556
Procurement Management	0	25	25
County Manager	0	29,119	29,119
Business Development	0	51	51
Fair Employment Practices	0	2,719	2,719
GSA - Fleet Management	0	308	308
GSA - Materials Management	0	5,315	5,315
GSA - Risk Management	0	198	198
GSA - Facilities and Utilities Management	0	249,712	249,712
GSA - Construction Management	0	1,683	1,683
Total Cross Allocations from Other Pools	<u>925,586</u>	<u>415,603</u>	<u>1,341,189</u>
Total Cost to be Allocated	<u>\$4,590,282</u>	<u>415,603</u>	<u>\$5,005,885</u>

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	101,116	1.783	81,864				81,864
County Attorney	3,854	0.068	3,120				3,120
Employee Relations	13,296	0.235	10,765				10,765
Audit and Management Services	2,306	0.041	1,867	2,306	0.042	173	2,040
Office of Management and Budget	12,917	0.228	10,458	12,917	0.233	967	11,425
GSA - Administration	26,508	0.468	21,461	26,508	0.477	1,984	23,445
Procurement Management	468,136	8.257	379,005	468,136	8.433	35,046	414,051
County Manager	11,570	0.204	9,367	11,570	0.208	866	10,233
Business Development	6,641	0.117	5,377	6,641	0.120	497	5,874
Fair Employment Practices	779	0.014	631	779	0.014	58	689
GSA - Fleet Management	293,984	5.185	238,011	293,984	5.296	22,009	260,019
GSA - Materials Management	49,331	0.870	39,939	49,331	0.889	3,693	43,632
GSA - Risk Management	51,659	0.911	41,823	51,659	0.931	3,867	45,691
GSA - Facilities and Utilities Management	149,805	2.642	121,283	149,805	2.698	11,215	132,498
GSA - Construction Management	75,258	1.327	60,929	75,258	1.356	5,634	66,563
Aviation Department	21,480	0.379	17,390	21,480	0.387	1,608	18,998
Urban Economic Revitalization	1,293	0.023	1,047	1,293	0.023	97	1,144
Office of the CITT	2,596	0.046	2,102	2,596	0.047	194	2,296
Team Metro	41,498	0.732	33,597	41,498	0.748	3,107	36,704
Solid Waste Management	89,694	1.582	72,617	89,694	1.616	6,715	79,331
Seaport	37,936	0.669	30,713	37,936	0.683	2,840	33,553
Safe Neighborhood Parks	1,275	0.022	1,032	1,275	0.023	95	1,128
Special Housing Programs	6,862	0.121	5,556	6,862	0.124	514	6,069
Planning & Zoning	26,008	0.459	21,056	26,008	0.468	1,947	23,003
Public Works	146,897	2.591	118,928	146,897	2.646	10,997	129,926
Parks and Recreation	1,203,133	21.220	974,062	1,203,133	21.672	90,070	1,064,132
Metro-Dade Police Department	120,343	2.123	97,430	120,343	2.168	9,009	106,439
Property Appraiser	5,324	0.094	4,310	5,324	0.096	399	4,709
Non-Departmental	1,230,166	21.697	995,948	1,230,166	22.159	92,094	1,088,042
Administrative Office of the Courts	23,959	0.423	19,397	23,959	0.432	1,794	21,191
Metro-Dade Transit Agency	241,555	4.260	195,564	241,555	4.351	18,084	213,648
Metro Planning Organization	4,620	0.081	3,740	4,620	0.083	346	4,086
Metro-Miami Action Plan	6,756	0.119	5,470	6,756	0.122	506	5,975
Medical Examiner	11,814	0.208	9,565	11,814	0.213	884	10,449
Office of the Mayor	4,144	0.073	3,355	4,144	0.075	310	3,665
Library	62,471	1.102	50,577	62,471	1.125	4,677	55,254
Juvenile Assessment Center	7,395	0.130	5,987	7,395	0.133	554	6,541
Justice Systems Support	302	0.005	245	302	0.005	23	267
Hurricane Recovery	49,505	0.873	40,079	49,505	0.892	3,706	43,786
Homeless Trust	6,522	0.115	5,280	6,522	0.117	488	5,768
Department of Human Services	388,442	6.851	314,483	388,442	6.997	29,080	343,564

Cost Allocation Planning & Performance System
 FINANCE DEPARTMENT Cost Pool
 For the Period Ended September 30, 2006

General Government	18,914	0.334	15,313	18,914	0.341	1,416	16,729
Fire Department	110,045	1.941	89,093	110,045	1.982	8,238	97,331
Empowerment Zone	4,844	0.085	3,922	4,844	0.087	363	4,284
Tax Collector	22,044	0.389	17,847	22,044	0.397	1,650	19,497
Elections	9,917	0.175	8,029	9,917	0.179	742	8,771
Commission on Ethics	1,804	0.032	1,461	1,804	0.032	135	1,596
Department of Environmental Resources Mg	71,203	1.256	57,646	71,203	1.283	5,330	62,977
Cultural Affairs	11,543	0.204	9,345	11,543	0.208	864	10,209
Communications	9,611	0.170	7,781	9,611	0.173	720	8,501
Consumer Services	19,555	0.345	15,832	19,555	0.352	1,464	17,296
Corrections and Rehabilitation	90,130	1.590	72,970	90,130	1.624	6,747	79,717
Clerk of the Court	59,978	1.058	48,558	59,978	1.080	4,490	53,049
Chief Information Office	4,166	0.073	3,373	4,166	0.075	312	3,685
Office of Community & Economic Dev.	44,335	0.782	35,894	44,335	0.799	3,319	39,213
Board of County Commissioners	29,040	0.512	23,511	29,040	0.523	2,174	25,685
Community Action Agency	90,779	1.601	73,495	90,779	1.635	6,796	80,291
Building Department	40,802	0.720	33,033	40,802	0.735	3,055	36,088
Building Code Compliance	14,436	0.255	11,687	14,436	0.260	1,081	12,768
Animal Services	7,486	0.132	6,061	7,486	0.135	560	6,621
Net Allocation	5,669,782	100.000	\$4,590,282	5,551,516	100.000	415,603	\$5,005,885
Direct Costs							
Subtotal			\$4,590,282				\$5,005,885
Unallocated Costs							
Total Allocation	5,669,782	100.000	\$4,590,282	5,551,516	100.000	415,603	\$5,005,885

FINANCE DEPARTMENT Cost Pool allocated on the basis of ACTUAL NUMBER OF TRANSACTIONS PROCESSED.

CENTRAL SERVICES COST ALLOCATION PLAN

Audit and Management Services

Nature and Extent of Services

Audit and Management Services is responsible for providing financial, operational, compliance and program audits to various County departments and agencies under the direction of the County Manager and certain external entities.

Costs incurred by Audit and Management Services have been distributed to all benefiting County departments, divisions and programs on the basis of actual number of audit and consultant hours.

Cost Allocation Planning & Performance System
 AUDIT & MANAGEMENT SERVICES Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$3,062,145		\$3,062,145
Cross Allocations from Other Pools			
Equipment Use Allowance	55,394		55,394
Enterprise Technology Services	49,817	2,975	52,792
Employee Relations	17,357	997	18,354
Finance Department	1,867	173	2,040
Office of Management and Budget	0	150,893	150,893
Procurement Management	0	1	1
County Manager	0	15,359	15,359
Business Development	0	2	2
Fair Employment Practices	0	995	995
GSA - Fleet Management	0	83	83
GSA - Materials Management	0	378	378
GSA - Risk Management	0	87	87
GSA - Construction Management	0	35	35
Total Cross Allocations from Other Pools	124,435	171,977	296,412
Total Cost to be Allocated	<u>\$3,186,580</u>	<u>171,977</u>	<u>\$3,358,557</u>

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							
Enterprise Technology Services	254	0.384	\$12,240				\$12,240
County Attorney	16	0.024	771				771
Finance Department	1,327	2.007	63,947				63,947
Office of Management and Budget	15	0.023	723	15	0.023	40	763
GSA - Administration	20	0.030	964	20	0.031	53	1,017
GSA - Fleet Management	335	0.507	16,143	335	0.519	893	17,036
GSA - Materials Management	57	0.086	2,747	57	0.088	152	2,899
GSA - Risk Management	55	0.083	2,650	55	0.085	147	2,797
GSA - Facilities and Utilities Management	214	0.324	10,312	214	0.332	570	10,883
GSA - Construction Management	103	0.156	4,963	103	0.160	275	5,238
Aviation Department	8,886	13.438	428,206	8,886	13.770	23,682	451,887
Office of the CITT	63	0.095	3,036	63	0.098	168	3,204
Solid Waste Management	6,876	10.398	331,346	6,876	10.656	18,325	349,671
Seaport	2,221	3.359	107,027	2,221	3.442	5,919	112,946
Safe Neighborhood Parks	1,347	2.037	64,910	1,347	2.087	3,590	68,500
Public Works	346	0.523	16,673	346	0.536	922	17,595
Metro-Dade Police Department	4	0.006	193	4	0.006	11	203
Property Appraiser	7	0.011	337	7	0.011	19	356
Non-Departmental	11,779	17.813	567,616	11,779	18.254	31,392	599,008
Administrative Office of the Courts	277	0.419	13,348	277	0.429	738	14,087
Metro-Dade Transit Agency	10,559	15.968	508,825	10,559	16.363	28,140	536,966
Homeless Trust	870	1.316	41,924	870	1.348	2,319	44,243
Fire Department	99	0.150	4,771	99	0.153	264	5,035
Empowerment Zone	4,062	6.143	195,743	4,062	6.295	10,826	206,568
Tax Collector	2,381	3.601	114,738	2,381	3.690	6,346	121,083
Elections	4,943	7.475	238,197	4,943	7.660	13,173	251,371
Cultural Affairs	5,026	7.601	242,197	5,026	7.789	13,395	255,591
Consumer Services	523	0.791	25,203	523	0.810	1,394	26,597
Clerk of the Court	154	0.233	7,421	154	0.239	410	7,831
Office of Community & Economic Dev.	3,308	5.002	159,409	3,308	5.126	8,816	168,225
Net Allocation	<u>66,127</u>	<u>100.000</u>	<u>\$3,186,580</u>	<u>64,530</u>	<u>100.000</u>	<u>171,977</u>	<u>\$3,358,557</u>
Direct Costs							
Subtotal			\$3,186,580				\$3,358,557
Unallocated Costs							
Total Allocation	<u>66,127</u>	<u>100.000</u>	<u>\$3,186,580</u>	<u>64,530</u>	<u>100.000</u>	<u>171,977</u>	<u>\$3,358,557</u>

