

CENTRAL SERVICES
COST ALLOCATION PLAN

(based on actual costs for the fiscal year ended September 30, 2007)
effective for fiscal year beginning October 1, 2009

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:

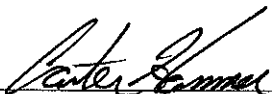
All costs included in this proposal for the fiscal year ended 9/30/07 which are used to establish cost allocations or billings are allowable in accordance with the requirements of the Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) 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

8/26/2009

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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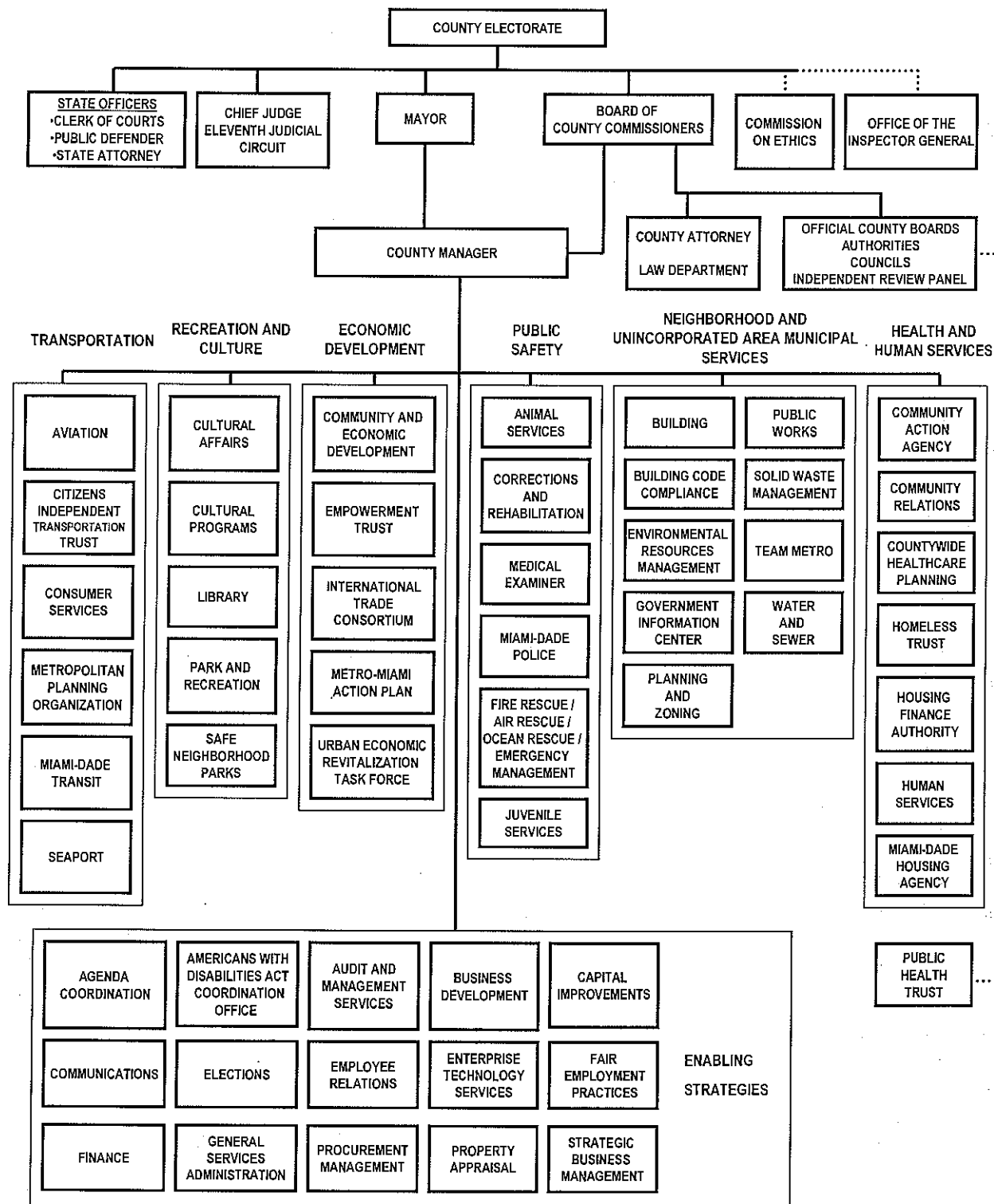
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MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

2006-2007



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	\$36,514,360	\$	\$	\$	\$36,514,360
Equipment Use Allowance:					
- Furniture and Fixtures Use Allowance	33,444,330				33,444,330
- Mobile Use Allowance	69,489,726				69,489,726
County Attorney	20,136,578	134,315	2,026,220		17,976,043
Audit and Management Services	5,275,801	27,154	2,053,470		3,195,177
Office of Strategic Business Management	6,609,915	40,271	806,046		5,763,598
Business Development	8,159,951	84,210	(75,915)		8,151,656
County Manager	9,426,207	48,794	556,232		8,821,181
Employee Relations	11,190,318	146,342	1,552,650		9,491,326
Fair Employment	782,920	5,315	112,423		665,182
Finance Department	12,963,464	76,249	7,713,725		5,173,490
GSA - Administration	6,012,861	118,546	6,387,304	(492,989)	0
GSA - Fleet Management	110,045,784	36,142,908	107,434,147	(33,531,271)	0
GSA - Materials Management	17,543,338	30,042	17,868,347	(355,051)	0
Procurement Management	8,936,768	55,904	1,026,772		7,854,092
GSA - Risk Management	17,198,121	33,633	16,850,409		314,079
GSA - Facilities and Utilities Management	70,152,027	2,352,824	34,150,081		33,649,122
GSA - Construction Management	34,014,377	161,532	35,214,332	(1,361,487)	0
Enterprise Technology Services	136,267,489	10,005,010	94,097,681		32,164,798
	\$614,164,335	\$49,463,049	\$327,773,924	(35,740,798)	\$272,668,160

CENTRAL SERVICES COST ALLOCATION PLAN

Summary of Indirect Cost Rates by Department

Direct Cost Pools	FY 2007 Allocated Indirect Costs	FY 2007 Direct Salary Costs	Indirect Cost Rate
Animal Services	\$ 806,571	\$ 5,107,096	15.79%
Building Code Compliance	784,406	5,208,698	15.06%
Building Department	1,337,312	22,289,573	6.00%
Community Action Agency	2,654,480	28,830,356	9.21%
Board of County Commissioners	2,292,378	10,212,893	22.45%
Office of Community and Economic Development	883,954	5,260,910	16.80%
Governmental Information Center	2,386,392	6,347,736	37.59%
Clerk of the Courts	15,420,308	60,006,752	25.70%
Corrections and Rehabilitation	16,855,029	173,509,475	9.71%
Consumer Services	1,127,901	6,438,520	17.52%
Communications	600,819	3,960,196	15.17%
Cultural Affairs	1,147,143	2,477,784	46.30%
Department of Environmental Resources Management	5,382,390	30,325,705	17.75%
Tax Collector	2,286,434	9,536,716	23.98%
Commission on Ethics	53,402	1,460,763	3.66%
Elections	3,834,684	9,598,024	39.95%
Empowerment Zone	218,363	1,075,468	20.30%
Fire Department	21,649,302	216,597,684	10.00%
Department of Human Services	4,137,192	46,749,651	8.85%
Homeless Trust	370,744	836,839	44.30%
Juvenile Assessment Center	488,233	5,823,799	8.38%
Library	7,477,792	27,889,078	26.81%
Office of the Mayor	583,334	2,764,954	21.10%
Medical Examiner	2,337,597	5,272,270	44.34%
Miami-Dade Action Plan	180,822	1,545,910	11.70%
Miami-Dade Planning Organization	289,071	1,864,585	15.50%
Miami-Dade Transit Agency	42,266,808	217,064,942	19.47%
Administrative Office of the Courts	187,800	11,043,052	1.70%
Property Appraiser	3,506,190	16,099,905	21.78%
Miami-Dade Police Department	31,594,001	339,598,348	9.30%
Parks and Recreation	8,398,556	55,642,797	15.09%
Planning and Zoning	2,441,255	9,849,116	24.79%
Public Works	8,529,322	30,505,838	27.96%
Seaport	2,007,380	20,314,934	9.88%
Solid Waste Management	22,177,381	50,417,226	43.99%
Team Metro	1,170,672	11,906,950	9.83%
Office of the CITT	415,840	724,488	57.40%
Urban Economic Development	16,096	280,659	5.74%
Non-Departmental	48,032,412	429,279,469	11.19%
General Government	1,111,766	7,858,115	14.15%
Aviation	5,226,626	74,753,860	6.99%
Total Composite	\$ 272,668,160	\$ 1,966,331,134	13.87%

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2007

	Non-Service Total	ANIMAL SERVICES	BUILDING CODE COMPLIANCE	BUILDING DEPARTMENT	COMMUNITY ACTION AGENCY	BOARD OF COUNTY COMMISSIONERS	OFFICE OF COMM. & DEV.	GOVERNMENT INFORMATION CENTER	CLERK OF THE COURT
Restated Costs	8,099,299,796	9,176,987	10,716,203	37,509,786	93,530,331	17,650,057	36,715,660	9,961,248	107,996,732
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	33,900,817	292,583	112,930		329,077	307,095	133,569	90,260	2,539,042
EQUIPMENT USE ALLOWANCE	74,983,712	327	50,714	136,019	171,113	72,000	180,684	15,358	1,243,979
OFFICE OF PERF. IMPROVEMENT									
ENTERPRISE TECHNOLOGY SERVICES	35,115,368	162,313	23,616	362,923	684,991	316,561	19,589	2,066,509	5,508,800
COUNTY ATTORNEY	15,437,798	56,941	143,491	148,046		701,511	111,604		70,607
EMPLOYEE RELATIONS	13,563,728	53,244	36,668	157,221	307,410	86,899	48,724		656,010
FINANCE DEPT.	4,825,502	15,250	20,867	51,013	106,038	38,741	40,020	8,813	81,422
AUDIT & MANAGEMENT SERVICES	3,432,914				2,070		10,033		33,429
OFFICE OF STRATEGIC BUSINESS MGMT.	5,537,081	95,926	95,926	63,951	106,385	79,939			26,646
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	7,886,330	390	255	735	9,171	1,015	30	147	16,413
COUNTY MANAGER	9,460,982	24,572	25,063	107,248	138,715	49,140	25,313	30,543	288,723
BUSINESS DEVELOPMENT	7,354,904	363	238	686	8,553	947	28	137	15,307
FAIR EMPLOYMENT PRACTICES	717,215	2,815	1,939	8,313	16,255	4,595	2,576		34,688
GSA FLEET MANAGEMENT	25,569,119	94,764	48,976	290,738	128,156	42,289	45,100	77	32,537
GSA MATERIALS MANAGEMENT	429,242	3,568	7,379	8,692	10,668	7,231	1,484	3,444	5,355
GSA RISK MANAGEMENT	2,773,320	148	145	848	1,948	290	3,476	11	3,316
GSA FACILITIES & UTILITIES	31,036,027		213,486		622,095	580,540	252,503	170,630	4,799,869
GSA CONSTRUCTION MANAGEMENT	644,104	3,367	2,713	878	11,635	3,586	9,222	463	64,167
Total Indirect Costs	272,668,160	806,571	784,406	1,337,312	2,654,480	2,292,378	883,954	2,386,392	15,420,308
Roll-Forward Amount									
Net Costs	272,668,160	806,571	784,406	1,337,312	2,654,480	2,292,378	883,954	2,386,392	15,420,308
Adjustments									
Claimable Costs	272,668,160	806,571	784,406	1,337,312	2,654,480	2,292,378	883,954	2,386,392	15,420,308
Total Costs	8,371,967,955	9,983,558	11,500,609	38,847,098	96,184,811	19,942,435	37,599,614	12,347,640	123,417,040

Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2007

	CORRECTIONS AND REHAB	CONSUMER SERVICES	COMMUNICATIONS	CULTURAL AFFAIRS	DEPT OF ENVIRON RES MGT	COMMISSION ON ETHICS	ELECTIONS	TAX COLLECTOR	EMPOWERMENT ZONE
Restated Costs	295,688,840	11,996,720	6,458,527	64,920,635	142,261,427	2,015,503	19,974,331	24,196,962	5,700,855
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	8,105,525	208,512	103,781	55,508	1,055,343				
EQUIPMENT USE ALLOWANCE	910,851	47,704	178,600	573,232	927,799	1,197	810,765	321,697	
OFFICE OF PERF. IMPROVEMENT							202,481	70,142	3,119
ENTERPRISE TECHNOLOGY SERVICES	3,237,627	86,240	37,127	70,797	143,656	25,406	349,813	438,070	
COUNTY ATTORNEY	1,075,043	59,218	34,164	25,054	414,329	13,666	93,383	464,637	10,401
EMPLOYEE RELATIONS	1,282,886	59,774	5,525	14,065	232,065		55,253	107,493	9,111
FINANCE DEPT.	127,113	25,957	12,574	11,549	79,154	2,233	15,150	28,168	4,974
AUDIT & MANAGEMENT SERVICES		42,022		44,452			520,464	105,911	185,141
OFFICE OF STRATEGIC BUSINESS MGMT.	106,585	79,939		213,170	106,585		79,939	53,292	
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	126,815	87	1,332	2,576	28,868		833	875	7
COUNTY MANAGER	834,836	30,981	19,053	11,923	145,913	7,030	46,181	45,887	5,172
BUSINESS DEVELOPMENT	118,269	81	1,243	2,402	26,923		777	816	7
FAIR EMPLOYMENT PRACTICES	67,836	3,161	292	744	12,271		2,922	5,684	
GSA FLEET MANAGEMENT	625,081	84,191	8,227	906	198,136	3,608	48,293	17,863	309
GSA MATERIALS MANAGEMENT	539	4,322	795	1,999	12,181	103	67,993	10,050	89
GSA RISK MANAGEMENT	13,606	296	105	11,392	1,357	9	182	456	33
GSA FACILITIES & UTILITIES	176,473	394,176	196,190	104,934	1,995,048		1,532,690	608,144	
GSA CONSTRUCTION MANAGEMENT	45,945	1,240	1,809	2,441	2,561	151	7,565	7,249	
Total Indirect Costs	16,855,029	1,127,901	600,819	1,147,143	5,382,390	53,402	3,834,684	2,286,434	218,363
Roll-Forward Amount									
Net Costs	16,855,029	1,127,901	600,819	1,147,143	5,382,390	53,402	3,834,684	2,286,434	218,363
Adjustments									
Claimable Costs	16,855,029	1,127,901	600,819	1,147,143	5,382,390	53,402	3,834,684	2,286,434	218,363
Total Costs	312,543,869	13,124,621	7,059,346	66,067,778	147,643,817	2,068,905	23,809,015	26,483,396	5,919,218

Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2007

	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	388,992,695	867,294,873	235,962,891	24,895,337	32,929,356	1,651,122	11,159,826	88,943,282	3,984,063
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	4,407,091	12,688	122,210	23,138			23,310	2,679,234	73,979
EQUIPMENT USE ALLOWANCE	11,352,372	853,467	259,774	14,440	51,099	22,226	23,429	957,436	15,630
OFFICE OF PER. IMPROVEMENT									
ENTERPRISE TECHNOLOGY SERVICES	633,792	7,744	1,844,523	3,684			202,220	144,626	133,450
COUNTY ATTORNEY	266,483		70,607	63,774				11,388	161,712
EMPLOYEE RELATIONS	1,260,282		445,544	6,530			59,774	263,208	22,604
FINANCE DEPT.	152,639	26,688	448,277	8,534	26,223	362	12,844	82,898	5,352
AUDIT & MANAGEMENT SERVICES	36,353			159,406					
OFFICE OF STRATEGIC BUSINESS MGMT.	133,231	111,914	106,585	42,634			69,280	202,511	
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	253,924	2	14,254	1			262	12,395	24
COUNTY MANAGER	1,042,159	37,809	224,432	4,027	3,392	500	28,022	134,188	13,304
BUSINESS DEVELOPMENT	236,813	2	13,293	1			244	11,560	22
FAIR EMPLOYMENT PRACTICES	66,640		23,559	345			3,161	13,918	1,195
GSA FLEET MANAGEMENT	1,688,492	1,140	202,574	180			14,048	112,592	17,035
GSA MATERIALS MANAGEMENT	19,624	1,154	23,336	233	40		3,532	6,614	700
GSA RISK MANAGEMENT	9,584	32,556	2,592	28			115	3,765	112
GSA FACILITIES & UTILITIES	88,002	23,985	231,029	43,741		159	44,066	2,732,995	139,851
GSA CONSTRUCTION MANAGEMENT	1,821	2,617	81,355	27	13,566		3,926	108,466	(1,635)
Total Indirect Costs	21,649,302	1,111,766	4,113,945	370,744	94,320	23,247	488,233	7,477,792	583,334
Roll-Forward Amount									
Net Costs	21,649,302	1,111,766	4,113,945	370,744	94,320	23,247	488,233	7,477,792	583,334
Adjustments									
Claimable Costs	21,649,302	1,111,766	4,113,945	370,744	94,320	23,247	488,233	7,477,792	583,334
Total Costs	410,641,997	868,406,639	240,076,836	25,266,081	33,023,676	1,674,369	11,648,059	96,421,074	4,567,397

Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2007

	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	8,539,507	8,945,884	5,477,718	648,320,518	20,030,165	2,221,961,252	21,794,635	565,492,220	186,204,836
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	631,814			1,323,583					
EQUIPMENT USE ALLOWANCE	210,907	29,320	28,322	30,073,096	20,118	5,011,079	347,396	3,837,401	144,983
OFFICE OF PERP. IMPROVEMENT			119,782			5,517,320	149,626	4,130,748	1,123,521
ENTERPRISE TECHNOLOGY SERVICES	133,803	44,272	4,513	2,652,453		2,405,123	1,530,795	8,332,473	1,311,724
COUNTY ATTORNEY	11,388	9,111	31,887	838,169		4,174,902	466,915	1,136,539	594,462
EMPLOYEE RELATIONS	32,147	13,060	8,037	1,787,199		1,717,881	135,622	2,189,545	579,659
FINANCE DEPT.	13,974	8,790	6,125	321,552	30,321	1,580,024	7,627	159,512	757,008
AUDIT & MANAGEMENT SERVICES		12,373		431,471	10,258	827,983		1,575	
OFFICE OF STRATEGIC BUSINESS MGMT.	69,280	53,292	26,646	266,462	53,292	1,993,136	53,292	213,170	255,804
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	2,445	23	2	259,891	384	4,866,928	110	138,237	927,206
COUNTY MANAGER	25,366	7,439	8,973	1,044,406	53,133	2,045,941	77,465	1,633,972	267,726
BUSINESS DEVELOPMENT	2,281	21	1	242,378	358	4,538,966	103	128,922	864,725
FAIR EMPLOYMENT PRACTICES	1,700	691	425	94,502		90,837	7,171	115,777	30,651
GSA FLEET MANAGEMENT	6,747	1,455	270	378,971	8,008	673,487	46,175	8,930,747	1,239,087
GSA MATERIALS MANAGEMENT	897	879	465	29,195	2,179	36,288	23,932	63,860	17,516
GSA RISK MANAGEMENT	159	53	47	20,467	1,287	2,523,826	656	25,182	3,214
GSA FACILITIES & UTILITIES	1,194,397		53,541	2,502,135		9,473,070	656,726	478,079	274,080
GSA CONSTRUCTION MANAGEMENT	291	45	35	878	8,462	118,684	2,578	78,262	7,190
Total Indirect Costs	2,337,597	180,822	289,071	42,266,808	187,800	47,595,473	3,506,190	31,594,001	8,398,556
Roll-Forward Amount									
Net Costs	2,337,597	180,822	289,071	42,266,808	187,800	47,595,473	3,506,190	31,594,001	8,398,556
Adjustments									
Claimable Costs	2,337,597	180,822	289,071	42,266,808	187,800	47,595,473	3,506,190	31,594,001	8,398,556
Total Costs	10,877,104	9,126,706	5,766,789	690,587,326	20,217,965	2,269,556,725	25,300,825	597,086,221	194,603,392

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2007

	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	246,536,223	18,435,473	304,972,671	16,418,475	214,454,897	383,217,453	19,625,518	210,873,582	
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	386,471	260,062							
EQUIPMENT USE ALLOWANCE	2,057,881	81,401	118,480	1,237	524,065	12,407,420	76,657	45,712	
OFFICE OF PER. IMPROVEMENT							78,249		
ENTERPRISE TECHNOLOGY SERVICES	785,941	100,596		1,067	221,694	290,465	368,248	13,486	
COUNTY ATTORNEY	687,845	1,161,593	189,044		398,586	88,828	38,720	20,499	
EMPLOYEE RELATIONS	415,406	76,853		1,507	176,309	458,102	105,986	4,521	
FINANCE DEPT.	215,983	32,972	8,005	1,488	50,814	101,658	51,340	3,762	
AUDIT & MANAGEMENT SERVICES	109,600				93,403	159,136	83,100	210,201	
OFFICE OF STRATEGIC BUSINESS MGMT.	159,877	149,219			133,231	202,511		26,646	
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	481,912	142			17,567	80,566	631	4	
COUNTY MANAGER	146,779	47,388	14,738	1,400	97,745	242,581	57,290	3,484	
BUSINESS DEVELOPMENT	449,438	132			16,383	75,137	589	3	
FAIR EMPLOYMENT PRACTICES	21,966	4,064		80	9,323	24,223	5,604	239	
GSA FLEET MANAGEMENT	1,831,385	23,003	4,197	30	252,097	8,015,143	149,890		
GSA MATERIALS MANAGEMENT	9,176	10,767	875	242	6,430	9,312	4,399	783	
GSA RISK MANAGEMENT	2,490	368	81	11	9,726	12,277	569	27	
GSA FACILITIES & UTILITIES	730,595	491,627					144,914	86,415	
GSA CONSTRUCTION MANAGEMENT	36,577	1,069	137	1	6	10,023	4,485	60	
Total Indirect Costs	8,529,322	2,441,255	335,556	7,063	2,007,380	22,177,381	1,170,672	415,840	
Roll-Forward Amount									
Net Costs	8,529,322	2,441,255	335,556	7,063	2,007,380	22,177,381	1,170,672	415,840	
Adjustments									
Claimable Costs	8,529,322	2,441,255	335,556	7,063	2,007,380	22,177,381	1,170,672	415,840	
Total Costs	255,065,545	20,876,728	305,308,227	16,425,538	216,462,277	405,394,834	20,796,190	211,289,422	

Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2007

	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	487,976		445,226,544		33,649,122	314,079			665,182
Allocated Indirect Costs									
BUILDING USE ALLOWANCE				67,501	139,208	34,125	34,821	218,377	16,605
EQUIPMENT USE ALLOWANCE	5,349			64,901	223,219	43,770	109,803	22,540,459	2,035
OFFICE OF PERF. IMPROVEMENT									
ENTERPRISE TECHNOLOGY SERVICES	3,103		401,131	42,152	86,934	21,313	21,740	136,371	12,140
COUNTY ATTORNEY	4,555		1,589,788	45,553	91,105	2,072,646	22,776	143,491	11,388
EMPLOYEE RELATIONS			700,715	52,742	109,000	26,622	27,124	171,286	3,014
FINANCE DEPT.	1,490		40,183	114,818	236,801	58,053	59,219	371,465	1,089
AUDIT & MANAGEMENT SERVICES			354,535	90	180	45	45	270	
OFFICE OF STRATEGIC BUSINESS MGMT.			106,585	15,988	37,305	10,658	10,658	53,292	26,646
GSA ADMINISTRATION	2			30,565	63,167	15,428	15,719	99,262	
PROCUREMENT MANAGEMENT	1,352		639,871	88,328	375,676	22,581	23,494	924,540	
COUNTY MANAGER	2		359,678	37,602	42,769	37,732	14,170	74,395	
BUSINESS DEVELOPMENT			596,753	82,376	350,361	21,060	21,910	862,239	
FAIR EMPLOYMENT PRACTICES			37,052	2,789	5,764	1,408	1,434	9,057	2,709
GSA FLEET MANAGEMENT	115		303,000	123,078	87,637	27,978	33,555	(26,043,336)	(772,830)
GSA MATERIALS MANAGEMENT	101		10,823	2,358	319	5,826	(464,727)	4,689	25
GSA RISK MANAGEMENT			86,513	282	430	(2,777,932)	128	591	391
GSA FACILITIES & UTILITIES				127,605	(35,675,072)	63,966	65,269	409,332	31,125
GSA CONSTRUCTION MANAGEMENT	26			(898,725)	176,076	641	2,861	24,220	475
Total Indirect Costs	16,096		5,226,626						
Roll-Forward Amount									
Net Costs	16,096		5,226,626						
Adjustments									
Claimable Costs	16,096		5,226,626						
Total Costs	504,072		450,453,170						

Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2007

	BUSINESS DEVELOPMENT	COUNTY MANAGER	PROCUREMENT MANAGEMENT	GSA ADMINISTRATION	OFFICE OF STRATEGIC BUSINESS MGMT	AUDIT & MANAGEMENT SERVICES	FINANCE DEPT	EMPLOYEE RELATIONS	COUNTY ATTORNEY
Restated Costs	8,151,656	8,821,181	7,854,092		5,763,598	3,195,177	5,173,490	9,491,326	17,976,043
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	151,351	233,158	146,450	11,931	134,753		172,349	265,108	237,901
EQUIPMENT USE ALLOWANCE	26,806	60,695	42,212	100,739	36,429	51,926	28,808	99,792	64,409
OFFICE OF PERF. IMPROVEMENT									
ENTERPRISE TECHNOLOGY SERVICES	137,609	266,935	165,061	7,451	120,302	83,374	234,695	3,862,586	212,378
COUNTY ATTORNEY	56,941	120,715	302,925	9,111	102,493		455,527	250,540	(19,134,004)
EMPLOYEE RELATIONS	42,194	42,696	51,737	9,544	31,645	25,618	57,765	(14,556,844)	63,061
FINANCE DEPT.	8,500	14,363	699,559	20,297	15,910	3,240	(6,573,524)	16,783	4,777
AUDIT & MANAGEMENT SERVICES			30,144		4,859	(3,556,088)	53,380		
OFFICE OF STRATEGIC BUSINESS MGMT.	133,231	143,889	79,939	5,329	(6,489,900)	177,394	25,342	25,342	55,752
GSA ADMINISTRATION				(224,140)					
PROCUREMENT MANAGEMENT	18	594	(9,680,571)	2,642	512	18	241	986	46
COUNTY MANAGER	27,810	(10,159,208)	28,838	12,941	22,018	17,267	35,023	36,690	66,958
BUSINESS DEVELOPMENT	(9,030,204)	534	21	2,478	480	17	226	925	43
FAIR EMPLOYMENT PRACTICES	2,125	2,150	2,606	481	4,594	1,290	2,909	3,618	3,390
GSA FLEET MANAGEMENT	6,426	10,892	752	715	297		(215)	496	1,300
GSA MATERIALS MANAGEMENT	1,445	2,326	1,257	616	1,595	633	6,151	3,685	1,675
GSA RISK MANAGEMENT	145	199	200	115	130	127	294	372	332
GSA FACILITIES & UTILITIES	283,697	437,037	274,510	22,363	252,586		323,055	496,925	445,928
GSA CONSTRUCTION MANAGEMENT	250	1,844	269	17,389	699	9	4,484	1,671	10

Total Indirect Costs
Roll-Forward Amount

Net Costs
Adjustments

Claimable Costs

Total Costs

Cost Allocation Planning & Performance System
 Stepdown Allocation Report
 For the Period Ended September 30, 2007

	ENTERPRISE TECHNOLOGY SERVICES	OFFICE OF PERF. IMPROVEMENT	EQUIPMENT USE ALLOWANCE	BUILDING USE ALLOWANCE
Restated Costs	32,164,798		102,934,056	36,514,360
Allocated Indirect Costs				
BUILDING USE ALLOWANCE	749,907			
EQUIPMENT USE ALLOWANCE	4,454,344			(36,514,360)
OFFICE OF PERF. IMPROVEMENT			(102,934,056)	
ENTERPRISE TECHNOLOGY SERVICES	(40,526,408)			
COUNTY ATTORNEY	10,995			
EMPLOYEE RELATIONS	279,069			
FINANCE DEPT.	123,148			
AUDIT & MANAGEMENT SERVICES	34,161			
OFFICE OF STRATEGIC BUSINESS MGMT.	152,052			
GSA ADMINISTRATION				
PROCUREMENT MANAGEMENT	354,566			
COUNTY MANAGER	241,304			
BUSINESS DEVELOPMENT	332,632			
FAIR EMPLOYMENT PRACTICES	15,002			
GSA FLEET MANAGEMENT	181,281			
GSA MATERIALS MANAGEMENT	2,517			
GSA RISK MANAGEMENT	1,260			
GSA FACILITIES & UTILITIES	1,405,647			
GSA CONSTRUCTION MANAGEMENT	23,724			

Total Indirect Costs
 Roll-Forward Amount

Net Costs
 Adjustments

Claimable Costs

Total Costs

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 Strategic Business Management
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 Strategic Business Management	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
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, 2007

Total Restated Costs	Accumulation of Costs			First	Second	Total	
				Apportionment	Apportionment	Cost Pool	
				<u>\$36,514,360</u>		<u>\$36,514,360</u>	
Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	108,930	2.054	\$749,907	108,930	2.054		\$749,907
County Attorney	34,557	0.652	237,901	34,557	0.652		237,901
Employee Relations	38,509	0.726	265,108	38,509	0.726		265,108
Finance Department	25,035	0.472	172,349	25,035	0.472		172,349
Office of Strategic Business Management	19,574	0.369	134,753	19,574	0.369		134,753
GSA - Administration	1,733	0.033	11,931	1,733	0.033		11,931
Procurement Management	21,273	0.401	146,450	21,273	0.401		146,450
County Manager	33,868	0.639	233,158	33,868	0.639		233,158
Business Development	21,985	0.414	151,351	21,985	0.414		151,351
Fair Employment Practices	2,412	0.045	16,605	2,412	0.045		16,605
GSA - Fleet Management	31,721	0.598	218,377	31,721	0.598		218,377
GSA - Materials Management	5,058	0.095	34,821	5,058	0.095		34,821
GSA - Risk Management	4,957	0.093	34,125	4,957	0.093		34,125
GSA - Facilities and Utilities Management	20,221	0.381	139,208	20,221	0.381		139,208
GSA - Construction Management	9,805	0.185	67,501	9,805	0.185		67,501
Office of the CITT	6,640	0.125	45,712	6,640	0.125		45,712
Team Metro	11,135	0.210	76,657	11,135	0.210		76,657
Planning & Zoning	37,776	0.712	260,062	37,776	0.712		260,062
Public Works	56,138	1.058	386,471	56,138	1.058		386,471
Parks and Recreation	21,060	0.397	144,983	21,060	0.397		144,983
Metro-Dade Police Department	557,413	10.509	3,837,401	557,413	10.509		3,837,401
Property Appraiser	50,462	0.951	347,396	50,462	0.951		347,396
Non-Departmental	727,899	13.724	5,011,079	727,899	13.724		5,011,079
Metro-Dade Transit Agency	192,261	3.625	1,323,583	192,261	3.625		1,323,583
Metro Planning Organization	4,114	0.078	28,322	4,114	0.078		28,322
Medical Examiner	91,776	1.730	631,814	91,776	1.730		631,814
Office of the Mayor	10,746	0.203	73,979	10,746	0.203		73,979
Library	389,180	7.337	2,679,234	389,180	7.337		2,679,234
Juvenile Assessment Center	3,386	0.064	23,310	3,386	0.064		23,310
Homeless Trust	3,361	0.063	23,138	3,361	0.063		23,138
Department of Human Services	17,752	0.335	122,210	17,752	0.335		122,210
General Government	1,843	0.035	12,688	1,843	0.035		12,688
Fire Department	640,165	12.069	4,407,091	640,165	12.069		4,407,091
Tax Collector	46,729	0.881	321,697	46,729	0.881		321,697
Elections	117,770	2.220	810,765	117,770	2.220		810,765
Department of Environmental Resources Mg	153,297	2.890	1,055,343	153,297	2.890		1,055,343
Cultural Affairs	8,063	0.152	55,508	8,063	0.152		55,508
Communications	15,075	0.284	103,781	15,075	0.284		103,781
Consumer Services	30,288	0.571	208,512	30,288	0.571		208,512
Corrections and Rehabilitation	1,177,392	22.198	8,105,525	1,177,392	22.198		8,105,525
Clerk of the Court	368,816	6.954	2,539,042	368,816	6.954		2,539,042
Government Information Center	13,111	0.247	90,260	13,111	0.247		90,260
Office of Community & Economic Dev.	19,402	0.366	133,569	19,402	0.366		133,569
Board of County Commissioners	44,608	0.841	307,095	44,608	0.841		307,095
Community Action Agency	47,801	0.901	329,077	47,801	0.901		329,077
Building Code Compliance	16,404	0.309	112,930	16,404	0.309		112,930
Animal Services	42,500	0.801	292,583	42,500	0.801		292,583
Net Allocation	<u>5,304,001</u>	<u>100.000</u>	<u>\$36,514,360</u>	<u>5,304,001</u>	<u>100.000</u>	<u>0</u>	<u>\$36,514,360</u>
Direct Costs							
Subtotal			\$36,514,360				\$36,514,360
Unallocated Costs			\$0				\$0
Total Allocation	<u>5,304,001</u>	<u>100.000</u>	<u>\$36,514,360</u>	<u>5,304,001</u>	<u>100.000</u>	<u>0</u>	<u>\$36,514,360</u>

