

**CENTRAL SERVICES
COST ALLOCATION PLAN**

(based on actual costs for the fiscal year ended September 30, 2004)
effective for fiscal year beginning October 1, 2006

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 9/30/04 which are used to establish cost allocations or billings are allowable in accordance with the requirements of with 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

Rachel Baum

Name of Official

Finance Director

Title

03/27/2006

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.

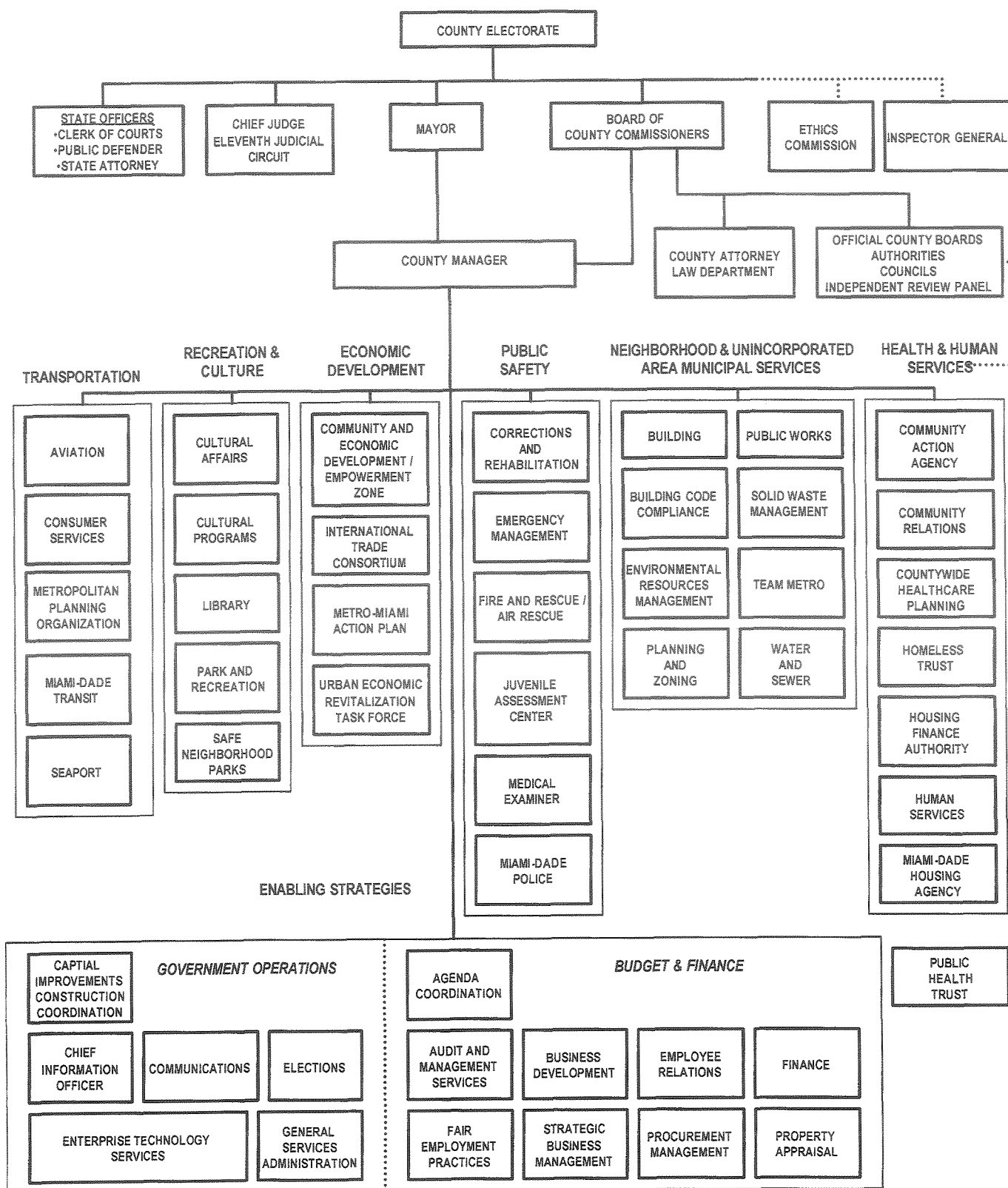
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MIAMI-DADE COUNTY