AUDIT & MANAGEMENT SERVICES Cost Pool allocated on the basis of ACTUAL NUMBER OF AUDIT AND CONSULTANT HOURS.

CENTRAL SERVICES COST ALLOCATION PLAN

Office of Management and Budget

Nature and Extent of Services

The Office of Management and Budget prepares and monitors the County's operating and capital budgets, performs capital planning and provides financial, economic and management analyses as well as technical assistance to County departments, the County Manager, the Office of the Mayor and the Board of County Commissioners.

Costs incurred by the Office of Management and Budget have been distributed to all benefiting County departments, divisions and programs on the basis of estimated percentage of time worked on each department.

Cost Allocation Planning & Performance System
 OFFICE OF MANAGEMENT & BUDGET Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$5,436,540		\$5,436,540
Cross Allocations from Other Pools			
Building Use Allowance	146,883		146,883
Equipment Use Allowance	32,136		32,136
Enterprise Technology Services	100,894	6,025	106,919
County Attorney	115,833	5,064	120,897
Employee Relations	24,131	1,386	25,517
Finance Department	10,458	967	11,425
Audit and Management Services	723	40	763
Procurement Management	0	142	142
County Manager	0	21,198	21,198
Business Development	0	290	290
Fair Employment Practices	0	1,384	1,384
GSA - Fleet Management	0	165	165
GSA - Materials Management	0	1,000	1,000
GSA - Risk Management	0	88	88
GSA - Facilities and Utilities Management	0	190,285	190,285
GSA - Construction Management	0	523	523
Total Cross Allocations from Other Pools	<u>431,057</u>	<u>228,557</u>	<u>659,614</u>
Total Cost to be Allocated	<u>\$5,867,597</u>	<u>228,557</u>	<u>\$6,096,154</u>

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	30	2.204	\$129,337				\$129,337
County Attorney	11	0.808	47,424				47,424
Finance Department	5	0.367	21,556				21,556
Audit and Management Services	35	2.572	150,893				150,893
GSA - Administration	1	0.073	4,311	1	0.078	179	4,490
Procurement Management	15	1.102	64,669	15	1.172	2,678	67,347
County Manager	27	1.984	116,403	27	2.109	4,821	121,225
Business Development	27	1.984	116,403	27	2.109	4,821	121,225
Fair Employment Practices	5	0.367	21,556	5	0.391	893	22,449
GSA - Fleet Management	10	0.735	43,112	10	0.781	1,786	44,898
GSA - Materials Management	2	0.147	8,622	2	0.156	357	8,980
GSA - Risk Management	2	0.147	8,622	2	0.156	357	8,980
GSA - Facilities and Utilities Management	7	0.514	30,179	7	0.547	1,250	31,429
GSA - Construction Management	3	0.220	12,934	3	0.234	536	13,469
Aviation Department	20	1.470	86,225	20	1.563	3,571	89,796
Office of the CITT	5	0.367	21,556	5	0.391	893	22,449
Solid Waste Management	37	2.719	159,516	37	2.891	6,607	166,123
Seaport	25	1.837	107,781	25	1.953	4,464	112,245
Safe Neighborhood Parks	5	0.367	21,556	5	0.391	893	22,449
Planning & Zoning	28	2.057	120,715	28	2.188	5,000	125,714
Public Works	30	2.204	129,337	30	2.344	5,357	134,694
Parks and Recreation	48	3.527	206,939	48	3.750	8,571	215,510
Metro-Dade Police Department	40	2.939	172,450	40	3.125	7,142	179,592
Property Appraiser	10	0.735	43,112	10	0.781	1,786	44,898
Non-Departmental	505	37.105	2,177,176	505	39.453	90,173	2,267,349
Administrative Office of the Courts	10	0.735	43,112	10	0.781	1,786	44,898
Metro-Dade Transit Agency	50	3.674	215,562	50	3.906	8,928	224,490
Metro Planning Organization	5	0.367	21,556	5	0.391	893	22,449
Metro-Miami Action Plan	11	0.808	47,424	11	0.859	1,964	49,388
Medical Examiner	13	0.955	56,046	13	1.016	2,321	58,367
Library	38	2.792	163,827	38	2.969	6,785	170,612
Juvenile Assessment Center	13	0.955	56,046	13	1.016	2,321	58,367
Department of Human Services	26	1.910	112,092	26	2.031	4,643	116,735
General Government	36	2.645	155,205	36	2.813	6,428	161,633
Fire Department	25	1.837	107,781	25	1.953	4,464	112,245
Tax Collector	10	0.735	43,112	10	0.781	1,786	44,898
Elections	15	1.102	64,669	15	1.172	2,678	67,347
Department of Environmental Resources Mg	20	1.470	86,225	20	1.563	3,571	89,796
Cultural Affairs	32	2.351	137,960	32	2.500	5,714	143,674
Consumer Services	15	1.102	64,669	15	1.172	2,678	67,347
Corrections and Rehabilitation	20	1.470	86,225	20	1.563	3,571	89,796

Cost Allocation Planning & Performance System
 OFFICE OF MANAGEMENT & BUDGET Cost Pool
 For the Period Ended September 30, 2006

Clerk of the Court	5	0.367	21,556	5	0.391	893	22,449
Board of County Commissioners	15	1.102	64,669	15	1.172	2,678	67,347
Community Action Agency	21	1.543	90,536	21	1.641	3,750	94,286
Building Department	12	0.882	51,735	12	0.938	2,143	53,878
Building Code Compliance	18	1.323	77,602	18	1.406	3,214	80,816
Animal Services	18	1.323	77,602	18	1.406	3,214	80,816
Net Allocation	<u>1,361</u>	<u>100.000</u>	<u>\$5,867,597</u>	<u>1,280</u>	<u>100.000</u>	<u>228,557</u>	<u>\$6,096,154</u>
Direct Costs							
Subtotal			\$5,867,597				\$6,096,154
Unallocated Costs							
Total Allocation	<u>1,361</u>	<u>100.000</u>	<u>\$5,867,597</u>	<u>1,280</u>	<u>100.000</u>	<u>228,557</u>	<u>\$6,096,154</u>

OFFICE OF MANAGEMENT & BUDGET Cost Pool allocated on the basis of ESTIMATED PERCENTAGE OF TIME WORKED ON EACH DEPARTMENT.

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Administration Division

Nature and Extent of Services

The General Services Administration is responsible for providing support services necessary for the continued operation of the County government including: fleet, materials, facility and insurance management; facility design, construction and maintenance; real estate acquisition; and lease negotiation and management. The Administration Division is responsible for the overall direction and support of each division and unit.

Costs incurred by GSA - Administration Division have been properly offset by those revenues collected for services provided. Costs incurred by GSA - Administration Division have been distributed to all benefiting GSA divisions and units on the basis of actual number of employees.

Cost Allocation Planning & Performance System
 GSA ADMINISTRATION Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	\$14,295		\$14,295
Equipment Use Allowance	93,358		93,358
Enterprise Technology Services	24,978	1,492	26,470
County Attorney	5,720	250	5,970
Employee Relations	7,620	438	8,058
Finance Department	21,461	1,984	23,445
Audit and Management Services	964	53	1,017
Office of Management and Budget	4,311	179	4,490
Procurement Management	0	325	325
County Manager	0	12,281	12,281
Business Development	0	662	662
Fair Employment Practices	0	437	437
GSA - Fleet Management	0	565	565
GSA - Materials Management	0	668	668
GSA - Risk Management	0	84	84
GSA - Facilities and Utilities Management	0	18,519	18,519
GSA - Construction Management	0	4,189	4,189
Total Cross Allocations from Other Pools	<u>172,708</u>	<u>42,125</u>	<u>214,833</u>
Total Cost to be Allocated	<u>\$172,708</u>	<u>42,125</u>	<u>\$214,833</u>

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							
GSA - Fleet Management	309	43.830	\$75,698	309	43.830	18,463	\$94,161
GSA - Materials Management	52	7.376	12,739	52	7.376	3,107	15,846
GSA - Risk Management	51	7.234	12,494	51	7.234	3,047	15,541
GSA - Facilities and Utilities Management	198	28.085	48,505	198	28.085	11,831	60,336
GSA - Construction Management	95	13.475	23,273	95	13.475	5,676	28,949
Net Allocation	<u>705</u>	<u>100.000</u>	<u>\$172,708</u>	<u>705</u>	<u>100.000</u>	<u>42,125</u>	<u>\$214,833</u>
Direct Costs							
Subtotal			\$172,708				\$214,833
Unallocated Costs							
Total Allocation	<u>705</u>	<u>100.000</u>	<u>\$172,708</u>	<u>705</u>	<u>100.000</u>	<u>42,125</u>	<u>\$214,833</u>

GSA ADMINISTRATION Cost Pool allocated on the basis of TOTAL PERSONNEL OF GSA DIVISIONS.