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, 2007

Total Restated Costs	Accumulation of Costs			First	Second	Total	
				Apportionment	Apportionment	Cost Pool	
				<u>\$102,934,056</u>		<u>\$102,934,056</u>	
	First Apportionment			Second Apportionment			
	Allocation		Dollar	Allocation		Dollar	Total
Allocation to Benefiting Activities	Base	Percent	Allocation	Base	Percent	Allocation	Allocation
Enterprise Technology Services	4,702,754	4.327	\$4,454,344	4,702,754	4.327		\$4,454,344
County Attorney	68,001	0.063	64,409	68,001	0.063		64,409
Employee Relations	105,357	0.097	99,792	105,357	0.097		99,792
Finance Department	30,415	0.028	28,808	30,415	0.028		28,808
Audit and Management Services	54,822	0.050	51,926	54,822	0.050		51,926
Office of Strategic Business Management	38,461	0.035	36,429	38,461	0.035		36,429
GSA - Administration	106,357	0.098	100,739	106,357	0.098		100,739
Procurement Management	44,566	0.041	42,212	44,566	0.041		42,212
County Manager	64,080	0.059	60,695	64,080	0.059		60,695
Business Development	28,301	0.026	26,806	28,301	0.026		26,806
Fair Employment Practices	2,148	0.002	2,035	2,148	0.002		2,035
GSA - Fleet Management	23,797,497	21.898	22,540,459	23,797,497	21.898		22,540,459
GSA - Materials Management	115,927	0.107	109,803	115,927	0.107		109,803
GSA - Risk Management	46,211	0.043	43,770	46,211	0.043		43,770
GSA - Facilities and Utilities Management	235,667	0.217	223,219	235,667	0.217		223,219
GSA - Construction Management	68,520	0.063	64,901	68,520	0.063		64,901
Urban Economic Revitalization	5,647	0.005	5,349	5,647	0.005		5,349
Team Metro	82,613	0.076	78,249	82,613	0.076		78,249
Solid Waste Management	13,099,358	12.054	12,407,420	13,099,358	12.054		12,407,420
Seaport	553,291	0.509	524,065	553,291	0.509		524,065
Safe Neighborhood Parks	1,306	0.001	1,237	1,306	0.001		1,237
Special Housing Programs	125,087	0.115	118,480	125,087	0.115		118,480
Planning & Zoning	85,941	0.079	81,401	85,941	0.079		81,401
Public Works	2,172,645	1.999	2,057,881	2,172,645	1.999		2,057,881
Parks and Recreation	1,186,178	1.091	1,123,521	1,186,178	1.091		1,123,521
Metro-Dade Police Department	4,361,112	4.013	4,130,748	4,361,112	4.013		4,130,748
Property Appraiser	157,970	0.145	149,626	157,970	0.145		149,626
Non-Departmental	5,825,010	5.360	5,517,320	5,825,010	5.360		5,517,320
Administrative Office of the Courts	21,240	0.020	20,118	21,240	0.020		20,118
Metro-Dade Transit Agency	31,750,215	29.216	30,073,096	31,750,215	29.216		30,073,096
Metro Planning Organization	126,462	0.116	119,782	126,462	0.116		119,782
Metro-Miami Action Plan	30,955	0.028	29,320	30,955	0.028		29,320
Medical Examiner	222,669	0.205	210,907	222,669	0.205		210,907
Office of the Mayor	16,502	0.015	15,630	16,502	0.015		15,630
Library	1,010,830	0.930	957,436	1,010,830	0.930		957,436
Juvenile Assessment Center	24,736	0.023	23,429	24,736	0.023		23,429
Justice Systems Support	23,465	0.022	22,226	23,465	0.022		22,226
Hurricane Recovery	53,949	0.050	51,099	53,949	0.050		51,099
Homeless Trust	15,245	0.014	14,440	15,245	0.014		14,440
Department of Human Services	274,261	0.252	259,774	274,261	0.252		259,774
General Government	901,063	0.829	853,467	901,063	0.829		853,467
Fire Department	11,985,472	11.029	11,352,372	11,985,472	11.029		11,352,372
Empowerment Zono	3,293	0.003	3,119	3,293	0.003		3,119
Tax Collector	74,054	0.068	70,142	74,054	0.068		70,142
Elections	213,773	0.197	202,481	213,773	0.197		202,481
Commission on Ethics	1,264	0.001	1,197	1,264	0.001		1,197
Department of Environmental Resources Mgt.	979,541	0.901	927,799	979,541	0.901		927,799
Cultural Affairs	605,200	0.557	573,232	605,200	0.557		573,232
Communications	188,560	0.174	178,600	188,560	0.174		178,600
Consumer Services	50,364	0.046	47,704	50,364	0.046		47,704
Corrections and Rehabilitation	961,647	0.885	910,851	961,647	0.885		910,851
Clerk of the Court	1,313,353	1.209	1,243,979	1,313,353	1.209		1,243,979
Government Information Center	16,214	0.015	15,358	16,214	0.015		15,358
Office of Community & Economic Dev.	190,760	0.176	180,684	190,760	0.176		180,684
Board of County Commissioners	76,015	0.070	72,000	76,015	0.070		72,000
Community Action Agency	180,656	0.166	171,113	180,656	0.166		171,113
Building Department	143,604	0.132	136,019	143,604	0.132		136,019
Building Code Compliance	53,542	0.049	50,714	53,542	0.049		50,714
Animal Services	345	0.000	327	345	0.000		327
Net Allocation	<u>108,674,491</u>	<u>100.000</u>	<u>\$102,934,056</u>	<u>108,674,491</u>	<u>100.000</u>	<u>0</u>	<u>\$102,934,056</u>
Direct Costs							
Subtotal			\$102,934,056				\$102,934,056
Unallocated Costs			\$0				\$0
Total Allocation	<u>108,674,491</u>	<u>100.000</u>	<u>\$102,934,056</u>	<u>108,674,491</u>	<u>100.000</u>	<u>0</u>	<u>\$102,934,056</u>

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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$32,164,798		\$32,164,798
Cross Allocations from Other Pools			
Building Use Allowance	749,907		749,907
Equipment Use Allowance	4,454,344		4,454,344
County Attorney	0	10,995	10,995
Employee Relations	0	279,069	279,069
Finance Department	0	123,148	123,148
Audit and Management Services	0	34,161	34,161
Office of Strategic Business Management	0	152,052	152,052
Procurement Management	0	354,566	354,566
County Manager	0	241,304	241,304
Business Development	0	332,632	332,632
Fair Employment Practices	0	15,002	15,002
GSA - Fleet Management	0	181,281	181,281
GSA - Materials Management	0	2,517	2,517
GSA - Risk Management	0	1,260	1,260
GSA - Facilities and Utilities Management	0	1,405,647	1,405,647
GSA - Construction Management	0	23,724	23,724
Total Cross Allocations from Other Pools	5,204,251	3,157,359	8,361,610
Total Cost to be Allocated	\$37,369,049	3,157,359	\$40,526,408

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
County Attorney	207,759	0.524	\$195,832	207,759	0.524	16,546	\$212,378
Employee Relations	3,778,579	9.531	3,561,657	3,778,579	9.531	300,929	3,862,586
Finance Department	229,591	0.579	216,411	229,591	0.579	18,285	234,695
Audit and Management Services	81,561	0.206	76,879	81,561	0.206	6,496	83,374
Office of Strategic Business Management	117,686	0.297	110,930	117,686	0.297	9,373	120,302
GSA - Administration	7,289	0.018	6,871	7,289	0.018	581	7,451
Procurement Management	161,471	0.407	152,201	161,471	0.407	12,860	165,061
County Manager	261,129	0.659	246,138	261,129	0.659	20,797	266,935
Business Development	134,616	0.340	126,888	134,616	0.340	10,721	137,609
Fair Employment Practices	11,876	0.030	11,194	11,876	0.030	946	12,140
GSA - Fleet Management	133,405	0.336	125,746	133,405	0.336	10,624	136,371
GSA - Materials Management	21,267	0.054	20,046	21,267	0.054	1,694	21,740
GSA - Risk Management	20,849	0.053	19,652	20,849	0.053	1,660	21,313
GSA - Facilities and Utilities Management	85,043	0.215	80,161	85,043	0.215	6,773	86,934
GSA - Construction Management	41,235	0.104	38,868	41,235	0.104	3,284	42,152
Aviation Department	392,407	0.990	369,880	392,407	0.990	31,252	401,131
Urban Economic Revitalization	3,036	0.008	2,862	3,036	0.008	242	3,103
Office of the CITT	13,193	0.033	12,436	13,193	0.033	1,051	13,486
Team Metro	360,239	0.909	339,558	360,239	0.909	28,690	368,248
Solid Waste Management	284,148	0.717	267,836	284,148	0.717	22,630	290,465
Seaport	216,872	0.547	204,422	216,872	0.547	17,272	221,694
Safe Neighborhood Parks	1,044	0.003	984	1,044	0.003	83	1,067
Planning & Zoning	98,408	0.248	92,759	98,408	0.248	7,837	100,596
Public Works	768,848	1.939	724,710	768,848	1.939	61,232	785,941
Parks and Recreation	1,283,195	3.237	1,209,529	1,283,195	3.237	102,195	1,311,724
Metro-Dade Police Department	8,151,251	20.561	7,683,301	8,151,251	20.561	649,172	8,332,473
Property Appraiser	1,497,502	3.777	1,411,533	1,497,502	3.777	119,262	1,530,795
Non-Departmental	2,352,814	5.935	2,217,743	2,352,814	5.935	187,380	2,405,123
Metro-Dade Transit Agency	2,594,765	6.545	2,445,804	2,594,765	6.545	206,649	2,652,453
Metro Planning Organization	4,415	0.011	4,162	4,415	0.011	352	4,513
Metro-Miami Action Plan	43,309	0.109	40,823	43,309	0.109	3,449	44,272
Medical Examiner	130,893	0.330	123,379	130,893	0.330	10,424	133,803
Office of the Mayor	130,548	0.329	123,053	130,548	0.329	10,397	133,450
Library	141,481	0.357	133,359	141,481	0.357	11,268	144,626
Juvenile Assessment Center	197,822	0.499	186,465	197,822	0.499	15,755	202,220
Homeless Trust	3,604	0.009	3,397	3,604	0.009	287	3,684
Department of Human Services	1,804,407	4.551	1,700,819	1,804,407	4.551	143,704	1,844,523
General Government	7,576	0.019	7,141	7,576	0.019	603	7,745
Fire Department	620,008	1.564	584,414	620,008	1.564	49,378	633,793
Empowerment Zone	10,175	0.026	9,591	10,175	0.026	810	10,402
Tax Collector	428,542	1.081	403,940	428,542	1.081	34,129	438,071

Cost Allocation Planning & Performance System
 ENTERPRISE TECHNOLOGY SERVICES Cost Pool
 For the Period Ended September 30, 2007

Elections	342,205	0.863	322,560	342,205	0.863	27,253	349,814
Commission on Ethics	24,853	0.063	23,426	24,853	0.063	1,979	25,407
Department of Environmental Resources Mg	140,532	0.354	132,464	140,532	0.354	11,192	143,657
Cultural Affairs	69,257	0.175	65,281	69,257	0.175	5,516	70,797
Communications	36,320	0.092	34,235	36,320	0.092	2,893	37,127
Consumer Services	84,364	0.213	79,521	84,364	0.213	6,719	86,240
Corrections and Rehabilitation	3,167,212	7.989	2,985,388	3,167,212	7.989	252,239	3,237,627
Clerk of the Court	5,388,990	13.593	5,079,617	5,388,990	13.593	429,183	5,508,800
Government Information Center	2,021,565	5.099	1,905,510	2,021,565	5.099	160,999	2,066,509
Office of Community & Economic Dev.	19,163	0.048	18,063	19,163	0.048	1,526	19,589
Board of County Commissioners	309,676	0.781	291,898	309,676	0.781	24,663	316,561
Community Action Agency	670,093	1.690	631,624	670,093	1.690	53,367	684,992
Building Department	355,030	0.896	334,648	355,030	0.896	28,275	362,923
Building Code Compliance	23,102	0.058	21,776	23,102	0.058	1,840	23,616
Animal Services	158,783	0.401	149,668	158,783	0.401	12,646	162,313
Net Allocation	<u>39,645,003</u>	<u>100.000</u>	<u>\$37,369,049</u>	<u>39,645,003</u>	<u>100.000</u>	<u>3,157,359</u>	<u>\$40,526,408</u>
Direct Costs							
Subtotal			\$37,369,049				\$40,526,408
Unallocated Costs			\$0				\$0
Total Allocation	<u>39,645,003</u>	<u>100.000</u>	<u>\$37,369,049</u>	<u>39,645,003</u>	<u>100.000</u>	<u>3,157,359</u>	<u>\$40,526,408</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$8,821,181		\$8,821,181
Cross Allocations from Other Pools			
Building Use Allowance	233,158		233,158
Equipment Use Allowance	60,695		60,695
Enterprise Technology Services	246,138	20,797	266,935
County Attorney	116,549	4,165	120,714
Employee Relations	40,001	2,694	42,695
Finance Department	13,271	1,091	14,362
Office of Strategic Business Management	136,847	7,043	143,890
Procurement Management	569	25	594
Business Development	0	534	534
Fair Employment Practices	0	2,150	2,150
GSA - Fleet Management	0	10,892	10,892
GSA - Materials Management	0	2,326	2,326
GSA - Risk Management	0	199	199
GSA - Facilities and Utilities Management	0	437,037	437,037
GSA - Construction Management	0	1,844	1,844
Total Cross Allocations from Other Pools	847,229	490,798	1,338,027
Total Cost to be Allocated	\$9,668,410	490,798	\$10,159,208