TABLE OF ORGANIZATION
2003-2004

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	\$24,541,040	\$	\$	\$	\$24,541,040
Equipment Use Allowance:					
- Furniture and Fixtures Use Allowance	26,796,785				26,796,785
- Mobile Use Allowance	41,958,656				41,958,656
County Attorney	11,394,216	86,683			11,307,533
Audit and Management Services	4,372,565	41,681	1,007,500		3,323,384
Office of Management and Budget	5,670,199	21,889			5,648,310
Business Development	7,097,295	103,351	7,514,330	(520,386)	0
County Manager	18,413,773	3,291,351	8,690,237		6,432,185
Employee Relations	8,531,169	25,615			8,505,554
Fair Employment	534,338	17,486			516,852
Finance Department	10,398,110	93,662	5,342,896		4,961,552
GSA - Administration	5,948,472	366,250	7,494,293	(1,912,071)	0
GSA - Fleet Management	73,274,963	11,865,361	79,605,745	(18,196,143)	0
GSA - Materials Management	15,111,879	22,296	14,522,196		567,387
Procurement Management	7,732,744	85,400	7,810,505	(163,161)	0
GSA - Risk Management	15,547,697	121,458	15,450,000	(23,761)	0
GSA - Facilities and Utilities Management	38,064,971	687,175	37,757,208	(379,412)	0
GSA - Construction Management	28,988,349	253,796	27,860,590		873,963
Information Technology Department	105,503,408	8,203,823	77,466,681		19,832,904
Office of Performance Improvement	275,652				275,652
	\$450,156,281	\$25,287,277	\$290,522,181	(\$21,194,934)	\$155,541,757

CENTRAL SERVICES COST ALLOCATION PLAN

Summary of Indirect Cost Rates by Department

Direct Cost Pools	FY 2004 Allocated Indirect Costs	FY 2004 Direct Salary Costs	Indirect Cost Rate
Building Code Compliance	\$ 368,382	\$ 3,406,371	10.81%
Building Department	1,687,724	18,106,858	9.32%
Community Action Agency	1,827,916	22,004,184	8.31%
Board of County Commissioners	1,049,142	7,079,778	14.82%
Office of Community and Economic Development	818,225	7,026,319	11.65%
Clerk of the Courts	8,147,818	51,834,244	15.72%
Corrections and Rehabilitation	5,113,765	141,167,504	3.62%
Consumer Services	853,334	5,235,932	16.30%
Communications	417,056	3,749,012	11.12%
Cultural Affairs	464,791	2,381,436	19.52%
Department of Environmental Resources Management	1,966,594	28,717,591	6.85%
Tax Collector	1,898,657	7,752,805	24.49%
Elections	1,652,819	9,887,301	16.72%
Fire Department	7,508,127	152,668,942	4.92%
Department of Human Services	3,415,149	47,045,306	7.26%
Homeless Trust	139,594	673,511	20.73%
Judicial Administration	9,908,665	19,347,621	51.21%
Library	3,954,448	22,039,633	17.94%
Office of the Mayor	266,996	1,996,600	13.37%
Medical Examiner	1,081,300	4,284,578	25.24%
Miami-Dade Action Plan	156,935	1,507,069	10.41%
Miami-Dade Planning Organization	239,636	1,550,125	15.46%
Miami-Dade Transit Agency	22,339,352	157,284,889	14.20%
Property Appraiser	1,632,361	12,624,958	12.93%
Miami-Dade Police Department	23,973,273	291,929,045	8.21%
Parks and Recreation	6,177,324	47,506,124	13.00%
Planning and Zoning	1,603,601	7,478,664	21.44%
Public Works	4,912,922	27,032,003	18.17%
Safe Neighborhoods	119,815	325,072	36.86%
Seaport	1,494,591	15,896,246	9.40%
Solid Waste Management	10,712,266	50,535,867	21.20%
Team Metro	893,407	10,204,187	8.76%
Non-Departmental	24,564,993	381,069,939	6.45%
General Government	972,634	4,131,166	23.54%
Aviation	3,208,144	96,183,896	3.34%
Total Composite	\$ 155,541,757	\$ 1,661,664,776	9.36%