CENTRAL SERVICES COST ALLOCATION PLAN

Procurement Management

Nature and Extent of Services

Procurement Management is responsible for providing centralized and technical assistance to all County departments in the acquisition of materials, supplies, and services, including architectural and engineering, construction, and other specialized and professional services, while ensuring compliance with established guidelines and procedures.

Costs incurred by Procurement Management have been distributed to all benefiting County departments, divisions and programs on the basis of actual dollar value of purchase orders processed.

Cost Allocation Planning & Performance System
 PROCUREMENT MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	150,312		150,312
Equipment Use Allowance	40,108		40,108
Enterprise Technology Services	111,040	6,630	117,671
County Attorney	200,205	8,753	208,958
Employee Relations	35,138	2,018	37,156
Finance Department	379,005	35,046	414,051
Office of Management and Budget	64,669	2,678	67,347
County Manager	0	24,254	24,254
Business Development	0	15	15
Fair Employment Practices	0	2,015	2,015
GSA - Fleet Management	0	596	596
GSA - Materials Management	0	1,271	1,271
GSA - Risk Management	0	137	137
GSA - Facilities and Utilities Management	0	194,728	194,728
GSA - Construction Management	0	375	375
Total Cross Allocations from Other Pools	980,476	278,518	1,258,994
Total Cost to be Allocated	\$980,476	278,518	\$1,258,994

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	1	0.000	\$0				\$0
Enterprise Technology Services	14,845,887	3.494	34,256				34,256
County Attorney	478	0.000	1				1
Employee Relations	31,601	0.007	73				73
Finance Department	10,848	0.003	25				25
Audit and Management Services	333	0.000	1				1
Office of Management and Budget	61,564	0.014	142				142
GSA - Administration	140,636	0.033	325				325
County Manager	7,267	0.002	17	7,267	0.002	5	22
Business Development	1,910	0.000	4	1,910	0.000	1	6
GSA - Fleet Management	39,963,870	9.405	92,214	39,963,870	9.751	27,159	119,373
GSA - Materials Management	1,152,506	0.271	2,659	1,152,506	0.281	783	3,443
GSA - Risk Management	1,093,900	0.257	2,524	1,093,900	0.267	743	3,267
GSA - Facilities and Utilities Management	16,335,482	3.844	37,693	16,335,482	3.986	11,101	48,794
GSA - Construction Management	3,816,046	0.898	8,805	3,816,046	0.931	2,593	11,399
Aviation Department	25,467,788	5.994	58,765	25,467,788	6.214	17,308	76,073
Urban Economic Revitalization	90	0.000	0	90	0.000	0	0
Office of the CITT	524	0.000	1	524	0.000	0	2
Team Metro	23,203	0.005	54	23,203	0.006	16	69
Solid Waste Management	20,604,646	4.849	47,544	20,604,646	5.028	14,003	61,546
Seaport	401,573	0.095	927	401,573	0.098	273	1,200
Planning & Zoning	14,448	0.003	33	14,448	0.004	10	43
Public Works	16,344,345	3.846	37,713	16,344,345	3.988	11,107	48,821
Parks and Recreation	30,389,564	7.152	70,122	30,389,564	7.415	20,653	90,774
Metro-Dade Police Department	6,834,734	1.608	15,771	6,834,734	1.668	4,645	20,415
Property Appraiser	4,653	0.001	11	4,653	0.001	3	14
Non-Departmental	218,029,033	51.310	503,086	218,029,033	53.200	148,171	651,257
Administrative Office of the Courts	5,858	0.001	14	5,858	0.001	4	17
Metro-Dade Transit Agency	11,034,715	2.597	25,462	11,034,715	2.693	7,499	32,961
Metro Planning Organization	69	0.000	0	69	0.000	0	0
Metro-Miami Action Plan	582	0.000	1	582	0.000	0	2
Medical Examiner	117,694	0.028	272	117,694	0.029	80	352
Office of the Mayor	611	0.000	1	611	0.000	0	2
Library	349,029	0.082	805	349,029	0.085	237	1,043
Juvenile Assessment Center	18,751	0.004	43	18,751	0.005	13	56
Homeless Trust	24	0.000	0	24	0.000	0	0
Department of Human Services	553,344	0.130	1,277	553,344	0.135	376	1,653
General Government	275	0.000	1	275	0.000	0	1
Fire Department	10,904,947	2.566	25,162	10,904,947	2.661	7,411	32,573
Empowerment Zone	954	0.000	2	954	0.000	1	3
Tax Collector	34,913	0.008	81	34,913	0.009	24	104
Elections	14,768	0.003	34	14,768	0.004	10	44

Cost Allocation Planning & Performance System
 PROCUREMENT MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Department of Environmental Resources Mg	894,732	0.211	2,065	894,732	0.218	608	2,673
Cultural Affairs	26,510	0.006	61	26,510	0.006	18	79
Communications	35,419	0.008	82	35,419	0.009	24	106
Consumer Services	5,403	0.001	12	5,403	0.001	4	16
Corrections and Rehabilitation	4,346,183	1.023	10,028	4,346,183	1.060	2,954	12,982
Clerk of the Court	327,232	0.077	755	327,232	0.080	222	977
Office of Community & Economic Dev.	4,054	0.001	9	4,054	0.001	3	12
Board of County Commissioners	58,387	0.014	135	58,387	0.014	40	174
Community Action Agency	535,611	0.126	1,236	535,611	0.131	364	1,600
Building Department	50,007	0.012	115	50,007	0.012	34	149
Building Code Compliance	9,346	0.002	22	9,346	0.002	6	28
Animal Services	15,731	0.004	36	15,731	0.004	11	47
Net Allocation	<u>424,922,079</u>	<u>100.000</u>	<u>\$980,476</u>	<u>409,830,731</u>	<u>100.000</u>	<u>278,518</u>	<u>\$1,258,994</u>
Direct Costs							
Subtotal			\$980,476				\$1,258,994
Unallocated Costs							
Total Allocation	<u>424,922,079</u>	<u>100.000</u>	<u>\$980,476</u>	<u>409,830,731</u>	<u>100.000</u>	<u>278,518</u>	<u>\$1,258,994</u>

PROCUREMENT MANAGEMENT Cost Pool allocated on the basis of ACTUAL NUMBER OF PURCHASE ORDERS PROCESSED.

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Fleet Management Division

Nature and Extent of Services

The General Services Administration is responsible for providing support services necessary for the continued operation of the County government including: fleet, materials, facility and insurance management; facility design, construction and maintenance; real estate acquisition; and lease negotiation and management. The Fleet Management Division is responsible for providing fleet and motor pool services to all County departments.

Costs incurred by GSA - Fleet Management Division have been properly offset by those revenues collected for services provided. Only cross-allocated costs (i.e., actual costs incurred by other central service support departments) that are associated with the GSA - Fleet Management Division have been distributed to all benefiting County departments, division and programs on the basis of actual fleet management charges.

Cost Allocation Planning & Performance System
 GSA FLEET MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
	\$0		\$0
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	240,825		240,825
Equipment Use Allowance	19,693,876		19,693,876
Enterprise Technology Services	420,771	25,125	445,896
County Attorney	107,252	4,689	111,942
Employee Relations	130,813	7,514	138,328
Finance Department	238,011	22,009	260,019
Audit and Management Services	16,143	893	17,036
Office of Management and Budget	43,112	1,786	44,898
GSA - Administration	75,697	18,463	94,161
Procurement Management	92,214	27,159	119,373
County Manager	66,071	2,968	69,039
Business Development	188,117	23,381	211,497
Fair Employment Practices	7,501	295	7,796
GSA - Materials Management	0	4,603	4,603
GSA - Risk Management	0	406	406
GSA - Facilities and Utilities Management	0	311,987	311,987
GSA - Construction Management	0	14,133	14,133
Total Cross Allocations from Other Pools	21,320,404	465,410	21,785,814
Total Cost to be Allocated	\$21,320,404	465,410	\$21,785,814