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	52,825	2.496	\$241,304				\$241,304
County Attorney	14,658	0.693	66,958				66,958
Employee Relations	8,032	0.379	36,690				36,690
Finance Department	7,667	0.362	35,023				35,023
Audit and Management Services	3,780	0.179	17,267				17,267
Office of Strategic Business Management	4,820	0.228	22,018				22,018
GSA - Administration	2,833	0.134	12,941				12,941
Procurement Management	6,313	0.298	28,838				28,838
Business Development	5,780	0.273	26,403	5,780	0.287	1,407	27,810
Fair Employment Practices	563	0.027	2,572	563	0.028	137	2,709
GSA - Fleet Management	15,462	0.731	70,630	15,462	0.767	3,765	74,395
GSA - Materials Management	2,945	0.139	13,453	2,945	0.146	717	14,170
GSA - Risk Management	7,842	0.371	35,822	7,842	0.389	1,909	37,732
GSA - Facilities and Utilities Management	8,889	0.420	40,605	8,889	0.441	2,164	42,769
GSA - Construction Management	7,815	0.369	35,699	7,815	0.388	1,903	37,602
Aviation Department	74,754	3.532	341,476	74,754	3.709	18,202	359,678
Urban Economic Revitalization	281	0.013	1,284	281	0.014	68	1,352
Office of the CITT	724	0.034	3,307	724	0.036	176	3,484
Team Metro	11,907	0.563	54,391	11,907	0.591	2,899	57,290
Solid Waste Management	50,417	2.382	230,304	50,417	2.501	12,276	242,581
Seaport	20,315	0.960	92,799	20,315	1.008	4,947	97,745
Safe Neighborhood Parks	291	0.014	1,329	291	0.014	71	1,400
Special Housing Programs	3,063	0.145	13,992	3,063	0.152	746	14,738
Planning & Zoning	9,849	0.465	44,990	9,849	0.489	2,398	47,388
Public Works	30,506	1.441	139,351	30,506	1.513	7,428	146,779
Parks and Recreation	55,643	2.629	254,177	55,643	2.761	13,549	267,726
Metro-Dade Police Department	339,598	16.045	1,551,281	339,598	16.848	82,691	1,633,972
Property Appraiser	16,100	0.761	73,545	16,100	0.799	3,920	77,465
Non-Departmental	425,220	20.090	1,942,401	425,220	21.096	103,540	2,045,941
Administrative Office of the Courts	11,043	0.522	50,444	11,043	0.548	2,689	53,133
Metro-Dade Transit Agency	217,065	10.256	991,551	217,065	10.769	52,855	1,044,406
Metro Planning Organization	1,865	0.088	8,519	1,865	0.093	454	8,973
Metro-Miami Action Plan	1,546	0.073	7,062	1,546	0.077	376	7,439
Medical Examiner	5,272	0.249	24,082	5,272	0.262	1,284	25,366
Office of the Mayor	2,765	0.131	12,630	2,765	0.137	673	13,304
Library	27,889	1.318	127,397	27,889	1.384	6,791	134,188
Juvenile Assessment Center	5,824	0.275	26,604	5,824	0.289	1,418	28,022
Justice Systems Support	104	0.005	475	104	0.005	25	500
Hurricane Recovery	705	0.033	3,220	705	0.035	172	3,392
Homeless Trust	837	0.040	3,823	837	0.042	204	4,027
Department of Human Services	46,645	2.204	213,074	46,645	2.314	11,358	224,432
General Government	7,858	0.371	35,895	7,858	0.390	1,913	37,809

Cost Allocation Planning & Performance System
COUNTY MANAGER Cost Pool
For the Period Ended September 30, 2007

Fire Department	216,598	10.234	989,418	216,598	10.746	52,741	1,042,159
Empowerment Zone	1,075	0.051	4,911	1,075	0.053	262	5,172
Tax Collector	9,537	0.451	43,565	9,537	0.473	2,322	45,887
Elections	9,598	0.453	43,844	9,598	0.476	2,337	46,181
Commission on Ethics	1,461	0.069	6,674	1,461	0.072	356	7,030
Department of Environmental Resources Mg	30,326	1.433	138,529	30,326	1.505	7,384	145,913
Cultural Affairs	2,478	0.117	11,319	2,478	0.123	603	11,923
Communications	3,960	0.187	18,089	3,960	0.196	964	19,053
Consumer Services	6,439	0.304	29,413	6,439	0.319	1,568	30,981
Corrections and Rehabilitation	173,509	8.198	792,588	173,509	8.608	42,249	834,836
Clerk of the Court	60,007	2.835	274,111	60,007	2.977	14,611	288,723
Government Information Center	6,348	0.300	28,998	6,348	0.315	1,546	30,543
Office of Community & Economic Dev.	5,261	0.249	24,032	5,261	0.261	1,281	25,313
Board of County Commissioners	10,213	0.483	46,653	10,213	0.507	2,487	49,140
Community Action Agency	28,830	1.362	131,695	28,830	1.430	7,020	138,715
Building Department	22,290	1.053	101,821	22,290	1.106	5,428	107,248
Building Code Compliance	5,209	0.246	23,795	5,209	0.258	1,268	25,063
Animal Services	5,107	0.241	23,329	5,107	0.253	1,244	24,572
Net Allocation	<u>2,116,556</u>	<u>100.000</u>	<u>\$9,668,410</u>	<u>2,015,628</u>	<u>100.000</u>	<u>490,798</u>	<u>\$10,159,208</u>
Direct Costs							
Subtotal			\$9,668,410				\$10,159,208
Unallocated Costs			(\$0)				(\$0)
Total Allocation	<u>2,116,556</u>	<u>100.000</u>	<u>\$9,668,410</u>	<u>2,015,628</u>	<u>100.000</u>	<u>490,798</u>	<u>\$10,159,208</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$17,976,043		\$17,976,043
Cross Allocations from Other Pools			
Building Use Allowance	237,901		237,901
Equipment Use Allowance	64,409		64,409
Enterprise Technology Services	195,832	16,546	212,378
Employee Relations	0	63,061	63,061
Finance Department	0	4,777	4,777
Office of Strategic Business Management	0	55,752	55,752
Procurement Management	0	46	46
County Manager	0	66,958	66,958
Business Development	0	43	43
Fair Employment Practices	0	3,390	3,390
GSA - Fleet Management	0	1,300	1,300
GSA - Materials Management	0	1,675	1,675
GSA - Risk Management	0	332	332
GSA - Facilities and Utilities Management	0	445,928	445,928
GSA - Construction Management	0	10	10
Total Cross Allocations from Other Pools	498,142	659,819	1,157,961
Total Cost to be Allocated	\$18,474,185	659,819	\$19,134,004

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	5	0.060	\$10,995				\$10,995
Employee Relations	110	1.309	241,895	110	1.310	8,645	250,540
Finance Department	200	2.381	439,809	200	2.382	15,717	455,527
Office of Strategic Business Management	45	0.536	98,957	45	0.536	3,536	102,493
GSA - Administration	4	0.048	8,796	4	0.048	314	9,111
Procurement Management	133	1.583	292,473	133	1.584	10,452	302,925
County Manager	53	0.631	116,549	53	0.631	4,165	120,715
Business Development	25	0.298	54,976	25	0.298	1,965	56,941
Fair Employment Practices	5	0.060	10,995	5	0.060	393	11,388
GSA - Fleet Management	63	0.750	138,540	63	0.750	4,951	143,491
GSA - Materials Management	10	0.119	21,990	10	0.119	786	22,776
GSA - Risk Management	910	10.832	2,001,132	910	10.838	71,514	2,072,646
GSA - Facilities and Utilities Management	40	0.476	87,962	40	0.476	3,143	91,105
GSA - Construction Management	20	0.238	43,981	20	0.238	1,572	45,553
Aviation Department	698	8.309	1,534,934	698	8.313	54,854	1,589,788
Urban Economic Revitalization	2	0.024	4,398	2	0.024	157	4,555
Office of the CITT	9	0.107	19,791	9	0.107	707	20,499
Team Metro	17	0.202	37,384	17	0.202	1,336	38,720
Solid Waste Management	39	0.464	85,763	39	0.465	3,065	88,828
Seaport	175	2.083	384,833	175	2.084	13,753	398,586
Special Housing Programs	83	0.988	182,521	83	0.989	6,523	189,044
Planning & Zoning	510	6.071	1,121,513	510	6.074	40,080	1,161,593
Public Works	302	3.595	664,112	302	3.597	23,733	687,845
Parks and Recreation	261	3.107	573,951	261	3.109	20,511	594,462
Metro-Dade Police Department	499	5.940	1,097,324	499	5.943	39,215	1,136,539
Property Appraiser	205	2.440	450,804	205	2.442	16,110	466,915
Non-Departmental	1,833	21.819	4,030,851	1,833	21.832	144,051	4,174,902
Metro-Dade Transit Agency	368	4.380	809,249	368	4.383	28,920	838,169
Metro Planning Organization	14	0.167	30,787	14	0.167	1,100	31,887
Metro-Miami Action Plan	4	0.048	8,796	4	0.048	314	9,111
Medical Examiner	5	0.060	10,995	5	0.060	393	11,388
Office of the Mayor	71	0.845	156,132	71	0.846	5,580	161,712
Library	5	0.060	10,995	5	0.060	393	11,388
Homeless Trust	28	0.333	61,573	28	0.333	2,200	63,774
Department of Human Services	31	0.369	68,170	31	0.369	2,436	70,607
Fire Department	117	1.393	257,288	117	1.394	9,195	266,483
Empowerment Zone	4	0.048	8,796	4	0.048	314	9,111
Tax Collector	204	2.428	448,605	204	2.430	16,032	464,637
Elections	41	0.488	90,161	41	0.488	3,222	93,383
Commission on Ethics	6	0.071	13,194	6	0.071	472	13,666
Department of Environmental Resources Mg	182	2.166	400,226	182	2.168	14,303	414,529
Cultural Affairs	11	0.131	24,190	11	0.131	864	25,054

Cost Allocation Planning & Performance System

COUNTY ATTORNEY Cost Pool

For the Period Ended September 30, 2007

Communications	15	0.179	32,986	15	0.179	1,179	34,164
Consumer Services	26	0.309	57,175	26	0.310	2,043	59,218
Corrections and Rehabilitation	472	5.618	1,037,950	472	5.622	37,093	1,075,042
Clerk of the Court	31	0.369	68,170	31	0.369	2,436	70,607
Office of Community & Economic Dev.	49	0.583	107,753	49	0.584	3,851	111,604
Board of County Commissioners	308	3.666	677,306	308	3.668	24,205	701,511
Building Department	65	0.774	142,938	65	0.774	5,108	148,046
Building Code Compliance	63	0.750	138,540	63	0.750	4,951	143,491
Animal Services	25	0.298	54,976	25	0.298	1,965	56,941
Net Allocation	<u>8,401</u>	<u>100.000</u>	<u>\$18,474,185</u>	<u>8,396</u>	<u>100.000</u>	<u>659,819</u>	<u>\$19,134,004</u>
Direct Costs							
Subtotal			\$18,474,185				\$19,134,004
Unallocated Costs			\$0				\$0
Total Allocation	<u>8,401</u>	<u>100.000</u>	<u>\$18,474,185</u>	<u>8,396</u>	<u>100.000</u>	<u>659,819</u>	<u>\$19,134,004</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$9,491,326		\$9,491,326
Cross Allocations from Other Pools			
Building Use Allowance	265,108		265,108
Equipment Use Allowance	99,792		99,792
Enterprise Technology Services	3,561,657	300,929	3,862,586
County Attorney	241,895	8,645	250,540
Finance Department	0	16,783	16,783
Office of Strategic Business Management	0	25,342	25,342
Procurement Management	0	986	986
County Manager	0	36,690	36,690
Business Development	0	925	925
Fair Employment Practices	0	3,618	3,618
GSA - Fleet Management	0	496	496
GSA - Materials Management	0	3,685	3,685
GSA - Risk Management	0	372	372
GSA - Facilities and Utilities Management	0	496,925	496,925
GSA - Construction Management	0	1,671	1,671
Total Cross Allocations from Other Pools	4,168,452	897,067	5,065,518
Total Cost to be Allocated	\$13,659,778	897,067	\$14,556,844

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	59,300	2.043	\$279,069				\$279,069
County Attorney	13,400	0.462	63,061				63,061
Finance Department	11,500	0.396	54,120	11,500	0.406	3,645	57,765
Audit and Management Services	5,100	0.176	24,001	5,100	0.180	1,617	25,618
Office of Strategic Business Management	6,300	0.217	29,648	6,300	0.223	1,997	31,645
GSA - Administration	1,900	0.065	8,941	1,900	0.067	602	9,544
Procurement Management	10,300	0.355	48,472	10,300	0.364	3,265	51,737
County Manager	8,500	0.293	40,001	8,500	0.300	2,694	42,696
Business Development	8,400	0.289	39,531	8,400	0.297	2,663	42,194
Fair Employment Practices	600	0.021	2,824	600	0.021	190	3,014
GSA - Fleet Management	34,100	1.175	160,476	34,100	1.205	10,810	171,286
GSA - Materials Management	5,400	0.186	25,413	5,400	0.191	1,712	27,124
GSA - Risk Management	5,300	0.183	24,942	5,300	0.187	1,680	26,622
GSA - Facilities and Utilities Management	21,700	0.748	102,121	21,700	0.767	6,879	109,000
GSA - Construction Management	10,500	0.362	49,414	10,500	0.371	3,328	52,742
Aviation Department	139,500	4.806	656,494	139,500	4.930	44,221	700,715
Office of the CITT	900	0.031	4,235	900	0.032	285	4,521
Team Metro	21,100	0.727	99,298	21,100	0.746	6,689	105,986
Solid Waste Management	91,200	3.142	429,192	91,200	3.223	28,910	458,102
Seaport	35,100	1.209	165,182	35,100	1.240	11,127	176,309
Safe Neighborhood Parks	300	0.010	1,412	300	0.011	95	1,507
Planning & Zoning	15,300	0.527	72,003	15,300	0.541	4,850	76,853
Public Works	82,700	2.849	389,190	82,700	2.922	26,216	415,406
Parks and Recreation	115,400	3.976	543,078	115,400	4.078	36,581	579,659
Metro-Dade Police Department	435,900	15.018	2,051,367	435,900	15.403	138,179	2,189,545
Property Appraiser	27,000	0.930	127,063	27,000	0.954	8,559	135,622
Non-Departmental	342,000	11.783	1,609,469	342,000	12.085	108,413	1,717,881
Metro-Dade Transit Agency	355,800	12.258	1,674,412	355,800	12.573	112,787	1,787,199
Metro Planning Organization	1,600	0.055	7,530	1,600	0.057	507	8,037
Metro-Miami Action Plan	2,600	0.090	12,236	2,600	0.092	824	13,060
Medical Examiner	6,400	0.220	30,119	6,400	0.226	2,029	32,147
Office of the Mayor	4,500	0.155	21,177	4,500	0.159	1,426	22,604
Library	52,400	1.805	246,597	52,400	1.852	16,611	263,208
Juvenile Assessment Center	11,900	0.410	56,002	11,900	0.421	3,772	59,774
Homeless Trust	1,300	0.045	6,118	1,300	0.046	412	6,530
Department of Human Services	88,700	3.056	417,427	88,700	3.134	28,118	445,544
Fire Department	250,900	8.644	1,180,748	250,900	8.866	79,534	1,260,282
Tax Collector	21,400	0.737	100,709	21,400	0.756	6,784	107,493
Elections	11,000	0.379	51,767	11,000	0.389	3,487	55,253
Department of Environmental Resources Mg	46,200	1.592	217,419	46,200	1.633	14,645	232,065
Cultural Affairs	2,800	0.096	13,177	2,800	0.099	888	14,065
Communications	1,100	0.038	5,177	1,100	0.039	349	5,525

Cost Allocation Planning & Performance System
 EMPLOYEE RELATIONS Cost Pool
 For the Period Ended September 30, 2007