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	700,840	0.768	\$163,833				\$163,833
County Attorney	4,204	0.005	983				983
Employee Relations	3,018	0.003	706				706
Finance Department	1,318	0.001	308				308
Audit and Management Services	356	0.000	83				83
Office of Management and Budget	704	0.001	165				165
GSA - Administration	2,417	0.003	565				565
Procurement Management	2,549	0.003	596				596
County Manager	56,019	0.061	13,095				13,095
Business Development	28,484	0.031	6,659				6,659
Fair Employment Practices	78	0.000	18				18
GSA - Materials Management	101,952	0.112	23,833	101,952	0.113	525	24,358
GSA - Risk Management	98,860	0.108	23,110	98,860	0.109	509	23,619
GSA - Facilities and Utilities Management	282,902	0.310	66,133	282,902	0.313	1,456	67,589
GSA - Construction Management	338,813	0.371	79,203	338,813	0.375	1,744	80,947
Aviation Department	998,204	1.094	233,346	998,204	1.104	5,139	238,485
Urban Economic Revitalization	313	0.000	73	313	0.000	2	75
Office of the CITT	16	0.000	4	16	0.000	0	4
Team Metro	595,035	0.652	139,099	595,035	0.658	3,063	142,162
Solid Waste Management	29,281,950	32.106	6,845,125	29,281,950	32.390	150,747	6,995,872
Seaport	855,949	0.938	200,092	855,949	0.947	4,407	204,498
Safe Neighborhood Parks	301	0.000	70	301	0.000	2	72
Special Housing Programs	42,741	0.047	9,991	42,741	0.047	220	10,211
Planning & Zoning	80,583	0.088	18,838	80,583	0.089	415	19,252
Public Works	5,238,343	5.744	1,224,547	5,238,343	5.794	26,968	1,251,514
Parks and Recreation	4,139,697	4.539	967,721	4,139,697	4.579	21,312	989,033
Metro-Dade Police Department	28,651,427	31.415	6,697,730	28,651,427	31.693	147,501	6,845,231
Property Appraiser	196,807	0.216	46,007	196,807	0.218	1,013	47,020
Non-Departmental	4,099,033	4.494	958,215	4,099,033	4.534	21,102	979,317
Administrative Office of the Courts	25,837	0.028	6,040	25,837	0.029	133	6,173
Metro-Dade Transit Agency	1,405,092	1.541	328,463	1,405,092	1.554	7,234	335,696
Metro Planning Organization	3,348	0.004	783	3,348	0.004	17	800
Metro-Miami Action Plan	4,759	0.005	1,112	4,759	0.005	24	1,137
Medical Examiner	23,663	0.026	5,532	23,663	0.026	122	5,653
Office of the Mayor	14,631	0.016	3,420	14,631	0.016	75	3,496
Library	409,487	0.449	95,724	409,487	0.453	2,108	97,832
Juvenile Assessment Center	48,402	0.053	11,315	48,402	0.054	249	11,564
Hurricane Recovery	3,646	0.004	852	3,646	0.004	19	871
Homeless Trust	862	0.001	202	862	0.001	4	206
Department of Human Services	1,732,037	1.899	404,891	1,732,037	1.916	8,917	413,808

Cost Allocation Planning & Performance System
 GSA FLEET MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

General Government	299	0.000	70	299	0.000	2	71
Fire Department	5,971,702	6.548	1,395,981	5,971,702	6.606	30,743	1,426,724
Empowerment Zone	1,667	0.002	390	1,667	0.002	9	398
Tax Collector	108,820	0.119	25,438	108,820	0.120	560	25,999
Elections	115,064	0.126	26,898	115,064	0.127	592	27,490
Commission on Ethics	9,948	0.011	2,326	9,948	0.011	51	2,377
Department of Environmental Resources Mg	732,345	0.803	171,197	732,345	0.810	3,770	174,968
Cultural Affairs	2,071	0.002	484	2,071	0.002	11	495
Communications	63,588	0.070	14,865	63,588	0.070	327	15,192
Consumer Services	274,629	0.301	64,199	274,629	0.304	1,414	65,613
Corrections and Rehabilitation	1,989,301	2.181	465,031	1,989,301	2.200	10,241	475,272
Clerk of the Court	99,178	0.109	23,184	99,178	0.110	511	23,695
Chief Information Office	48	0.000	11	48	0.000	0	11
Office of Community & Economic Dev.	179,985	0.197	42,074	179,985	0.199	927	43,001
Board of County Commissioners	170,565	0.187	39,872	170,565	0.189	878	40,750
Community Action Agency	495,929	0.544	115,931	495,929	0.549	2,553	118,484
Building Department	1,003,903	1.101	234,678	1,003,903	1.110	5,168	239,847
Building Code Compliance	164,527	0.180	38,461	164,527	0.182	847	39,308
Animal Services	345,788	0.379	80,833	345,788	0.382	1,780	82,614
Net Allocation	91,204,034	100.000	\$21,320,404	90,404,047	100.000	465,408	\$21,785,814
Direct Costs							
Subtotal			\$21,320,404				\$21,785,814
Unallocated Costs			\$0				\$0
Total Allocation	91,204,034	100.000	\$21,320,404	90,404,047	100.000	465,408	\$21,785,814

GSA FLEET MANAGEMENT Cost Pool allocated on the basis of ACTUAL FLEET CHARGES.

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Materials Management Division

Nature and Extent of Services

The General Services Administration is responsible for providing support services necessary for the continued operation of the County government including: fleet, materials, facility and insurance management; facility design, construction and maintenance; real estate acquisition; and lease negotiation and management. The Materials Management Division is responsible for providing supplies, materials and warehouse services to all County departments.

Costs incurred by GSA - Materials Management Division have been properly offset by those revenues collected for services provided. Only cross-allocated costs (i.e., actual costs incurred by other central service support departments) that are associated with the GSA - Materials Management Division have been distributed to all benefiting County departments, division and programs on the basis of actual materials management charges.

Cost Allocation Planning & Performance System
 GSA MATERIALS MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
	\$0		\$0
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	40,889		40,889
Equipment Use Allowance	107,990		107,990
Enterprise Technology Services	71,435	4,265	75,700
County Attorney	18,590	813	19,403
Employee Relations	22,014	1,265	23,279
Finance Department	39,939	3,693	43,633
Audit and Management Services	2,747	152	2,900
Office of Management and Budget	8,622	357	8,979
GSA - Administration	12,739	3,107	15,845
Procurement Management	2,659	783	3,442
County Manager	12,518	562	13,080
Business Development	5,425	674	6,098
Fair Employment Practices	1,262	50	1,311
GSA - Fleet Management	23,833	525	24,358
GSA - Risk Management	0	87	87
GSA - Facilities and Utilities Management	0	52,972	52,972
GSA - Construction Management	0	2,843	2,843
Total Cross Allocations from Other Pools	370,662	72,148	442,810
Total Cost to be Allocated	\$370,662	72,148	\$442,810

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	145,548	0.789	\$2,923				\$2,923
County Attorney	81,525	0.442	1,637				1,637
Employee Relations	194,922	1.056	3,914				3,914
Finance Department	264,692	1.434	5,315				5,315
Audit and Management Services	18,821	0.102	378				378
Office of Management and Budget	49,780	0.270	1,000				1,000
GSA - Administration	33,278	0.180	668				668
Procurement Management	63,289	0.343	1,271				1,271
County Manager	105,564	0.572	2,120				2,120
Business Development	55,950	0.303	1,124				1,124
Fair Employment Practices	2,081	0.011	42				42
GSA - Fleet Management	229,207	1.242	4,603				4,603
GSA - Risk Management	200,175	1.084	4,020	200,175	1.163	839	4,859
GSA - Facilities and Utilities Management	54,909	0.297	1,103	54,909	0.319	230	1,333
GSA - Construction Management	51,238	0.278	1,029	51,238	0.298	215	1,244
Aviation Department	822,565	4.456	16,518	822,565	4.779	3,448	19,966
Urban Economic Revitalization	1,793	0.010	36	1,793	0.010	8	44
Office of the CITT	19,863	0.108	399	19,863	0.115	83	482
Team Metro	224,945	1.219	4,517	224,945	1.307	943	5,460
Solid Waste Management	380,641	2.062	7,644	380,641	2.211	1,595	9,239
Seaport	230,885	1.251	4,637	230,885	1.341	968	5,604
Safe Neighborhood Parks	2,151	0.012	43	2,151	0.012	9	52
Special Housing Programs	33,321	0.181	669	33,321	0.194	140	809
Planning & Zoning	447,652	2.425	8,990	447,652	2.601	1,876	10,866
Public Works	269,003	1.457	5,402	269,003	1.563	1,128	6,529
Parks and Recreation	945,857	5.124	18,994	945,857	5.495	3,964	22,959
Metro-Dade Police Department	1,758,749	9.528	35,318	1,758,749	10.217	7,372	42,690
Property Appraiser	839,929	4.551	16,867	839,929	4.880	3,520	20,388
Non-Departmental	1,481,257	8.025	29,746	1,481,257	8.605	6,209	35,954
Metro-Dade Transit Agency	2,527,178	13.692	50,750	2,527,178	14.682	10,592	61,343
Metro Planning Organization	13,444	0.073	270	13,444	0.078	56	326
Metro-Miami Action Plan	20,827	0.113	418	20,827	0.121	87	506
Medical Examiner	27,575	0.149	554	27,575	0.160	116	669
Office of the Mayor	31,649	0.171	636	31,649	0.184	133	768
Library	182,408	0.988	3,663	182,408	1.060	765	4,428
Juvenile Assessment Center	109,406	0.593	2,197	109,406	0.636	459	2,656
Hurricane Recovery	6,609	0.036	133	6,609	0.038	28	160
Homeless Trust	7,440	0.040	149	7,440	0.043	31	181
Department of Human Services	643,915	3.489	12,931	643,915	3.741	2,699	15,630
General Government	16,662	0.090	335	16,662	0.097	70	404

Cost Allocation Planning & Performance System
 GSA MATERIALS MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Fire Department	494,848	2.681	9,937	494,848	2.875	2,074	12,011
Empowerment Zone	5,253	0.028	105	5,253	0.031	22	128
Tax Collector	311,774	1.689	6,261	311,774	1.811	1,307	7,568
Elections	2,054,400	11.130	41,255	2,054,400	11.935	8,611	49,866
Commission on Ethics	5,957	0.032	120	5,957	0.035	25	145
Department of Environmental Resources Mg	453,579	2.457	9,109	453,579	2.635	1,901	11,010
Cultural Affairs	36,545	0.198	734	36,545	0.212	153	887
Communications	30,757	0.167	618	30,757	0.179	129	747
Consumer Services	153,289	0.830	3,078	153,289	0.891	642	3,721
Corrections and Rehabilitation	400,910	2.172	8,051	400,910	2.329	1,680	9,731
Clerk of the Court	253,021	1.371	5,081	253,021	1.470	1,061	6,142
Chief Information Office	38,217	0.207	767	38,217	0.222	160	928
Office of Community & Economic Dev.	47,124	0.255	946	47,124	0.274	198	1,144
Board of County Commissioners	347,531	1.883	6,979	347,531	2.019	1,457	8,436
Community Action Agency	579,941.00	3.142	11,646	579,941	3.369	2,431	14,077
Building Department	379,446	2.056	7,620	379,446	2.204	1,590	9,210
Building Code Compliance	153,483	0.832	3,082	153,483	0.892	643	3,725
Animal Services	115,118	0.624	2,312	115,118	0.669	483	2,794
Net Allocation	<u>18,457,896</u>	<u>100.000</u>	<u>\$370,662</u>	<u>17,213,239</u>	<u>100.000</u>	<u>72,148</u>	<u>\$442,811</u>
Direct Costs							
Subtotal			\$370,662				\$442,811
Unallocated Costs							
Total Allocation	<u>18,457,896</u>	<u>100.000</u>	<u>\$370,662</u>	<u>17,213,239</u>	<u>100.000</u>	<u>72,148</u>	<u>\$442,811</u>

GSA MATERIALS MANAGEMENT Cost Pool allocated on the basis of ACTUAL MATERIALS MANAGEMENT CHARGES.

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Risk Management Division

Nature and Extent of Services

The General Services Administration is responsible for providing support services necessary for the continued operation of the County government including: fleet, materials, facility and insurance management; facility design, construction and maintenance; real estate acquisition; and lease negotiation and management. The Risk Management Division is responsible for providing insurance, worker's compensation and self-insurance policy services to all County departments.

Costs incurred by GSA - Risk Management Division have been properly offset by those revenues collected for services provided. Only cross-allocated costs (i.e., actual costs incurred by other central service support departments) that are associated with the GSA - Risk Management Division have been distributed to all benefiting County departments, divisions and programs on the basis of actual insurance charges.

Cost Allocation Planning & Performance System
 GSA RISK MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	39,854		39,854
Equipment Use Allowance	41,481		41,481
Enterprise Technology Services	69,627	4,158	73,785
County Attorney	1,249,849	54,646	1,304,495
Employee Relations	21,591	1,240	22,831
Finance Department	41,823	3,867	45,691
Audit and Management Services	2,650	147	2,797
Office of Management and Budget	8,622	357	8,980
GSA - Administration	12,494	3,047	15,541
Procurement Management	2,524	743	3,267
County Manager	33,400	1,500	34,900
Business Development	5,149	640	5,789
Fair Employment Practices	1,238	49	1,287
GSA - Fleet Management	23,110	509	23,619
GSA - Materials Management	4,020	839	4,859
GSA - Facilities and Utilities Management	0	51,630	51,630
GSA - Construction Management	0	293	293
Total Cross Allocations from Other Pools	1,557,432	123,665	1,681,097
Total Cost to be Allocated	\$1,557,432	123,665	\$1,681,097

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	241,000	0.055	862				862
County Attorney	63,500	0.015	227				227
Employee Relations	71,100	0.016	254				254
Finance Department	55,500	0.013	198				198
Audit and Management Services	24,200	0.006	87				87
Office of Management and Budget	24,700	0.006	88				88
GSA - Administration	23,500	0.005	84				84
Procurement Management	38,300	0.009	137				137
County Manager	38,100	0.009	136				136
Business Development	27,700	0.006	99				99
Fair Employment Practices	1,200	0.000	4				4
GSA - Fleet Management	113,466	0.026	406				406
GSA - Materials Management	24,400	0.006	87				87
GSA - Facilities and Utilities Management	72,600	0.017	260	72,600	0.017	21	280
GSA - Construction Management	50,680	0.012	181	50,680	0.012	14	196
Aviation Department	10,159,830	2.333	36,333	10,159,830	2.337	2,890	39,223
Office of the CITT	4,800	0.001	17	4,800	0.001	1	19
Team Metro	88,338	0.020	316	88,338	0.020	25	341
Solid Waste Management	1,934,834	0.444	6,919	1,934,834	0.445	550	7,470
Seaport	1,807,263	0.415	6,463	1,807,263	0.416	514	6,977
Safe Neighborhood Parks	2,000	0.000	7	2,000	0.000	1	8
Planning & Zoning	66,500	0.015	238	66,500	0.015	19	257
Public Works	454,694	0.104	1,626	454,694	0.105	129	1,755
Parks and Recreation	592,017	0.136	2,117	592,017	0.136	168	2,286
Metro-Dade Police Department	4,524,233	1.039	16,179	4,524,233	1.041	1,287	17,466
Property Appraiser	118,500	0.027	424	118,500	0.027	34	457
Non-Departmental	390,074,746	89.568	1,394,968	390,074,746	89.722	110,955	1,505,923
Administrative Office of the Courts	232,400	0.053	831	232,400	0.053	66	897
Metro-Dade Transit Agency	10,128,193	2.326	36,220	10,128,193	2.330	2,881	39,101
Metro Planning Organization	8,500	0.002	30	8,500	0.002	2	33
Metro-Miami Action Plan	9,600	0.002	34	9,600	0.002	3	37
Medical Examiner	28,700	0.007	103	28,700	0.007	8	111
Office of the Mayor	10,200	0.002	36	10,200	0.002	3	39
Library	741,772	0.170	2,653	741,772	0.171	211	2,864
Juvenile Assessment Center	36,469	0.008	130	36,469	0.008	10	141
Homeless Trust	5,000	0.001	18	5,000	0.001	1	19
Department of Human Services	463,838	0.107	1,659	463,838	0.107	132	1,791
General Government	4,487,006	1.030	16,046	4,487,006	1.032	1,276	17,323
Fire Department	1,911,447	0.439	6,836	1,911,447	0.440	544	7,379
Empowerment Zone	15,227	0.003	54	15,227	0.004	4	59

Cost Allocation Planning & Performance System
 GSA RISK MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Tax Collector	83,007	0.019	297	83,007	0.019	24	320
Elections	32,800	0.008	117	32,800	0.008	9	127
Commission on Ethics	1,600	0.000	6	1,600	0.000	0	6
Department of Environmental Resources Mg	244,407	0.056	874	244,407	0.056	70	944
Cultural Affairs	2,306,148	0.530	8,247	2,306,148	0.530	656	8,903
Communications	19,200	0.004	69	19,200	0.004	5	74
Consumer Services	53,400	0.012	191	53,400	0.012	15	206
Corrections and Rehabilitation	2,457,498	0.564	8,788	2,457,498	0.565	699	9,487
Clerk of the Court	598,900	0.138	2,142	598,900	0.138	170	2,312
Chief Information Office	16,362	0.004	59	16,362	0.004	5	63
Office of Community & Economic Dev.	298,006	0.068	1,066	298,006	0.069	85	1,150
Board of County Commissioners	52,400	0.012	187	52,400	0.012	15	202
Community Action Agency	358,526	0.082	1,282	358,526	0.082	102	1,384
Building Department	153,200	0.035	548	153,200	0.035	44	591
Building Code Compliance	26,200	0.006	94	26,200	0.006	7	101
Animal Services	26,800	0.006	96	26,800	0.006	8	103
Net Allocation	<u>435,504,507</u>	<u>100.000</u>	<u>\$1,557,432</u>	<u>434,757,841</u>	<u>100.000</u>	<u>123,665</u>	<u>\$1,681,097</u>
Direct Costs							
Subtotal			\$1,557,432				\$1,681,097
Unallocated Costs							
Total Allocation	<u>435,504,507</u>	<u>100.000</u>	<u>\$1,557,432</u>	<u>434,757,841</u>	<u>100.000</u>	<u>123,665</u>	<u>\$1,681,097</u>

GSA RISK MANAGEMENT Cost Pool allocated on the basis of ACTUAL INSURANCE CHARGES.