Consumer Services	11,900	0.410	56,002	11,900	0.421	3,772	59,774
Corrections and Rehabilitation	255,400	8.799	1,201,925	255,400	9.025	80,961	1,282,886
Clerk of the Court	130,600	4.499	614,610	130,600	4.615	41,400	656,010
Office of Community & Economic Dev.	9,700	0.334	45,649	9,700	0.343	3,075	48,724
Board of County Commissioners	17,300	0.596	81,415	17,300	0.611	5,484	86,899
Community Action Agency	61,200	2.108	288,010	61,200	2.163	19,400	307,410
Building Department	31,300	1.078	147,299	31,300	1.106	9,922	157,221
Building Code Compliance	7,300	0.251	34,354	7,300	0.258	2,314	36,668
Animal Services	10,600	0.365	49,884	10,600	0.375	3,360	53,244
Net Allocation	<u>2,902,600</u>	<u>100.000</u>	<u>\$13,659,778</u>	<u>2,829,900</u>	<u>100.000</u>	<u>897,067</u>	<u>\$14,556,844</u>
Direct Costs							
Subtotal			\$13,659,778				\$14,556,844
Unallocated Costs							
Total Allocation	<u>2,902,600</u>	<u>100.000</u>	<u>\$13,659,778</u>	<u>2,829,900</u>	<u>100.000</u>	<u>897,067</u>	<u>\$14,556,844</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$5,173,490		\$5,173,490
Cross Allocations from Other Pools			
Building Use Allowance	172,349		172,349
Equipment Use Allowance	28,808		28,808
Enterprise Technology Services	216,411	18,285	234,696
County Attorney	439,809	15,717	455,526
Employee Relations	54,120	3,645	57,764
Audit and Management Services	0	53,380	53,380
Office of Strategic Business Management	0	25,342	25,342
Procurement Management	0	241	241
County Manager	0	35,023	35,023
Business Development	0	226	226
Fair Employment Practices	0	2,909	2,909
GSA - Fleet Management	0	-215	-215
GSA - Materials Management	0	6,151	6,151
GSA - Risk Management	0	294	294
GSA - Facilities and Utilities Management	0	323,055	323,055
GSA - Construction Management	0	4,484	4,484
Total Cross Allocations from Other Pools	911,496	488,538	1,400,034
Total Cost to be Allocated	\$6,084,986	488,538	\$6,573,524

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	103,373	2.024	123,148				123,148
County Attorney	4,010	0.079	4,777				4,777
Employee Relations	14,088	0.276	16,783				16,783
Audit and Management Services	2,513	0.049	2,994	2,513	0.050	246	3,240
Office of Strategic Business Management	12,340	0.242	14,701	12,340	0.247	1,209	15,910
GSA - Administration	15,743	0.308	18,755	15,743	0.316	1,542	20,297
Procurement Management	542,599	10.623	646,398	542,599	10.882	53,161	699,559
County Manager	11,140	0.218	13,271	11,140	0.223	1,091	14,363
Business Development	6,593	0.129	7,854	6,593	0.132	646	8,500
Fair Employment Practices	845	0.017	1,007	845	0.017	83	1,089
GSA - Fleet Management	288,119	5.641	343,236	288,119	5.778	28,228	371,465
GSA - Materials Management	45,932	0.899	54,719	45,932	0.921	4,500	59,219
GSA - Risk Management	45,028	0.882	53,642	45,028	0.903	4,412	58,053
GSA - Facilities and Utilities Management	183,670	3.596	218,806	183,670	3.683	17,995	236,801
GSA - Construction Management	89,056	1.744	106,092	89,056	1.786	8,725	114,818
Aviation Department	31,167	0.610	37,129	31,167	0.625	3,054	40,183
Urban Economic Revitalization	1,156	0.023	1,377	1,156	0.023	113	1,490
Office of the CITT	2,918	0.057	3,476	2,918	0.059	286	3,762
Team Metro	39,821	0.780	47,439	39,821	0.799	3,901	51,340
Solid Waste Management	78,849	1.544	93,933	78,849	1.581	7,725	101,658
Seaport	39,413	0.772	46,953	39,413	0.790	3,861	50,814
Safe Neighborhood Parks	1,154	0.023	1,375	1,154	0.023	113	1,488
Special Housing Programs	6,209	0.122	7,397	6,209	0.125	608	8,005
Planning & Zoning	25,574	0.501	30,466	25,574	0.513	2,506	32,972
Public Works	167,523	3.280	199,570	167,523	3.360	16,413	215,983
Parks and Recreation	587,158	11.495	699,481	587,158	11.775	57,526	757,008
Metro-Dade Police Department	123,722	2.422	147,390	123,722	2.481	12,122	159,512
Property Appraiser	5,916	0.116	7,048	5,916	0.119	580	7,627
Non-Departmental	1,225,514	23.993	1,459,955	1,225,514	24.577	120,069	1,580,024
Administrative Office of the Courts	23,518	0.460	28,017	23,518	0.472	2,304	30,321
Metro-Dade Transit Agency	249,405	4.883	297,116	249,405	5.002	24,435	321,552
Metro Planning Organization	4,751	0.093	5,660	4,751	0.095	465	6,125
Metro-Miami Action Plan	6,818	0.133	8,122	6,818	0.137	668	8,790
Medical Examiner	10,839	0.212	12,913	10,839	0.217	1,062	13,974
Office of the Mayor	4,151	0.081	4,945	4,151	0.083	407	5,352
Library	64,298	1.259	76,598	64,298	1.289	6,300	82,898
Juvenile Assessment Center	9,962	0.195	11,868	9,962	0.200	976	12,844
Justice Systems Support	281	0.006	335	281	0.006	28	362
Hurricane Recovery	20,339	0.398	24,230	20,339	0.408	1,993	26,223
Homeless Trust	6,635	0.130	7,904	6,635	0.133	650	8,554
Department of Human Services	347,697	6.807	414,210	347,697	6.973	34,065	448,277

Cost Allocation Planning & Performance System
 FINANCE DEPARTMENT Cost Pool
 For the Period Ended September 30, 2007

General Government	20,700	0.405	24,660	20,700	0.415	2,028	26,688
Fire Department	118,391	2.318	141,039	118,391	2.374	11,599	152,639
Empowerment Zone	3,858	0.076	4,596	3,858	0.077	378	4,974
Tax Collector	21,848	0.428	26,028	21,848	0.438	2,141	28,168
Elections	11,751	0.230	13,999	11,751	0.236	1,151	15,150
Commission on Ethics	1,732	0.034	2,063	1,732	0.035	170	2,233
Department of Environmental Resources Mg	61,394	1.202	73,139	61,394	1.231	6,015	79,154
Cultural Affairs	8,958	0.175	10,672	8,958	0.180	878	11,549
Communications	9,753	0.191	11,619	9,753	0.196	956	12,574
Consumer Services	20,133	0.394	23,984	20,133	0.404	1,973	25,957
Corrections and Rehabilitation	98,593	1.930	117,454	98,593	1.977	9,660	127,113
Clerk of the Court	63,153	1.236	75,234	63,153	1.267	6,187	81,422
Government Information Center	6,836	0.134	8,144	6,836	0.137	670	8,813
Office of Community & Economic Dev.	31,041	0.608	36,979	31,041	0.623	3,041	40,020
Board of County Commissioners	30,049	0.588	35,797	30,049	0.603	2,944	38,741
Community Action Agency	82,246	1.610	97,980	82,246	1.649	8,058	106,038
Building Department	39,567	0.775	47,136	39,567	0.794	3,877	51,013
Building Code Compliance	16,185	0.317	19,281	16,185	0.325	1,586	20,867
Animal Services	11,828	0.232	14,091	11,828	0.237	1,159	15,250
Net Allocation	<u>5,107,853</u>	<u>100.000</u>	<u>\$6,084,986</u>	<u>4,986,382</u>	<u>100.000</u>	<u>488,538</u>	<u>\$6,573,524</u>
Direct Costs							
Subtotal			\$6,084,986				\$6,573,524
Unallocated Costs							
Total Allocation	<u>5,107,853</u>	<u>100.000</u>	<u>\$6,084,986</u>	<u>4,986,382</u>	<u>100.000</u>	<u>488,538</u>	<u>\$6,573,524</u>

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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$3,195,177		\$3,195,177
Cross Allocations from Other Pools			
Equipment Use Allowance	51,926		51,926
Enterprise Technology Services	76,879	6,496	83,375
Employee Relations	24,001	1,617	25,618
Finance Department	2,994	246	3,240
Office of Strategic Business Management	0	177,394	177,394
Procurement Management	0	18	18
County Manager	0	17,267	17,267
Business Development	0	17	17
Fair Employment Practices	0	1,290	1,290
GSA - Materials Management	0	633	633
GSA - Risk Management	0	127	127
GSA - Construction Management	0	9	9
Total Cross Allocations from Other Pools	155,799	205,112	360,911
Total Cost to be Allocated	\$3,350,976	205,112	\$3,556,088

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	807	1.019	\$34,161				\$34,161
Finance Department	1,261	1.593	53,380				53,380
Office of Strategic Business Management	108	0.136	4,572	108	0.140	287	4,859
Procurement Management	670	0.846	28,362	670	0.869	1,783	30,144
GSA - Fleet Management	6	0.008	254	6	0.008	16	270
GSA - Materials Management	1	0.001	42	1	0.001	3	45
GSA - Risk Management	1	0.001	42	1	0.001	3	45
GSA - Facilities and Utilities Management	4	0.005	169	4	0.005	11	180
GSA - Construction Management	2	0.003	85	2	0.003	5	90
Aviation Department	7,880	9.954	333,569	7,880	10.221	20,965	354,535
Office of the CITT	4,672	5.902	197,771	4,672	6.060	12,430	210,201
Team Metro	1,847	2.333	78,186	1,847	2.396	4,914	83,100
Solid Waste Management	3,537	4.468	149,725	3,537	4.588	9,410	159,136
Seaport	2,076	2.623	87,879	2,076	2.693	5,523	93,403
Public Works	2,436	3.077	103,119	2,436	3.160	6,481	109,600
Metro-Dade Police Department	35	0.044	1,482	35	0.045	93	1,575
Non-Departmental	18,403	23.248	779,020	18,403	23.871	48,963	827,983
Administrative Office of the Courts	228	0.288	9,652	228	0.296	607	10,258
Metro-Dade Transit Agency	9,590	12.115	405,956	9,590	12.440	25,515	431,471
Metro-Miami Action Plan	275	0.347	11,641	275	0.357	732	12,373
Homeless Trust	3,543	4.476	149,979	3,543	4.596	9,426	159,406
Fire Department	808	1.021	34,204	808	1.048	2,150	36,353
Empowerment Zone	4,115	5.198	174,193	4,115	5.338	10,948	185,141
Tax Collector	2,354	2.974	99,648	2,354	3.053	6,263	105,911
Elections	11,568	14.613	489,687	11,568	15.005	30,778	520,464
Cultural Affairs	988	1.248	41,823	988	1.282	2,629	44,452
Consumer Services	934	1.180	39,537	934	1.212	2,485	42,022
Clerk of the Court	743	0.939	31,452	743	0.964	1,977	33,429
Office of Community & Economic Dev.	223	0.282	9,440	223	0.289	593	10,033
Community Action Agency	46	0.058	1,947	46	0.060	122	2,070
Net Allocation	79,161	100.000	\$3,350,976	77,093	100.000	205,112	\$3,556,088
Direct Costs							
Subtotal			\$3,350,976				\$3,556,088
Unallocated Costs							
Total Allocation	79,161	100.000	\$3,350,976	77,093	100.000	205,112	\$3,556,088

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

CENTRAL SERVICES COST ALLOCATION PLAN

Office of Strategic Business Management

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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$5,763,598		\$5,763,598
Cross Allocations from Other Pools			
Building Use Allowance	134,753		134,753
Equipment Use Allowance	36,429		36,429
Enterprise Technology Services	110,930	9,373	120,303
County Attorney	98,957	3,536	102,493
Employee Relations	29,648	1,997	31,645
Finance Department	14,701	1,209	15,910
Audit and Management Services	4,572	287	4,859
Procurement Management	0	512	512
County Manager	0	22,018	22,018
Business Development	0	480	480
Fair Employment Practices	0	1,594	1,594
GSA - Fleet Management	0	297	297
GSA - Materials Management	0	1,595	1,595
GSA - Risk Management	0	130	130
GSA - Facilities and Utilities Management	0	252,586	252,586
GSA - Construction Management	0	699	699
Total Cross Allocations from Other Pools	429,990	296,312	726,302
Total Cost to be Allocated	\$6,193,588	296,312	\$6,489,900

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	30	2.455	\$152,052				\$152,052
County Attorney	11	0.900	55,752				55,752
Employee Relations	5	0.409	25,342				25,342
Finance Department	5	0.409	25,342				25,342
Audit and Management Services	35	2.864	177,394				177,394
GSA - Administration	1	0.082	5,068	1	0.088	261	5,329
Procurement Management	15	1.227	76,026	15	1.320	3,913	79,939
County Manager	27	2.209	136,847	27	2.377	7,043	143,889
Business Development	25	2.046	126,710	25	2.201	6,521	133,231
Fair Employment Practices	5	0.409	25,342	5	0.440	1,304	26,646
GSA - Fleet Management	10	0.818	50,684	10	0.880	2,608	53,292
GSA - Materials Management	2	0.164	10,137	2	0.176	522	10,658
GSA - Risk Management	2	0.164	10,137	2	0.176	522	10,658
GSA - Facilities and Utilities Management	7	0.573	35,479	7	0.616	1,826	37,305
GSA - Construction Management	3	0.245	15,205	3	0.264	783	15,988
Aviation Department	20	1.637	101,368	20	1.761	5,217	106,585
Office of the CITT	5	0.409	25,342	5	0.440	1,304	26,646
Solid Waste Management	38	3.110	192,599	38	3.345	9,912	202,511
Seaport	25	2.046	126,710	25	2.201	6,521	133,231
Planning & Zoning	28	2.291	141,915	28	2.465	7,303	149,219
Public Works	30	2.455	152,052	30	2.641	7,825	159,877
Parks and Recreation	48	3.928	243,283	48	4.225	12,520	255,804
Metro-Dade Police Department	40	3.273	202,736	40	3.521	10,434	213,170
Property Appraiser	10	0.818	50,684	10	0.880	2,608	53,292
Non-Departmental	374	30.606	1,895,583	374	32.923	97,553	1,993,136
Administrative Office of the Courts	10	0.818	50,684	10	0.880	2,608	53,292
Metro-Dade Transit Agency	50	4.092	253,420	50	4.401	13,042	266,462
Metro Planning Organization	5	0.409	25,342	5	0.440	1,304	26,646
Metro-Miami Action Plan	10	0.818	50,684	10	0.880	2,608	53,292
Medical Examiner	13	1.064	65,889	13	1.144	3,391	69,280
Library	38	3.110	192,599	38	3.345	9,912	202,511
Juvenile Assessment Center	13	1.064	65,889	13	1.144	3,391	69,280
Homeless Trust	8	0.655	40,547	8	0.704	2,087	42,634
Department of Human Services	20	1.637	101,368	20	1.761	5,217	106,585
General Government	21	1.718	106,436	21	1.849	5,478	111,914
Fire Department	25	2.046	126,710	25	2.201	6,521	133,231
Tax Collector	10	0.818	50,684	10	0.880	2,608	53,292
Elections	15	1.227	76,026	15	1.320	3,913	79,939
Department of Environmental Resources Mg	20	1.637	101,368	20	1.761	5,217	106,585
Cultural Affairs	40	3.273	202,736	40	3.521	10,434	213,170
Consumer Services	15	1.227	76,026	15	1.320	3,913	79,939

Cost Allocation Planning & Performance System
 OFFICE OF MANAGEMENT & BUDGET Cost Pool
 For the Period Ended September 30, 2007