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Facilities and Utilities Management

Nature and Extent of Services

The General Services Administration is responsible for providing support services necessary for the continued operation of the County government including: fleet, materials, facility and insurance management; facility design, construction and maintenance; real estate acquisition; and lease negotiation and management. The Facilities and Utilities Management Division is responsible for providing facilities managements services to all County departments.

Costs incurred by GSA - Facilities and Utilities Management Division have been distributed to all benefiting departments, divisions and programs on the basis of occupied square footage.

Cost Allocation Planning & Performance System
 GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$27,745,594		\$27,745,594
Cross Allocations from Other Pools			
Building Use Allowance	153,952		153,952
Equipment Use Allowance	199,597		199,597
Enterprise Technology Services	268,987	16,062	285,049
County Attorney	68,642	3,001	71,643
Employee Relations	83,822	4,815	88,637
Finance Department	121,283	11,215	132,498
Audit and Management Services	10,312	570	10,883
Office of Management and Budget	30,179	1,250	31,429
GSA - Administration	48,505	11,831	60,336
Procurement Management	37,693	11,101	48,794
County Manager	40,166	1,804	41,970
Business Development	76,894	9,557	86,451
Fair Employment Practices	4,806	189	4,996
GSA - Fleet Management	66,133	1,456	67,589
GSA - Materials Management	1,103	230	1,333
GSA - Risk Management	260	21	280
GSA - Construction Management	0	125,677	125,677
Total Cross Allocations from Other Pools	1,212,333	198,780	1,411,113
Total Cost to be Allocated	\$28,957,927	198,780	\$29,156,707

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Base	Percent	Dollar Allocation	Base	Percent	Dollar Allocation	
Enterprise Technology Services	115,669	3.883	\$1,124,457				\$1,124,457
County Attorney	34,557	1.160	\$335,940				\$335,940
Employee Relations	38,509	1.293	374,359				374,359
Finance Department	25,687	0.862	249,712				249,712
Office of Management and Budget	19,574	0.657	190,285				190,285
GSA - Administration	1,905	0.064	18,519				18,519
Procurement Management	20,031	0.672	194,728				194,728
County Manager	35,110	1.179	341,316				341,316
Business Development	21,985	0.738	213,724				213,724
Fair Employment Practices	2,412	0.081	23,448				23,448
GSA - Fleet Management	32,093	1.077	311,987				311,987
GSA - Materials Management	5,449	0.183	52,972				52,972
GSA - Risk Management	5,311	0.178	51,630				51,630
GSA - Construction Management	8,132	0.273	79,054	8,132	0.310	617	79,671
Office of the CITT	6,640	0.223	64,550	6,640	0.253	504	65,053
Team Metro	14,140	0.475	137,460	14,140	0.540	1,073	138,532
Safe Neighborhood Parks	1,729	0.058	16,808	1,729	0.066	131	16,939
Planning & Zoning	39,284	1.319	381,893	39,284	1.499	2,980	384,873
Public Works	56,138	1.885	545,736	56,138	2.142	4,258	549,995
Parks and Recreation	20,647	0.693	200,716	20,647	0.788	1,566	202,283
Metro-Dade Police Department	36,735	1.233	357,113	36,735	1.402	2,787	359,900
Property Appraiser	50,462	1.694	490,558	50,462	1.926	3,828	494,386
Non-Departmental	954,777	32.052	9,281,708	954,777	36.435	72,425	9,354,133
Metro-Dade Transit Agency	208,602	7.003	2,027,890	208,602	7.960	15,824	2,043,714
Metro Planning Organization	4,114	0.138	39,994	4,114	0.157	312	40,306
Medical Examiner	91,776	3.081	892,185	91,776	3.502	6,962	899,147
Office of the Mayor	10,746	0.361	104,465	10,746	0.410	815	105,281
Library	210,000	7.050	2,041,481	210,000	8.014	15,930	2,057,410
Juvenile Assessment Center	3,386	0.114	32,916	3,386	0.129	257	33,173
Homeless Trust	3,361	0.113	32,673	3,361	0.128	255	32,928
Department of Human Services	20,440	0.686	198,704	20,440	0.780	1,550	200,255
General Government	1,843	0.062	17,916	1,843	0.070	140	18,056
Fire Department	6,762	0.227	65,736	6,762	0.258	513	66,249
Tax Collector	46,077	1.547	447,930	46,077	1.758	3,495	451,425
Elections	106,006	3.559	1,030,520	106,006	4.045	8,041	1,038,561
Department of Environmental Resources Mg	151,952	5.101	1,477,177	151,952	5.799	11,526	1,488,703
Cultural Affairs	8,063	0.271	78,383	8,063	0.308	612	78,995
Communications	14,679	0.493	142,699	14,679	0.560	1,113	143,813
Consumer Services	30,288	1.017	294,440	30,288	1.156	2,298	296,737
Corrections and Rehabilitation	13,560	0.455	131,821	13,560	0.517	1,029	132,850

Cost Allocation Planning & Performance System
 GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Clerk of the Court	366,151	12.292	3,559,477	366,151	13.973	27,775	3,587,252
Chief Information Office	13,111	0.440	127,456	13,111	0.500	995	128,451
Office of Community & Economic Dev.	19,402	0.651	188,613	19,402	0.740	1,472	190,085
Board of County Commissioners	44,608	1.498	433,649	44,608	1.702	3,384	437,033
Community Action Agency	40,494	1.359	393,656	40,494	1.545	3,072	396,727
Building Code Compliance	16,404	0.551	159,469	16,404	0.626	1,244	160,713
Net Allocation	<u>2,978,801</u>	<u>100.000</u>	<u>\$28,957,927</u>	<u>2,620,509</u>	<u>100.000</u>	<u>198,780</u>	<u>\$29,156,707</u>
Direct Costs							
Subtotal			\$28,957,927				\$29,156,707
Unallocated Costs			\$0				\$0
Total Allocation	<u>2,978,801</u>	<u>100.000</u>	<u>\$28,957,927</u>	<u>2,620,509</u>	<u>100.000</u>	<u>198,780</u>	<u>\$29,156,707</u>

GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool allocated on the basis of OCCUPIED SQUARE FOOTAGE BY DEPARTMENT.

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Construction Management Division

Nature and Extent of Services

The General Services Administration is responsible for providing support services necessary for the continued operation of the County government including: fleet, materials, facility and insurance management; facility design, construction and maintenance; real estate acquisition; and lease negotiation and management. The Construction Management Division is responsible for monitoring state and local construction funded projects designated for the development of public spaces to house public services.

Costs incurred by GSA - Construction Management Division have been properly offset by those revenues collected for services provided. Only cross-allocated costs (i.e., actual costs incurred by other central service support departments) that are associated with the GSA - Construction Management Division have been distributed to all benefiting County departments, divisions and programs on the basis of actual dollar amount of GSA service tickets and workorders by department.

Cost Allocation Planning & Performance System
 GSA CONSTRUCTION MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	\$61,022		\$61,022
Equipment Use Allowance	59,017		59,017
Enterprise Technology Services	130,009	7,763	137,772
County Attorney	32,891	1,438	34,329
Employee Relations	40,218	2,310	42,528
Finance Department	60,929	5,634	66,563
Audit and Management Services	4,963	275	5,238
Office of Management and Budget	12,934	536	13,469
GSA - Administration	23,273	5,676	28,949
Procurement Management	8,805	2,593	11,399
County Manager	28,320	1,272	29,592
Business Development	17,963	2,233	20,195
Fair Employment Practices	2,306	91	2,397
GSA - Fleet Management	79,203	1,744	80,947
GSA - Materials Management	1,029	215	1,244
GSA - Risk Management	181	14	196
GSA - Facilities and Utilities Management	79,054	617	79,671
Total Cross Allocations from Other Pools	642,117	32,411	674,528
Total Cost to be Allocated	\$642,117	32,411	\$674,528

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	408,121	1.941	\$12,461				\$12,461
County Attorney	64,728	0.308	1,976				1,976
Employee Relations	153,455	0.730	4,685				4,685
Finance Department	55,125	0.262	1,683				1,683
Audit and Management Services	1,158	0.006	35				35
Office of Management and Budget	17,141	0.082	523				523
GSA - Administration	137,193	0.652	4,189				4,189
Procurement Management	12,289	0.058	375				375
County Manager	9,376	0.045	286				286
Business Development	4,305	0.020	131				131
Fair Employment Practices	947	0.005	29				29
GSA - Fleet Management	462,882	2.201	14,133				14,133
GSA - Materials Management	93,098	0.443	2,843				2,843
GSA - Risk Management	9,583	0.046	293				293
GSA - Facilities and Utilities Management	4,116,179	19.572	125,677				125,677
Urban Economic Revitalization	245	0.001	7	245	0.002	1	8
Office of the CITT	1,611	0.008	49	1,611	0.010	3	53
Team Metro	87,013	0.414	2,657	87,013	0.562	182	2,839
Solid Waste Management	311,344	1.480	9,506	311,344	2.011	652	10,158
Seaport	1,122	0.005	34	1,122	0.007	2	37
Safe Neighborhood Parks	10	0.000	0	10	0.000	0	0
Special Housing Programs	628	0.003	19	628	0.004	1	20
Planning & Zoning	23,324	0.111	712	23,324	0.151	49	761
Public Works	939,235	4.466	28,677	939,235	6.065	1,966	30,643
Parks and Recreation	103,108	0.490	3,148	103,108	0.666	216	3,364
Metro-Dade Police Department	989,849	4.707	30,223	989,849	6.392	2,072	32,294
Property Appraiser	94,119	0.448	2,874	94,119	0.608	197	3,071
Non-Departmental	2,742,930	13.043	83,749	2,742,930	17.713	5,741	89,490
Administrative Office of the Courts	328,774	1.563	10,038	328,774	2.123	688	10,726
Metro-Dade Transit Agency	123,790	0.589	3,780	123,790	0.799	259	4,039
Metro Planning Organization	2,291	0.011	70	2,291	0.015	5	75
Metro-Miami Action Plan	1,063	0.005	32	1,063	0.007	2	35
Medical Examiner	16,703	0.079	510	16,703	0.108	35	545
Office of the Mayor	18,475	0.088	564	18,475	0.119	39	603
Library	2,715,614	12.913	82,915	2,715,614	17.537	5,684	88,599
Juvenile Assessment Center	-9,267	-0.044	-283	-9,267	-0.060	-19	-302
Justice Systems Support	38,700	0.184	1,182	38,700	0.250	82	1,263
Hurricane Recovery	270,211	1.285	8,250	270,211	1.745	566	8,816
Homeless Trust	4,631	0.022	141	4,631	0.030	10	151
Department of Human Services	2,320,684	11.035	70,856	2,320,684	14.987	4,857	75,714