Corrections and Rehabilitation	20	1.637	101,368	20	1.761	5,217	106,585
Clerk of the Court	5	0.409	25,342	5	0.440	1,304	26,646
Board of County Commissioners	15	1.227	76,026	15	1.320	3,913	79,939
Community Action Agency	20	1.637	101,368	20	1.761	5,217	106,585
Building Department	12	0.982	60,821	12	1.056	3,130	63,951
Building Code Compliance	18	1.473	91,231	18	1.585	4,695	95,926
Animal Services	18	1.473	91,231	18	1.585	4,695	95,926
Net Allocation	<u>1,222</u>	<u>100.000</u>	<u>\$6,193,588</u>	<u>1,136</u>	<u>100.000</u>	<u>296,312</u>	<u>\$6,489,900</u>
Direct Costs							
Subtotal			\$6,193,588				\$6,489,900
Unallocated Costs			\$0				\$0
Total Allocation	<u>1,222</u>	<u>100.000</u>	<u>\$6,193,588</u>	<u>1,136</u>	<u>100.000</u>	<u>296,312</u>	<u>\$6,489,900</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	\$11,931		\$11,931
Equipment Use Allowance	100,739		100,739
Enterprise Technology Services	6,871	581	7,452
County Attorney	8,796	314	9,110
Employee Relations	8,941	602	9,543
Finance Department	18,755	1,542	20,297
Office of Strategic Business Management	5,068	261	5,329
Procurement Management		2,642	2,642
County Manager		12,941	12,941
Business Development		2,478	2,478
Fair Employment Practices		481	481
GSA - Fleet Management		715	715
GSA - Materials Management		616	616
GSA - Risk Management		115	115
GSA - Facilities and Utilities Management		22,363	22,363
GSA - Construction Management		17,389	17,389
Total Cross Allocations from Other Pools	161,101	63,040	224,140
Total Cost to be Allocated	\$161,101	63,040	\$224,140
	First Apportionment		Second Apportionment
Allocation to Benefiting Activities	Allocation Base	Percent	Dollar Allocation
GSA - Fleet Management	341	44.286	\$71,345
GSA - Materials Management	54	7.013	11,298
GSA - Risk Management	53	6.883	11,089
GSA - Facilities and Utilities Management	217	28.182	45,401
GSA - Construction Management	105	13.636	21,968
Net Allocation	770	100.000	\$161,101
Direct Costs			
Subtotal			\$161,101
Unallocated Costs			
Total Allocation	770	100.000	\$161,101
	Second Apportionment		Total Allocation
	Allocation Base	Percent	Dollar Allocation
	341	44.286	27,918
	54	7.013	4,421
	53	6.883	4,339
	217	28.182	17,766
	105	13.636	8,596
	770	100.000	63,040
			\$224,140
	770	100.000	63,040
			\$224,140

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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$7,854,092		\$7,854,092
Cross Allocations from Other Pools			
Building Use Allowance	146,450		146,450
Equipment Use Allowance	42,212		42,212
Enterprise Technology Services	152,201	12,860	165,062
County Attorney	292,473	10,452	302,925
Employee Relations	48,472	3,265	51,737
Finance Department	646,398	53,161	699,559
Audit and Management Services	28,362	1,783	30,145
Office of Strategic Business Management	76,026	3,913	79,939
County Manager		28,838	28,838
Business Development		21	21
Fair Employment Practices		2,606	2,606
GSA - Fleet Management		752	752
GSA - Materials Management		1,257	1,257
GSA - Risk Management		200	200
GSA - Facilities and Utilities Management		274,510	274,510
GSA - Construction Management		269	269
Total Cross Allocations from Other Pools	1,432,595	393,884	1,826,479
Total Cost to be Allocated	\$9,286,687	393,884	\$9,680,571

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	17,637,226	3.818	\$354,566				\$354,566
County Attorney	2,280	0.000	46				46
Employee Relations	49,053	0.011	986				986
Finance Department	12,005	0.003	241				241
Audit and Management Services	877	0.000	18				18
Office of Strategic Business Management	25,447	0.006	512				512
GSA - Administration	131,401	0.028	2,642				2,642
County Manager	28,306	0.006	569	28,306	0.006	25	594
Business Development	863	0.000	17	863	0.000	1	18
Fair Employment Practices	2	0.000	0	2	0.000	0	0
GSA - Fleet Management	44,046,207	9.535	885,473	44,046,207	9.918	39,067	924,540
GSA - Materials Management	1,119,265	0.242	22,501	1,119,265	0.252	993	23,494
GSA - Risk Management	1,075,800	0.233	21,627	1,075,800	0.242	954	22,581
GSA - Facilities and Utilities Management	17,897,659	3.874	359,802	17,897,659	4.030	15,874	375,676
GSA - Construction Management	4,208,033	0.911	84,595	4,208,033	0.948	3,732	88,328
Aviation Department	30,484,249	6.599	612,833	30,484,249	6.864	27,038	639,871
Urban Economic Revitalization	77	0.000	2	77	0.000	0	2
Office of the CITT	167	0.000	3	167	0.000	0	4
Team Metro	30,084	0.007	605	30,084	0.007	27	631
Solid Waste Management	3,838,259	0.831	77,162	3,838,259	0.864	3,404	80,566
Seaport	836,926	0.181	16,825	836,926	0.188	742	17,567
Planning & Zoning	6,759	0.001	136	6,759	0.002	6	142
Public Works	22,958,868	4.970	461,549	22,958,868	5.170	20,363	481,912
Parks and Recreation	44,173,217	9.562	888,027	44,173,217	9.947	39,179	927,206
Metro-Dade Police Department	6,585,793	1.426	132,396	6,585,793	1.483	5,841	138,237
Property Appraiser	5,261	0.001	106	5,261	0.001	5	110
Non-Departmental	231,866,387	50.193	4,661,275	231,866,387	52.212	205,653	4,866,928
Administrative Office of the Courts	18,295	0.004	368	18,295	0.004	16	384
Metro-Dade Transit Agency	12,381,506	2.680	248,909	12,381,506	2.788	10,982	259,891
Metro Planning Organization	76	0.000	2	76	0.000	0	2
Metro-Miami Action Plan	1,072	0.000	22	1,072	0.000	1	23
Medical Examiner	116,505	0.025	2,342	116,505	0.026	103	2,445
Office of the Mayor	1,120	0.000	23	1,120	0.000	1	24
Library	590,520	0.128	11,871	590,520	0.133	524	12,395
Juvenile Assessment Center	12,463	0.003	251	12,463	0.003	11	262
Homeless Trust	57	0.000	1	57	0.000	0	1
Department of Human Services	679,069	0.147	13,652	679,069	0.153	602	14,254
General Government	107	0.000	2	107	0.000	0	2
Fire Department	12,097,238	2.619	243,194	12,097,238	2.724	10,730	253,924
Empowerment Zone	347	0.000	7	347	0.000	0	7
Tax Collector	41,698	0.009	838	41,698	0.009	37	875

Cost Allocation Planning & Performance System
 PROCUREMENT MANAGEMENT Cost Pool
 For the Period Ended September 30, 2007

Elections	39,673	0.009	798	39,673	0.009	35	833
Department of Environmental Resources Mg	1,375,313	0.298	27,648	1,375,313	0.310	1,220	28,868
Cultural Affairs	122,709	0.027	2,467	122,709	0.028	109	2,576
Communications	63,481	0.014	1,276	63,481	0.014	56	1,332
Consumer Services	4,154	0.001	84	4,154	0.001	4	87
Corrections and Rehabilitation	6,041,602	1.308	121,456	6,041,602	1.360	5,359	126,815
Clerk of the Court	781,943	0.169	15,720	781,943	0.176	694	16,413
Government Information Center	6,980	0.002	140	6,980	0.002	6	147
Office of Community & Economic Dev.	1,413	0.000	28	1,413	0.000	1	30
Board of County Commissioners	48,359	0.010	972	48,359	0.011	43	1,015
Community Action Agency	436,921	0.095	8,784	436,921	0.098	388	9,171
Building Department	35,036	0.008	704	35,036	0.008	31	735
Building Code Compliance	12,165	0.003	245	12,165	0.003	11	255
Animal Services	18,561	0.004	373	18,561	0.004	16	390
Net Allocation	<u>461,948,854</u>	<u>100.000</u>	<u>\$9,286,687</u>	<u>444,090,565</u>	<u>100.000</u>	<u>393,884</u>	<u>\$9,680,571</u>
Direct Costs							
Subtotal			\$9,286,687				\$9,680,571
Unallocated Costs							
Total Allocation	<u>461,948,854</u>	<u>100.000</u>	<u>\$9,286,687</u>	<u>444,090,565</u>	<u>100.000</u>	<u>393,884</u>	<u>\$9,680,571</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
	\$0		\$0
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	218,377		218,377
Equipment Use Allowance	22,540,459		22,540,459
Enterprise Technology Services	125,746	10,624	136,370
County Attorney	138,540	4,951	143,492
Employee Relations	160,476	10,810	171,287
Finance Department	343,236	28,228	371,463
Audit and Management Services	254	16	270
Office of Strategic Business Management	50,684	2,608	53,292
GSA - Administration	71,345	27,918	99,264
Procurement Management	885,473	39,067	924,540
County Manager	70,630	3,765	74,395
Business Development	830,696	31,543	862,238
Fair Employment Practices	8,626	431	9,057
GSA - Materials Management	0	4,689	4,689
GSA - Risk Management	0	591	591
GSA - Facilities and Utilities Management	0	409,332	409,332
GSA - Construction Management	0	24,220	24,220
Total Cross Allocations from Other Pools	25,444,543	598,793	26,043,336
Total Cost to be Allocated	\$25,444,543	598,793	\$26,043,336

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	642,715	0.712	\$181,281				\$181,281
County Attorney	4,610	0.005	1,300				1,300
Employee Relations	1,759	0.002	496				496
Finance Department	-764	-0.001	-215				-215
Office of Strategic Business Management	1,053	0.001	297				297
GSA - Administration	2,534	0.003	715				715
Procurement Management	2,666	0.003	752				752
County Manager	38,618	0.043	10,892				10,892
Business Development	22,781	0.025	6,426				6,426
Fair Employment Practices	87	0.000	25				25
GSA - Materials Management	116,210	0.129	32,778	116,210	0.130	778	33,555
GSA - Risk Management	96,895	0.107	27,330	96,895	0.108	648	27,978
GSA - Facilities and Utilities Management	303,510	0.336	85,607	303,510	0.339	2,031	87,637
GSA - Construction Management	426,249	0.473	120,226	426,249	0.476	2,852	123,078
Aviation Department	1,049,363	1.163	295,979	1,049,363	1.173	7,021	303,000
Urban Economic Revitalization	400	0.000	113	400	0.000	3	115
Office of the CITT	519,106	0.575	146,417	519,106	0.580	3,473	149,890
Solid Waste Management	27,758,407	30.771	7,829,417	27,758,407	31.017	185,726	8,015,143
Seaport	873,074	0.968	246,256	873,074	0.976	5,842	252,097
Safe Neighborhood Parks	104	0.000	29	104	0.000	1	30
Special Housing Programs	14,536	0.016	4,100	14,536	0.016	97	4,197
Planning & Zoning	79,666	0.088	22,470	79,666	0.089	533	23,003
Public Works	6,342,535	7.031	1,788,948	6,342,535	7.087	42,437	1,831,385
Parks and Recreation	4,291,262	4.757	1,210,375	4,291,262	4.795	28,712	1,239,087
Metro-Dade Police Department	30,929,369	34.286	8,723,805	30,929,369	34.560	206,942	8,930,747
Property Appraiser	159,916	0.177	45,105	159,916	0.179	1,070	46,175
Non-Departmental	2,332,451	2.586	657,881	2,332,451	2.606	15,606	673,487
Administrative Office of the Courts	27,732	0.031	7,822	27,732	0.031	186	8,008
Metro-Dade Transit Agency	1,312,469	1.455	370,189	1,312,469	1.467	8,781	378,971
Metro Planning Organization	934	0.001	263	934	0.001	6	270
Metro-Miami Action Plan	5,040	0.006	1,422	5,040	0.006	34	1,455
Medical Examiner	23,366	0.026	6,591	23,366	0.026	156	6,747
Office of the Mayor	58,995	0.065	16,640	58,995	0.066	395	17,035
Library	389,932	0.432	109,983	389,932	0.436	2,609	112,592
Juvenile Assessment Center	48,650	0.054	13,722	48,650	0.054	326	14,048
Homeless Trust	625	0.001	176	625	0.001	4	180
Department of Human Services	701,564	0.778	197,880	701,564	0.784	4,694	202,574
General Government	3,949	0.004	1,114	3,949	0.004	26	1,140
Fire Department	5,847,661	6.482	1,649,366	5,847,661	6.534	39,126	1,688,492
Empowerment Zone	1,069	0.001	302	1,069	0.001	7	309

Cost Allocation Planning & Performance System
GSA FLEET MANAGEMENT Cost Pool
For the Period Ended September 30, 2007

Tax Collector	61,865	0.069	17,449	61,865	0.069	414	17,863
Elections	167,252	0.185	47,174	167,252	0.187	1,119	48,293
Commission on Ethics	12,496	0.014	3,525	12,496	0.014	84	3,608
Department of Environmental Resources Mg	686,195	0.761	193,545	686,195	0.767	4,591	198,136
Cultural Affairs	3,137	0.003	885	3,137	0.004	21	906
Communications	28,493	0.032	8,037	28,493	0.032	191	8,227
Consumer Services	291,573	0.323	82,240	291,573	0.326	1,951	84,191
Corrections and Rehabilitation	2,164,809	2.400	610,597	2,164,809	2.419	14,484	625,081
Clerk of the Court	112,683	0.125	31,783	112,683	0.126	754	32,537
Government Information Center	268	0.000	76	268	0.000	2	77
Office of Community & Economic Dev.	156,192	0.173	44,055	156,192	0.175	1,045	45,100
Board of County Commissioners	146,457	0.162	41,309	146,457	0.164	980	42,289
Community Action Agency	443,834	0.492	125,186	443,834	0.496	2,970	128,156
Building Department	1,006,898	1.116	284,001	1,006,898	1.125	6,737	290,738
Building Code Compliance	169,616	0.188	47,841	169,616	0.190	1,135	48,976
Animal Services	328,190	0.364	92,568	328,190	0.367	2,196	94,764
Net Allocation	90,211,056	100.000	\$25,444,543	89,494,997	100.000	598,793	\$26,043,336
Direct Costs							
Subtotal			\$25,444,543				\$26,043,336
Unallocated Costs			(\$0)				(\$0)
Total Allocation	90,211,056	100.000	\$25,444,543	89,494,997	100.000	598,793	\$26,043,336

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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	34,821		34,821
Equipment Use Allowance	109,803		109,803
Enterprise Technology Services	20,046	1,694	21,740
County Attorney	21,990	786	22,776
Employee Relations	25,413	1,712	27,125
Finance Department	54,719	4,500	59,220
Audit and Management Services	42	3	46
Office of Strategic Business Management	10,137	522	10,659
GSA - Administration	11,298	4,421	15,718
Procurement Management	22,501	993	23,494
County Manager	13,453	717	14,170
Business Development	21,109	802	21,910
Fair Employment Practices	1,366	68	1,433
GSA - Fleet Management	32,778	778	33,556
GSA - Risk Management	0	128	128
GSA - Facilities and Utilities Management	0	65,269	65,269
GSA - Construction Management	0	2,861	2,861
Total Cross Allocations from Other Pools	379,476	85,251	464,727
Total Cost to be Allocated	\$379,476	85,251	\$464,727