Cost Allocation Planning & Performance System
 GSA CONSTRUCTION MANAGEMENT Cost Pool
 For the Period Ended September 30, 2006

General Government	60,355	0.287	1,843	60,355	0.390	126	1,969
Fire Department	39,547	0.188	1,207	39,547	0.255	83	1,290
Tax Collector	198,271	0.943	6,054	198,271	1.280	415	6,469
Elections	270,613	1.287	8,263	270,613	1.748	566	8,829
Department of Environmental Resources Mg	50,215	0.239	1,533	50,215	0.324	105	1,638
Cultural Affairs	41,113	0.195	1,255	41,113	0.266	86	1,341
Communications	31,290	0.149	955	31,290	0.202	65	1,021
Consumer Services	22,297	0.106	681	22,297	0.144	47	727
Corrections and Rehabilitation	2,567,078	12.206	78,379	2,567,078	16.578	5,373	83,752
Clerk of the Court	70,158	0.334	2,142	70,158	0.453	147	2,289
Chief Information Office	8,368	0.040	255	8,368	0.054	18	273
Office of Community & Economic Dev.	80,488	0.383	2,458	80,488	0.520	168	2,626
Board of County Commissioners	278,449	1.324	8,502	278,449	1.798	583	9,085
Community Action Agency	465,360	2.213	14,209	465,360	3.005	974	15,183
Building Department	24,272	0.115	741	24,272	0.157	51	792
Building Code Compliance	47,452	0.226	1,449	47,452	0.306	99	1,548
Animal Services	103,464	0.492	3,159	103,464	0.668	217	3,376
Net Allocation	<u>21,030,577</u>	<u>100.000</u>	<u>\$642,117</u>	<u>15,484,997</u>	<u>100.000</u>	<u>32,411</u>	<u>\$674,528</u>
Direct Costs							
Subtotal			\$642,117				\$674,528
Unallocated Costs							
Total Allocation	<u>21,030,577</u>	<u>100.000</u>	<u>\$642,117</u>	<u>15,484,997</u>	<u>100.000</u>	<u>32,411</u>	<u>\$674,528</u>

GSA CONSTRUCTION MANAGEMENT Cost Pool allocated on the basis of ACTUAL DOLLAR AMOUNT OF GSA SERVICE TICKETS AND WORKORDERS BY DEPARTMENT.

CENTRAL SERVICES COST ALLOCATION PLAN

Business Development

Nature and Extent of Services

Business Development (DBED) is responsible for providing direction and coordination of technical assistance to minority and small businesses and ensure compliance with race/gender/ethnicity conscious measures, Responsible Wages and Benefits Ordinance, procurement professional services and construction policies.

The functions and services performed by Business Development benefit all County departments, as well as federal, state and other grant activities. Costs incurred by Business Development have been distributed to all benefiting County departments, divisions and programs on the basis of actual dollar value of purchase orders processed.

Cost Allocation Planning & Performance System
 BUSINESS DEVELOPMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$1,493,512		\$1,493,512
Cross Allocations from Other Pools			
Building Use Allowance	164,975		164,975
Equipment Use Allowance	24,133		24,133
Enterprise Technology Services	101,586	6,066	107,652
County Attorney	35,751	1,563	37,314
Employee Relations	35,138	2,018	37,156
Finance Department	5,377	497	5,874
Office of Management and Budget	116,403	4,821	121,225
Procurement Management	4	1	5
County Manager	23,306	1,047	24,353
Fair Employment Practices	0	2,015	2,015
GSA - Fleet Management	0	6,659	6,659
GSA - Materials Management	0	1,124	1,124
GSA - Risk Management	0	99	99
GSA - Facilities and Utilities Management	0	213,724	213,724
GSA - Construction Management	0	131	131
Total Cross Allocations from Other Pools	506,673	239,765	746,438
Total Cost to be Allocated	\$2,000,185	239,765	\$2,239,950

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	1	0.000	\$0			\$0	\$0
Enterprise Technology Services	14,845,887	3.494	69,882				69,882
County Attorney	478	0.000	2				2
Employee Relations	31,601	0.007	149				149
Finance Department	10,848	0.003	51				51
Audit and Management Services	333	0.000	2				2
Office of Management and Budget	61,564	0.014	290				290
GSA - Administration	140,636	0.033	662				662
Procurement Management	3,238	0.001	15				15
County Manager	7,267	0.002	34				34
GSA - Fleet Management	39,963,870	9.405	188,117	39,963,870	9.752	23,381	211,497
GSA - Materials Management	1,152,506	0.271	5,425	1,152,506	0.281	674	6,099
GSA - Risk Management	1,093,900	0.257	5,149	1,093,900	0.267	640	5,789
GSA - Facilities and Utilities Management	16,335,482	3.844	76,894	16,335,482	3.986	9,557	86,451
GSA - Construction Management	3,816,046	0.898	17,963	3,816,046	0.931	2,233	20,195
Aviation Department	25,467,788	5.994	119,881	25,467,788	6.214	14,900	134,781
Urban Economic Revitalization	90	0.000	0	90	0.000	0	0
Office of the CITT	524	0.000	2	524	0.000	0	3
Team Metro	23,203	0.005	109	23,203	0.006	14	123
Solid Waste Management	20,604,646	4.849	96,989	20,604,646	5.028	12,055	109,044
Seaport	401,573	0.095	1,890	401,573	0.098	235	2,125
Planning & Zoning	14,448	0.003	68	14,448	0.004	8	76
Public Works	16,344,345	3.846	76,936	16,344,345	3.988	9,562	86,498
Parks and Recreation	30,389,564	7.152	143,049	30,389,564	7.415	17,779	160,828
Metro-Dade Police Department	6,834,734	1.608	32,172	6,834,734	1.668	3,999	36,171
Property Appraiser	4,653	0.001	22	4,653	0.001	3	25
Non-Departmental	218,029,033	51.310	1,026,299	218,029,033	53.201	127,557	1,153,856
Administrative Office of the Courts	5,858	0.001	28	5,858	0.001	3	31
Metro-Dade Transit Agency	11,034,715	2.597	51,942	11,034,715	2.693	6,456	58,398
Metro Planning Organization	69	0.000	0	69	0.000	0	0
Metro-Miami Action Plan	582	0.000	3	582	0.000	0	3
Medical Examiner	117,694	0.028	554	117,694	0.029	69	623
Office of the Mayor	611	0.000	3	611	0.000	0	3
Library	349,029	0.082	1,643	349,029	0.085	204	1,847
Juvenile Assessment Center	18,751	0.004	88	18,751	0.005	11	99
Homeless Trust	24	0.000	0	24	0.000	0	0
Department of Human Services	553,344	0.130	2,605	553,344	0.135	324	2,928
General Government	275	0.000	1	275	0.000	0	1
Fire Department	10,904,947	2.566	51,331	10,904,947	2.661	6,380	57,711
Empowerment Zone	954	0.000	4	954	0.000	1	5
Tax Collector	34,913	0.008	164	34,913	0.009	20	185
Elections	14,768	0.003	70	14,768	0.004	9	78

Cost Allocation Planning & Performance System
 BUSINESS DEVELOPMENT Cost Pool
 For the Period Ended September 30, 2006

Department of Environmental Resources Mg	894,732	0.211	4,212	894,732	0.218	523	4,735
Cultural Affairs	26,510	0.006	125	26,510	0.006	16	140
Communications	35,419	0.008	167	35,419	0.009	21	187
Consumer Services	5,403	0.001	25	5,403	0.001	3	29
Corrections and Rehabilitation	4,346,183	1.023	20,458	4,346,183	1.061	2,543	23,001
Clerk of the Court	327,232	0.077	1,540	327,232	0.080	191	1,732
Office of Community & Economic Dev.	4,054	0.001	19	4,054	0.001	2	21
Board of County Commissioners	58,387	0.014	275	58,387	0.014	34	309
Community Action Agency	535,611	0.126	2,521	535,611	0.131	313	2,835
Building Department	50,007	0.012	235	50,007	0.012	29	265
Building Code Compliance	9,346	0.002	44	9,346	0.002	5	49
Animal Services	15,731	0.004	74	15,731	0.004	9	83
Net Allocation	<u>424,923,407</u>	<u>100.000</u>	<u>\$2,000,185</u>	<u>409,821,554</u>	<u>100.000</u>	<u>239,765</u>	<u>\$2,239,950</u>
Direct Costs							
Subtotal			\$2,000,185				\$2,239,950
Unallocated Costs							
Total Allocation	<u>424,923,407</u>	<u>100.000</u>	<u>\$2,000,185</u>	<u>409,821,554</u>	<u>100.000</u>	<u>239,765</u>	<u>\$2,239,950</u>

BUSINESS DEVELOPMENT Cost Pool allocated on the basis of ACTUAL NUMBER OF PURCHASE ORDERS PROCESSED.

CENTRAL SERVICES COST ALLOCATION PLAN

Fair Employment Practices

Nature and Extent of Services

The Fair Employment Practices is responsible for promoting equal employment policies and practices, investigate complaints of discrimination and facilitate related conflict mediation.

Costs incurred by Fair Employment Practices have been distributed to all benefiting County departments, divisions and programs on the basis of actual number of employees.

Cost Allocation Planning & Performance System
 FAIR EMPLOYMENT PRACTICES Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$617,659		\$617,659
Cross Allocations from Other Pools			
Building Use Allowance	\$18,100		\$18,100
Equipment Use Allowance	1,745		1,745
County Attorney	7,150	313	7,463
Employee Relations	2,540	146	2,686
Finance Department	631	58	689
Office of Management and Budget	21,556	893	22,449
County Manager	2,454	110	2,565
GSA - Fleet Management	0	18	18
GSA - Materials Management	0	42	42
GSA - Risk Management	0	4	4
GSA - Facilities and Utilities Management	0	23,448	23,448
GSA - Construction Management	0	29	29
Total Cross Allocations from Other Pools	<u>54,176</u>	<u>25,061</u>	<u>79,237</u>
Total Cost to be Allocated	<u>\$671,835</u>	<u>25,061</u>	<u>\$696,896</u>

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	597	2.157	\$14,492				\$14,492
County Attorney	124	0.448	3,010				3,010
Employee Relations	144	0.520	3,495				3,495
Finance Department	112	0.405	2,719				2,719
Audit and Management Services	41	0.148	995				995
Office of Management and Budget	57	0.206	1,384				1,384
GSA - Administration	18	0.065	437				437
Procurement Management	83	0.300	2,015				2,015
County Manager	200	0.723	4,855				4,855
Business Development	83	0.300	2,015				2,015
GSA - Fleet Management	309	1.116	7,501	309	1.179	295	7,796
GSA - Materials Management	52	0.188	1,262	52	0.198	50	1,312
GSA - Risk Management	51	0.184	1,238	51	0.195	49	1,287
GSA - Facilities and Utilities Management	198	0.715	4,806	198	0.755	189	4,996
GSA - Construction Management	95	0.343	2,306	95	0.362	91	2,397
Aviation Department	1,370	4.950	33,256	1,370	5.225	1,310	34,565
Office of the CITT	9	0.033	218	9	0.034	9	227
Team Metro	217	0.784	5,267	217	0.828	207	5,475
Solid Waste Management	903	3.263	21,920	903	3.444	863	22,783
Seaport	296	1.069	7,185	296	1.129	283	7,468
Safe Neighborhood Parks	3	0.011	73	3	0.011	3	76
Planning & Zoning	136	0.491	3,301	136	0.519	130	3,431
Public Works	659	2.381	15,997	659	2.514	630	16,627
Parks and Recreation	1,100	3.974	26,702	1,100	4.196	1,051	27,753
Metro-Dade Police Department	4,121	14.890	100,034	4,121	15.718	3,939	103,973
Property Appraiser	248	0.896	6,020	248	0.946	237	6,257
Non-Departmental	3,258	11.772	79,085	3,258	12.427	3,114	82,199
Metro-Dade Transit Agency	3,555	12.845	86,295	3,555	13.559	3,398	89,693
Metro Planning Organization	16	0.058	388	16	0.061	15	404
Metro-Miami Action Plan	24	0.087	583	24	0.092	23	606
Medical Examiner	60	0.217	1,456	60	0.229	57	1,514
Office of the Mayor	36	0.130	874	36	0.137	34	908
Library	510	1.843	12,380	510	1.945	487	12,867
Juvenile Assessment Center	96	0.347	2,330	96	0.366	92	2,422
Homeless Trust	13	0.047	316	13	0.050	12	328
Department of Human Services	871	3.147	21,143	871	3.322	833	21,975
Fire Department	2,262	8.173	54,908	2,262	8.628	2,162	57,070
Empowerment Zone	11	0.040	267	11	0.042	11	278
Tax Collector	200	0.723	4,855	200	0.763	191	5,046
Elections	124	0.448	3,010	124	0.473	119	3,129
Department of Environmental Resources Mg	472	1.705	11,457	472	1.800	451	11,909
Cultural Affairs	29	0.105	704	29	0.111	28	732
Communications	49	0.177	1,189	49	0.187	47	1,236
Consumer Services	108	0.390	2,622	108	0.412	103	2,725
Corrections and Rehabilitation	2,372	8.570	57,578	2,372	9.047	2,267	59,846

Cost Allocation Planning & Performance System
 FAIR EMPLOYMENT PRACTICES Cost Pool
 For the Period Ended September 30, 2006

Clerk of the Court	1,164	4.206	28,255	1,164	4.440	1,113	29,368
Office of Community & Economic Dev.	57	0.206	1,384	57	0.217	54	1,438
Board of County Commissioners	153	0.553	3,714	153	0.584	146	3,860
Community Action Agency	566	2.045	13,739	566	2.159	541	14,280
Building Department	283	1.023	6,870	283	1.079	271	7,140
Building Code Compliance	66	0.238	1,602	66	0.252	63	1,665
Animal Services	96	0.347	2,330	96	0.366	92	2,422
Net Allocation	<u>27,677</u>	<u>100.000</u>	<u>\$671,835</u>	<u>26,218</u>	<u>100.000</u>	<u>25,061</u>	<u>\$696,896</u>
Direct Costs							
Subtotal			\$671,835				\$696,896
Unallocated Costs							
Total Allocation	<u>27,677</u>	<u>100.000</u>	<u>\$671,835</u>	<u>26,218</u>	<u>100.000</u>	<u>25,061</u>	<u>\$696,896</u>

FAIR EMPLOYMENT PRACTICES Cost Pool allocated on the basis of ACTUAL NUMBER OF EMPLOYEES.

CENTRAL SERVICES COST ALLOCATION PLAN

Office of Performance Improvement

Nature and Extent of Services

The Office of Performance Improvement is responsible for providing administrative policy support to the County Manager in the following areas: the County's operating and capital budgets; financial and economic analysis; transportation planning; fair employment practices; capital improvement construction coordination; planning, development, coordination, and oversight of the County's information technology program; best practice management analysis, efficiency review and process reform techniques and practices; and unincorporated municipal services area delivery.

Costs incurred by the Office of Performance Improvement have been distributed to all benefiting County departments, divisions and programs on the basis of actual time expended on projects by each department.

Cost Allocation Planning & Performance System
 OFFICE OF PERFORMANCE IMPROVEMENT Cost Pool
 For the Period Ended September 30, 2006

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Equipment Use Allowance	\$2,201		\$2,201
Procurement Management	0	0	0
Business Development	0	0	0
Total Cross Allocations from Other Pools	<u>2,201</u>	<u>0</u>	<u>2,201</u>
Total Cost to be Allocated	<u>\$2,201</u>	<u>0</u>	<u>\$2,201</u>

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							
Employee Relations	3	3.000	\$66	3	3.000	0	\$66
Solid Waste Management	11	11.000	242	11	11.000	0	242
Seaport	1	1.000	22	1	1.000	0	22
Parks and Recreation	1	1.000	22	1	1.000	0	22
Metro-Dade Police Department	4	4.000	88	4	4.000	0	88
Non-Departmental	64	64.000	1,409	64	64.000	0	1,409
Metro-Dade Transit Agency	1	1.000	22	1	1.000	0	22
Juvenile Assessment Center	8	8.000	176	8	8.000	0	176
Department of Human Services	2	2.000	44	2	2.000	0	44
Tax Collector	2	2.000	44	2	2.000	0	44
Corrections and Rehabilitation	3	3.000	66	3	3.000	0	66
Net Allocation	<u>100</u>	<u>100.000</u>	<u>\$2,201</u>	<u>100</u>	<u>100.000</u>	<u>0</u>	<u>\$2,201</u>
Direct Costs							
Subtotal			\$2,201				\$2,201
Unallocated Costs							
Total Allocation	<u>100</u>	<u>100.000</u>	<u>\$2,201</u>	<u>100</u>	<u>100.000</u>	<u>0</u>	<u>\$2,201</u>

OFFICE OF PERFORMANCE IMPROVEMENT Cost Pool allocated on the basis of ACTUAL TIME EXPENDED ON PROJECTS ON EACH DEPARTMENT.