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	111,479	0.663	\$2,517				\$2,517
County Attorney	74,200	0.442	1,675				1,675
Employee Relations	163,196	0.971	3,685				3,685
Finance Department	272,399	1.621	6,151				6,151
Audit and Management Services	28,031	0.167	633				633
Office of Strategic Business Management	70,626	0.420	1,595				1,595
GSA - Administration	27,282	0.162	616				616
Procurement Management	55,659	0.331	1,257				1,257
County Manager	103,021	0.613	2,326				2,326
Business Development	64,005	0.381	1,445				1,445
Fair Employment Practices	17,334	0.103	391				391
GSA - Fleet Management	207,675	1.236	4,689				4,689
GSA - Risk Management	207,781	1.236	4,692	207,781	1.331	1,135	5,826
GSA - Facilities and Utilities Management	11,362	0.068	257	11,362	0.073	62	319
GSA - Construction Management	84,103	0.500	1,899	84,103	0.539	459	2,358
Aviation Department	385,972	2.297	8,715	385,972	2.472	2,108	10,823
Urban Economic Revitalization	3,586	0.021	81	3,586	0.023	20	101
Office of the CITT	27,922	0.166	630	27,922	0.179	152	783
Team Metro	156,863	0.933	3,542	156,863	1.005	857	4,399
Solid Waste Management	332,071	1.976	7,498	332,071	2.127	1,813	9,312
Seaport	229,319	1.365	5,178	229,319	1.469	1,252	6,430
Safe Neighborhood Parks	8,637	0.051	195	8,637	0.055	47	242
Special Housing Programs	31,208	0.186	705	31,208	0.200	170	875
Planning & Zoning	383,957	2.285	8,670	383,957	2.460	2,097	10,767
Public Works	327,230	1.947	7,389	327,230	2.096	1,787	9,176
Parks and Recreation	624,634	3.717	14,104	624,634	4.001	3,411	17,516
Metro-Dade Police Department	2,277,361	13.551	51,423	2,277,361	14.588	12,437	63,860
Property Appraiser	853,448	5.078	19,271	853,448	5.467	4,661	23,932
Non-Departmental	1,294,095	7.700	29,221	1,294,095	8.290	7,067	36,288
Administrative Office of the Courts	77,721	0.462	1,755	77,721	0.498	424	2,179
Metro-Dade Transit Agency	1,041,137	6.195	23,510	1,041,137	6.669	5,686	29,196
Metro Planning Organization	16,568	0.099	374	16,568	0.106	90	465
Metro-Miami Action Plan	31,343	0.187	708	31,343	0.201	171	879
Medical Examiner	31,992	0.190	722	31,992	0.205	175	897
Office of the Mayor	24,966	0.149	564	24,966	0.160	136	700
Library	235,851	1.403	5,326	235,851	1.511	1,288	6,614
Juvenile Assessment Center	125,943	0.749	2,844	125,943	0.807	688	3,532
Hurricane Recovery	1,422	0.008	32	1,422	0.009	8	40
Homeless Trust	8,323	0.050	188	8,323	0.053	45	233
Department of Human Services	832,212	4.952	18,792	832,212	5.331	4,545	23,336

Cost Allocation Planning & Performance System
GSA MATERIALS MANAGEMENT Cost Pool
For the Period Ended September 30, 2007

General Government	41,149	0.245	929	41,149	0.264	225	1,154
Fire Department	699,813	4.164	15,802	699,813	4.483	3,822	19,624
Empowerment Zone	3,166	0.019	71	3,166	0.020	17	89
Tax Collector	358,398	2.133	8,093	358,398	2.296	1,957	10,050
Elections	2,424,763	14.428	54,752	2,424,763	15.533	13,242	67,993
Commission on Ethics	3,681	0.022	83	3,681	0.024	20	103
Department of Environmental Resources Mg	434,399	2.585	9,809	434,399	2.783	2,372	12,181
Cultural Affairs	71,286	0.424	1,610	71,286	0.457	389	1,999
Communications	28,348	0.169	640	28,348	0.182	155	795
Consumer Services	154,138	0.917	3,480	154,138	0.987	842	4,322
Corrections and Rehabilitation	19,224	0.114	434	19,224	0.123	105	539
Clerk of the Court	190,970	1.136	4,312	190,970	1.223	1,043	5,355
Government Information Center	122,820	0.731	2,773	122,820	0.787	671	3,444
Office of Community & Economic Dev.	52,921	0.315	1,195	52,921	0.339	289	1,484
Board of County Commissioners	257,882	1.534	5,823	257,882	1.652	1,408	7,231
Community Action Agency	380,453.00	2.264	8,591	380,453	2.437	2,078	10,668
Building Department	309,985	1.845	7,000	309,985	1.986	1,693	8,692
Building Code Compliance	263,134	1.566	5,942	263,134	1.686	1,437	7,379
Animal Services	127,226	0.757	2,873	127,226	0.815	695	3,568
Net Allocation	16,805,690	100.000	\$379,476	15,610,783	100.000	85,251	\$464,727
Direct Costs							
Subtotal			\$379,476				\$464,727
Unallocated Costs							
Total Allocation	16,805,690	100.000	\$379,476	15,610,783	100.000	85,251	\$464,727

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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$314,079		\$314,079
Cross Allocations from Other Pools			
Building Use Allowance	34,125		34,125
Equipment Use Allowance	43,770		43,770
Enterprise Technology Services	19,652	1,660	21,312
County Attorney	2,001,132	71,514	2,072,646
Employee Relations	24,942	1,680	26,622
Finance Department	53,642	4,412	58,055
Audit and Management Services	42	3	45
Office of Strategic Business Management	10,137	522	10,660
GSA - Administration	11,089	4,339	15,428
Procurement Management	21,627	954	22,581
County Manager	35,822	1,909	37,731
Business Development	20,289	770	21,059
Fair Employment Practices	1,341	67	1,408
GSA - Fleet Management	27,330	648	27,978
GSA - Materials Management	4,692	1,135	5,827
GSA - Facilities and Utilities Management	0	63,966	63,966
GSA - Construction Management	0	641	641
Total Cross Allocations from Other Pools	2,309,632	154,221	2,463,853
Total Cost to be Allocated	\$2,623,711	154,221	\$2,777,932

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	0.048	1,260				1,260
County Attorney	63,500	0.013	332				332
Employee Relations	71,100	0.014	372				372
Finance Department	56,300	0.011	294				294
Audit and Management Services	24,200	0.005	127				127
Office of Strategic Business Management	24,900	0.005	130				130
GSA - Administration	22,000	0.004	115				115
Procurement Management	38,300	0.008	200				200
County Manager	38,100	0.008	199				199
Business Development	27,700	0.006	145				145
Fair Employment Practices	1,200	0.000	6				6
GSA - Fleet Management	113,000	0.023	591				591
GSA - Materials Management	24,400	0.005	128				128
GSA - Facilities and Utilities Management	77,700	0.015	406	77,700	0.016	24	430
GSA - Construction Management	51,000	0.010	267	51,000	0.010	16	282
Aviation Department	15,626,293	3.114	81,703	15,626,293	3.119	4,810	86,513
Office of the CITT	4,800	0.001	25	4,800	0.001	1	27
Team Metro	102,800	0.020	537	102,800	0.021	32	569
Solid Waste Management	2,217,471	0.442	11,594	2,217,471	0.443	683	12,277
Seaport	1,756,727	0.350	9,185	1,756,727	0.351	541	9,726
Safe Neighborhood Parks	2,000	0.000	10	2,000	0.000	1	11
Special Housing Programs	14,682	0.003	77	14,682	0.003	5	81
Planning & Zoning	66,500	0.013	348	66,500	0.013	20	368
Public Works	449,817	0.090	2,352	449,817	0.090	138	2,490
Parks and Recreation	580,611	0.116	3,036	580,611	0.116	179	3,214
Metro-Dade Police Department	4,548,489	0.906	23,782	4,548,489	0.908	1,400	25,182
Property Appraiser	118,500	0.024	620	118,500	0.024	36	656
Non-Departmental	455,865,023	90.845	2,383,515	455,865,023	90.980	140,311	2,523,826
Administrative Office of the Courts	232,400	0.046	1,215	232,400	0.046	72	1,287
Metro-Dade Transit Agency	3,696,842	0.737	19,329	3,696,842	0.738	1,138	20,467
Metro Planning Organization	8,500	0.002	44	8,500	0.002	3	47
Metro-Miami Action Plan	9,600	0.002	50	9,600	0.002	3	53
Medical Examiner	28,700	0.006	150	28,700	0.006	9	159
Office of the Mayor	20,200	0.004	106	20,200	0.004	6	112
Library	679,998	0.136	3,555	679,998	0.136	209	3,765
Juvenile Assessment Center	20,700	0.004	108	20,700	0.004	6	115
Homeless Trust	5,000	0.001	26	5,000	0.001	2	28
Department of Human Services	468,090	0.093	2,447	468,090	0.093	144	2,592
General Government	5,880,333	1.172	30,746	5,880,333	1.174	1,810	32,556
Fire Department	1,731,137	0.345	9,051	1,731,137	0.345	533	9,584

Cost Allocation Planning & Performance System
GSA RISK MANAGEMENT Cost Pool
For the Period Ended September 30, 2007

Empowerment Zone	5,959	0.001	31	5,959	0.001	2	33
Tax Collector	82,400	0.016	431	82,400	0.016	25	456
Elections	32,800	0.007	171	32,800	0.007	10	182
Commission on Ethics	1,600	0.000	8	1,600	0.000	0	9
Department of Environmental Resources Mg	245,165	0.049	1,282	245,165	0.049	75	1,357
Cultural Affairs	2,057,753	0.410	10,759	2,057,753	0.411	633	11,392
Communications	18,945	0.004	99	18,945	0.004	6	105
Consumer Services	53,400	0.011	279	53,400	0.011	16	296
Corrections and Rehabilitation	2,457,498	0.490	12,849	2,457,498	0.490	756	13,606
Clerk of the Court	598,900	0.119	3,131	598,900	0.120	184	3,316
Government Information Center	1,900	0.000	10	1,900	0.000	1	11
Office of Community & Economic Dev.	627,856	0.125	3,283	627,856	0.125	193	3,476
Board of County Commissioners	52,400	0.010	274	52,400	0.010	16	290
Community Action Agency	351,834	0.070	1,840	351,834	0.070	108	1,948
Building Department	153,200	0.031	801	153,200	0.031	47	848
Building Code Compliance	26,200	0.005	137	26,200	0.005	8	145
Animal Services	26,800	0.005	140	26,800	0.005	8	148
Net Allocation	<u>501,804,223</u>	<u>100.000</u>	<u>\$2,623,711</u>	<u>501,058,523</u>	<u>100.000</u>	<u>154,221</u>	<u>\$2,777,932</u>
Direct Costs							
Subtotal			\$2,623,711				\$2,777,932
Unallocated Costs							
Total Allocation	<u>501,804,223</u>	<u>100.000</u>	<u>\$2,623,711</u>	<u>501,058,523</u>	<u>100.000</u>	<u>154,221</u>	<u>\$2,777,932</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$33,649,122		\$33,649,122
Cross Allocations from Other Pools			
Building Use Allowance	139,208		139,208
Equipment Use Allowance	223,219		223,219
Enterprise Technology Services	80,161	6,773	86,934
County Attorney	87,962	3,143	91,105
Employee Relations	102,121	6,879	109,000
Finance Department	218,806	17,995	236,801
Audit and Management Services	169	11	181
Office of Strategic Business Management	35,479	1,826	37,305
GSA - Administration	45,401	17,766	63,167
Procurement Management	359,802	15,874	375,676
County Manager	40,605	2,164	42,769
Business Development	337,543	12,817	350,360
Fair Employment Practices	5,490	274	5,765
GSA - Fleet Management	85,607	2,031	87,638
GSA - Materials Management	257	62	319
GSA - Risk Management	406	24	429
GSA - Construction Management	0	176,076	176,076
Total Cross Allocations from Other Pools	1,762,234	263,715	2,025,950
Total Cost to be Allocated	\$35,411,356	263,715	\$35,675,072

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	108,930	3.969	\$1,405,647				\$1,405,647
County Attorney	34,557	1.259	\$445,928				\$445,928
Employee Relations	38,509	1.403	496,925				496,925
Finance Department	25,035	0.912	323,055				323,055
Office of Strategic Business Management	19,574	0.713	252,586				252,586
GSA - Administration	1,733	0.063	22,363				22,363
Procurement Management	21,273	0.775	274,510				274,510
County Manager	33,868	1.234	437,037				437,037
Business Development	21,985	0.801	283,697				283,697
Fair Employment Practices	2,412	0.088	31,125				31,125
GSA - Fleet Management	31,721	1.156	409,332				409,332
GSA - Materials Management	5,058	0.184	65,269				65,269
GSA - Risk Management	4,957	0.181	63,966				63,966
GSA - Construction Management	9,805	0.357	126,525	9,805	0.409	1,080	127,605
Office of the CITT	6,640	0.242	85,683	6,640	0.277	731	86,415
Team Metro	11,135	0.406	143,688	11,135	0.465	1,226	144,914
Planning & Zoning	37,776	1.377	487,467	37,776	1.578	4,160	491,627
Public Works	56,138	2.046	724,412	56,138	2.344	6,182	730,595
Parks and Recreation	21,060	0.767	271,761	21,060	0.879	2,319	274,080
Metro-Dade Police Department	36,735	1.339	474,033	36,735	1.534	4,046	478,079
Property Appraiser	50,462	1.839	651,168	50,462	2.107	5,557	656,726
Non-Departmental	727,899	26.525	9,392,905	727,899	30.398	80,164	9,473,069
Metro-Dade Transit Agency	192,261	7.006	2,480,962	192,261	8.029	21,174	2,502,135
Metro Planning Organization	4,114	0.150	53,088	4,114	0.172	453	53,541
Medical Examiner	91,776	3.344	1,184,290	91,776	3.833	10,107	1,194,397
Office of the Mayor	10,746	0.392	138,668	10,746	0.449	1,183	139,851
Library	210,000	7.653	2,709,868	210,000	8.770	23,127	2,732,995
Juvenile Assessment Center	3,386	0.123	43,693	3,386	0.141	373	44,066
Homeless Trust	3,361	0.122	43,371	3,361	0.140	370	43,741
Department of Human Services	17,752	0.647	229,074	17,752	0.741	1,955	231,029
General Government	1,843	0.067	23,782	1,843	0.077	203	23,985
Fire Department	6,762	0.246	87,258	6,762	0.282	745	88,002
Tax Collector	46,729	1.703	602,997	46,729	1.951	5,146	608,144
Elections	117,770	4.292	1,519,720	117,770	4.918	12,970	1,532,690
Department of Environmental Resources Mng	153,297	5.586	1,978,165	153,297	6.402	16,883	1,995,048
Cultural Affairs	8,063	0.294	104,046	8,063	0.337	888	104,934
Communications	15,075	0.549	194,530	15,075	0.630	1,660	196,190
Consumer Services	30,288	1.104	390,840	30,288	1.265	3,336	394,176
Corrections and Rehabilitation	13,560	0.494	174,980	13,560	0.566	1,493	176,473
Clerk of the Court	368,816	13.440	4,759,251	368,816	15.402	40,618	4,799,869

Cost Allocation Planning & Performance System
GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool
For the Period Ended September 30, 2007

Government Information Center	13,111	0.478	169,186	13,111	0.548	1,444	170,630
Office of Community & Economic Dev.	19,402	0.707	250,366	19,402	0.810	2,137	252,503
Board of County Commissioners	44,608	1.626	575,628	44,608	1.863	4,913	580,540
Community Action Agency	47,801	1.742	616,830	47,801	1.996	5,264	622,095
Building Code Compliance	16,404	0.598	211,679	16,404	0.685	1,807	213,486
Net Allocation	<u>2,744,187</u>	<u>100.000</u>	<u>\$35,411,356</u>	<u>2,394,575</u>	<u>100.000</u>	<u>263,715</u>	<u>\$35,675,072</u>
Direct Costs							
Subtotal			\$35,411,356				\$35,675,072
Unallocated Costs			(\$0)				(\$0)
Total Allocation	<u>2,744,187</u>	<u>100.000</u>	<u>\$35,411,356</u>	<u>2,394,575</u>	<u>100.000</u>	<u>263,715</u>	<u>\$35,675,072</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	\$67,501		\$67,501
Equipment Use Allowance	64,901		64,901
Enterprise Technology Services	38,868	3,284	42,152
County Attorney	43,981	1,572	45,553
Employee Relations	49,414	3,328	52,742
Finance Department	106,092	8,725	114,817
Audit and Management Services	85	5	90
Office of Strategic Business Management	15,205	783	15,987
GSA - Administration	21,968	8,596	30,564
Procurement Management	84,595	3,732	88,328
County Manager	35,699	1,903	37,602
Business Development	79,362	3,014	82,375
Fair Employment Practices	2,656	133	2,789
GSA - Fleet Management	120,226	2,852	123,078
GSA - Materials Management	1,899	459	2,358
GSA - Risk Management	267	16	284
GSA - Facilities and Utilities Management	126,525	1,080	127,605
Total Cross Allocations from Other Pools	859,243	39,482	898,725
Total Cost to be Allocated	\$859,243	39,482	\$898,725

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	859,473	2.761	\$23,724				\$23,724
County Attorney	377	0.001	10				10
Employee Relations	60,543	0.194	1,671				1,671
Finance Department	162,444	0.522	4,484				4,484
Audit and Management Services	308	0.001	9				9
Office of Strategic Business Management	25,320	0.081	699				699
GSA - Administration	629,976	2.024	17,389				17,389
Procurement Management	9,731	0.031	269				269
County Manager	66,788	0.215	1,844				1,844
Business Development	9,050	0.029	250				250
Fair Employment Practices	17,206	0.055	475				475
GSA - Fleet Management	877,445	2.819	24,220				24,220
GSA - Materials Management	103,637	0.333	2,861				2,861
GSA - Risk Management	23,218	0.075	641				641
GSA - Facilities and Utilities Management	6,378,926	20.492	176,076				176,076
Urban Economic Revitalization	900	0.003	25	900	0.004	2	26
Office of the CIT	2,030	0.007	56	2,030	0.009	4	60
Team Metro	152,537	0.490	4,210	152,537	0.696	275	4,485
Solid Waste Management	340,864	1.095	9,409	340,864	1.556	614	10,023
Seaport	208	0.001	6	208	0.001	0	6
Safe Neighborhood Parks	41	0.000	1	41	0.000	0	1
Special Housing Programs	4,645	0.015	128	4,645	0.021	8	137
Planning & Zoning	36,344	0.117	1,003	36,344	0.166	66	1,069
Public Works	1,243,896	3.996	34,335	1,243,896	5.679	2,242	36,577
Parks and Recreation	244,508	0.785	6,749	244,508	1.116	441	7,190
Metro-Dade Police Department	2,661,489	8.550	73,465	2,661,489	12.150	4,797	78,262
Property Appraiser	87,684	0.282	2,420	87,684	0.400	158	2,578
Non-Departmental	4,036,140	12.966	111,409	4,036,140	18.426	7,275	118,684
Administrative Office of the Courts	287,756	0.924	7,943	287,756	1.314	519	8,462
Metro-Dade Transit Agency	29,863	0.096	824	29,863	0.136	54	878
Metro Planning Organization	1,181	0.004	33	1,181	0.005	2	35
Metro-Miami Action Plan	1,526	0.005	42	1,526	0.007	3	45
Medical Examiner	9,890	0.032	273	9,890	0.045	18	291
Office of the Mayor	-55,592	-0.179	-1,534	-55,592	-0.254	-100	-1,635
Library	3,688,651	11.850	101,817	3,688,651	16.840	6,649	108,466
Juvenile Assessment Center	133,523	0.429	3,686	133,523	0.610	241	3,926
Justice Systems Support	5,396	0.017	149	5,396	0.025	11	159
Hurricane Recovery	461,362	1.482	12,735	461,362	2.106	832	13,566
Homeless Trust	929	0.003	26	929	0.004	2	27
Department of Human Services	2,766,695	8.888	76,369	2,766,695	12.631	4,987	81,355

Cost Allocation Planning & Performance System
 GSA CONSTRUCTION MANAGEMENT Cost Pool
 For the Period Ended September 30, 2007

General Government	88,995	0.286	2,457	88,995	0.406	160	2,617
Fire Department	61,938	0.199	1,710	61,938	0.283	112	1,821
Tax Collector	246,512	0.792	6,804	246,512	1.125	444	7,249
Elections	257,278	0.826	7,102	257,278	1.175	464	7,565
Commission on Ethics	5,134	0.016	142	5,134	0.023	9	151
Department of Environmental Resources Mg	87,095	0.280	2,404	87,095	0.398	157	2,561
Cultural Affairs	83,027	0.267	2,292	83,027	0.379	150	2,441
Communications	61,519	0.198	1,698	61,519	0.281	111	1,809
Consumer Services	42,172	0.135	1,164	42,172	0.193	76	1,240
Corrections and Rehabilitation	1,562,462	5.019	43,128	1,562,462	7.133	2,816	45,945
Clerk of the Court	2,182,156	7.010	60,234	2,182,156	9.962	3,933	64,167
Government Information Center	15,744	0.051	435	15,744	0.072	28	463
Office of Community & Economic Dev.	313,607	1.007	8,656	313,607	1.432	565	9,222
Board of County Commissioners	121,945	0.392	3,366	121,945	0.557	220	3,586
Community Action Agency	395,693	1.271	10,922	395,693	1.806	713	11,635
Building Department	29,853	0.096	824	29,853	0.136	54	878
Building Code Compliance	92,278	0.296	2,547	92,278	0.421	166	2,713
Animal Services	114,509	0.368	3,161	114,509	0.523	206	3,367
Net Allocation	<u>31,128,825</u>	<u>100.000</u>	<u>\$859,243</u>	<u>21,904,383</u>	<u>100.000</u>	<u>39,482</u>	<u>\$898,725</u>
Direct Costs							
Subtotal			\$859,243				\$898,725
Unallocated Costs							
Total Allocation	<u>31,128,825</u>	<u>100.000</u>	<u>\$859,243</u>	<u>21,904,383</u>	<u>100.000</u>	<u>39,482</u>	<u>\$898,725</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$8,151,656		\$8,151,656
Cross Allocations from Other Pools			
Building Use Allowance	151,351		151,351
Equipment Use Allowance	26,806		26,806
Enterprise Technology Services	126,888	10,721	137,609
County Attorney	54,976	1,965	56,941
Employee Relations	39,531	2,663	42,194
Finance Department	7,854	646	8,500
Office of Strategic Business Management	126,710	6,521	133,232
Procurement Management	17	1	18
County Manager	26,403	1,407	27,810
Fair Employment Practices	0	2,125	2,125
GSA - Fleet Management	0	6,426	6,426
GSA - Materials Management	0	1,445	1,445
GSA - Risk Management	0	145	145
GSA - Facilities and Utilities Management	0	283,697	283,697
GSA - Construction Management	0	250	250
Total Cross Allocations from Other Pools	560,537	318,011	878,548
Total Cost to be Allocated	\$8,712,193	318,011	\$9,030,204

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	17,637,226	3.818	\$332,632				\$332,632
County Attorney	2,280	0.000	43				43
Employee Relations	49,053	0.011	925				925
Finance Department	12,005	0.003	226				226
Audit and Management Services	877	0.000	17				17
Office of Strategic Business Management	25,447	0.006	480				480
GSA - Administration	131,401	0.028	2,478				2,478
Procurement Management	1,102	0.000	21				21
County Manager	28,306	0.006	534				534
Fair Employment Practices	2	0.000	0	2	0.000	0	0
GSA - Fleet Management	44,046,207	9.535	830,696	44,046,207	9.919	31,543	862,239
GSA - Materials Management	1,119,265	0.242	21,109	1,119,265	0.252	802	21,910
GSA - Risk Management	1,075,800	0.233	20,289	1,075,800	0.242	770	21,060
GSA - Facilities and Utilities Management	17,897,659	3.874	337,543	17,897,659	4.030	12,817	350,361
GSA - Construction Management	4,208,033	0.911	79,362	4,208,033	0.948	3,014	82,376
Aviation Department	30,484,249	6.599	574,922	30,484,249	6.865	21,831	596,753
Urban Economic Revitalization	77	0.000	1	77	0.000	0	2
Office of the CITT	167	0.000	3	167	0.000	0	3
Team Metro	30,084	0.007	567	30,084	0.007	22	589
Solid Waste Management	3,838,259	0.831	72,388	3,838,259	0.864	2,749	75,137
Seaport	836,926	0.181	15,784	836,926	0.188	599	16,383
Planning & Zoning	6,759	0.001	127	6,759	0.002	5	132
Public Works	22,958,868	4.970	432,996	22,958,868	5.170	16,442	449,438
Parks and Recreation	44,173,217	9.562	833,091	44,173,217	9.948	31,634	864,725
Metro-Dade Police Department	6,585,793	1.426	124,206	6,585,793	1.483	4,716	128,922
Property Appraiser	5,261	0.001	99	5,261	0.001	4	103
Non-Departmental	231,866,387	50.193	4,372,916	231,866,387	52.215	166,049	4,538,966
Administrative Office of the Courts	18,295	0.004	345	18,295	0.004	13	358
Metro-Dade Transit Agency	12,381,506	2.680	233,511	12,381,506	2.788	8,867	242,378
Metro Planning Organization	76	0.000	1	76	0.000	0	1
Metro-Miami Action Plan	1,072	0.000	20	1,072	0.000	1	21
Medical Examiner	116,505	0.025	2,197	116,505	0.026	83	2,281
Office of the Mayor	1,120	0.000	21	1,120	0.000	1	22
Library	590,520	0.128	11,137	590,520	0.133	423	11,560
Juvenile Assessment Center	12,463	0.003	235	12,463	0.003	9	244
Homeless Trust	57	0.000	1	57	0.000	0	1
Department of Human Services	679,069	0.147	12,807	679,069	0.153	486	13,293
General Government	107	0.000	2	107	0.000	0	2
Fire Department	12,097,238	2.619	228,150	12,097,238	2.724	8,663	236,813
Empowerment Zone	347	0.000	7	347	0.000	0	7
Tax Collector	41,698	0.009	786	41,698	0.009	30	816
Elections	39,673	0.009	748	39,673	0.009	28	777

Cost Allocation Planning & Performance System

BUSINESS DEVELOPMENT Cost Pool

For the Period Ended September 30, 2007

Department of Environmental Resources Mg	1,375,313	0.298	25,938	1,375,313	0.310	985	26,923
Cultural Affairs	122,709	0.027	2,314	122,709	0.028	88	2,402
Communications	63,481	0.014	1,197	63,481	0.014	45	1,243
Consumer Services	4,154	0.001	78	4,154	0.001	3	81
Corrections and Rehabilitation	6,041,602	1.308	113,942	6,041,602	1.361	4,327	118,269
Clerk of the Court	781,943	0.169	14,747	781,943	0.176	560	15,307
Government Information Center	6,980	0.002	132	6,980	0.002	5	137
Office of Community & Economic Dev.	1,413	0.000	27	1,413	0.000	1	28
Board of County Commissioners	48,359	0.010	912	48,359	0.011	35	947
Community Action Agency	436,921	0.095	8,240	436,921	0.098	313	8,553
Building Department	35,036	0.008	661	35,036	0.008	25	686
Building Code Compliance	12,165	0.003	229	12,165	0.003	9	238
Animal Services	18,561	0.004	350	18,561	0.004	13	363
Net Allocation	<u>461,949,093</u>	<u>100.000</u>	<u>\$8,712,193</u>	<u>444,061,396</u>	<u>100.000</u>	<u>318,011</u>	<u>\$9,030,204</u>
Direct Costs							
Subtotal			\$8,712,193				\$9,030,204
Unallocated Costs			\$0				\$0
Total Allocation	<u>461,949,093</u>	<u>100.000</u>	<u>\$8,712,193</u>	<u>444,061,396</u>	<u>100.000</u>	<u>318,011</u>	<u>\$9,030,204</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, 2007

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$665,182		\$665,182
Cross Allocations from Other Pools			
Building Use Allowance	\$16,605		\$16,605
Equipment Use Allowance	2,035		2,035
Enterprise Technology Services	11,194	946	12,140
County Attorney	10,995	393	11,388
Employee Relations	2,824	190	3,014
Finance Department	1,007	83	1,090
Office of Strategic Business Management	25,342	1,304	26,646
Procurement Management	0	0	0
County Manager	2,572	137	2,710
Business Development	0	0	
GSA - Fleet Management	0	25	25
GSA - Materials Management	0	391	391
GSA - Risk Management	0	6	6
GSA - Facilities and Utilities Management	0	31,125	31,125
GSA - Construction Management	0	475	475
Total Cross Allocations from Other Pools	72,573	35,075	107,648
Total Cost to be Allocated	\$737,755	35,075	\$772,830

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	593	2.033	\$15,001				\$15,001
County Attorney	134	0.459	3,390				3,390
Employee Relations	143	0.490	3,618				3,618
Finance Department	115	0.394	2,909				2,909
Audit and Management Services	51	0.175	1,290				1,290
Office of Strategic Business Management	63	0.216	1,594				1,594
GSA - Administration	19	0.065	481				481
Procurement Management	103	0.353	2,606				2,606
County Manager	85	0.291	2,150				2,150
Business Development	84	0.288	2,125				2,125
GSA - Fleet Management	341	1.169	8,626	341	1.228	431	9,057
GSA - Materials Management	54	0.185	1,366	54	0.194	68	1,434
GSA - Risk Management	53	0.182	1,341	53	0.191	67	1,408
GSA - Facilities and Utilities Management	217	0.744	5,490	217	0.781	274	5,764
GSA - Construction Management	105	0.360	2,656	105	0.378	133	2,789
Aviation Department	1,395	4.783	35,290	1,395	5.023	1,762	37,052
Office of the CITT	9	0.031	228	9	0.032	11	239
Team Metro	211	0.724	5,338	211	0.760	266	5,604
Solid Waste Management	912	3.127	23,071	912	3.284	1,152	24,223
Seaport	351	1.204	8,879	351	1.264	443	9,323
Safe Neighborhood Parks	3	0.010	76	3	0.011	4	80
Planning & Zoning	153	0.525	3,871	153	0.551	193	4,064
Public Works	827	2.836	20,921	827	2.978	1,044	21,966
Parks and Recreation	1,154	3.957	29,193	1,154	4.155	1,457	30,651
Metro-Dade Police Department	4,359	14.947	110,272	4,359	15.695	5,505	115,777
Property Appraiser	270	0.926	6,830	270	0.972	341	7,171
Non-Departmental	3,420	11.727	86,518	3,420	12.314	4,319	90,837
Metro-Dade Transit Agency	3,558	12.200	90,009	3,558	12.811	4,493	94,502
Metro Planning Organization	16	0.055	405	16	0.058	20	425
Metro-Miami Action Plan	26	0.089	658	26	0.094	33	691
Medical Examiner	64	0.219	1,619	64	0.230	81	1,700
Office of the Mayor	45	0.154	1,138	45	0.162	57	1,195
Library	524	1.797	13,256	524	1.887	662	13,918
Juvenile Assessment Center	119	0.408	3,010	119	0.428	150	3,161
Homeless Trust	13	0.045	329	13	0.047	16	345
Department of Human Services	887	3.042	22,439	887	3.194	1,120	23,559
Fire Department	2,509	8.603	63,472	2,509	9.034	3,169	66,640
Tax Collector	214	0.734	5,414	214	0.771	270	5,684
Elections	110	0.377	2,783	110	0.396	139	2,922
Department of Environmental Resources Mg	462	1.584	11,688	462	1.663	583	12,271
Cultural Affairs	28	0.096	708	28	0.101	35	744
Communications	11	0.038	278	11	0.040	14	292

Cost Allocation Planning & Performance System
 FAIR EMPLOYMENT PRACTICES Cost Pool
 For the Period Ended September 30, 2007

Consumer Services	119	0.408	3,010	119	0.428	150	3,161
Corrections and Rehabilitation	2,554	8.758	64,610	2,554	9.196	3,225	67,836
Clerk of the Court	1,306	4.478	33,039	1,306	4.702	1,649	34,688
Office of Community & Economic Dev.	97	0.333	2,454	97	0.349	123	2,576
Board of County Commissioners	173	0.593	4,376	173	0.623	218	4,595
Community Action Agency	612	2.099	15,482	612	2.204	773	16,255
Building Department	313	1.073	7,918	313	1.127	395	8,313
Building Code Compliance	73	0.250	1,847	73	0.263	92	1,939
Animal Services	106	0.363	2,682	106	0.382	134	2,815
Net Allocation	29,163	100.000	\$737,755	27,773	100.000	35,075	\$772,830
Direct Costs							
Subtotal			\$737,755				\$772,830
Unallocated Costs							
Total Allocation	29,163	100.000	\$737,755	27,773	100.000	35,075	\$772,830

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