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2004

	Non-Service Total	BUILDING CODE COMPLIANCE	BUILDING DEPARTMENT	COMMUNITY ACTION AGENCY	BOARD OF COUNTY COMMISSIONERS	OFFICE OF COMM. & DEV.	COMMUNITY AFFAIRS	CLERK OF THE COURT	CORRECTIONS AND REHAB
Restated Costs	\$5,672,923,828	6,687,977	30,967,637	81,288,386	12,234,367	36,680,102	93,965	91,269,494	234,241,074
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	20,817,085	93,417	271,944	285,205	184,882	165,266		2,341,230	18,293
EQUIPMENT USE ALLOWANCE	45,483,792	33,153	88,107	219,032	57,159	171,108	17,473	1,155,675	671,804
CHIEF INFORMATION OFFICE	133,861								2,848
OFFICE OF PERF. IMPROVEMENT	21,433,571	31,764	656,625	334,245	60,671	73,098	6,517	3,445,975	1,675,175
INFO TECHNOLOGY DEPT.	8,678,174	63,187	16,628	33,256	463,922	69,838		78,152	184,571
COUNTY ATTORNEY	11,387,762	25,709	122,339	257,977	59,840	31,471		534,570	1,019,052
EMPLOYEE RELATIONS	4,931,037	15,802	50,439	124,505	31,857	64,242	166	76,490	110,144
FINANCE DEPT.	2,993,691	37,996	79,792	69,387	94,990	44,709		18,998	79,792
AUDIT & MANAGEMENT SERVICES	5,061,090			106,389		102,590			
OFFICE OF MANAGEMENT & BUDGET									
GSA ADMINISTRATION	242,254	33	169	1,981	49	21		783	6,520
PROCUREMENT MANAGEMENT	7,622,397	15,624	83,061	100,937	32,477	32,230		237,773	647,566
COUNTY MANAGER	211,957	29	148	1,733	43	18		685	5,705
BUSINESS DEVELOPMENT	570,169	1,287	6,125	12,917	2,996	1,576		26,765	51,022
FAIR EMPLOYMENT PRACTICES	19,556,991	37,578	276,649	140,609	27,671	36,443		28,229	541,005
GSA FLEET MANAGEMENT	986,203	5,954	17,722	37,471	16,006	5,342		39,175	29,060
GSA MATERIALS MANAGEMENT	2,800,504	192	1,125	2,658	385	2,113		4,397	16,521
GSA RISK MANAGEMENT	1,243,756	5,581	16,248	17,040	11,046	9,874		139,881	1,093
GSA FACILITIES & UTILITIES	1,387,463	1,077	602	82,575	5,148	8,287		19,039	53,593
GSA CONSTRUCTION MANAGEMENT									
Total Indirect Costs	\$155,541,757	368,382	1,687,724	1,827,916	1,049,142	818,225	24,156	8,147,818	5,113,765
Roll-Forward Amount									
Net Costs	155,541,757	368,382	1,687,724	1,827,916	1,049,142	818,225	24,156	8,147,818	5,113,765
Adjustments									
Claimable Costs	155,541,757	368,382	1,687,724	1,827,916	1,049,142	818,225	24,156	8,147,818	5,113,765
Total Costs	\$5,828,465,585	7,056,359	32,655,361	83,116,302	13,283,509	37,498,327	118,121	99,417,312	239,354,839

KPMG Peat Marwick
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Stepdown Allocation Report
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	CONSUMER SERVICES	COMMUNICATIONS	CULTURAL AFFAIRS	DEPT OF ENVIRON RES MGT	SPECIAL DISASTER	TAX COLLECTOR	ELECTIONS	EMPOWERMENT ZONE	FIRE DEPT
Restated Costs	10,594,930	5,655,899	163,227,917	81,443,687		18,633,224	24,262,850	10,502,437	247,641,651
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	246,532	139,710	77,123	130,264		335,718	166,126	50,031	81,199
EQUIPMENT USE ALLOWANCE	59,408	139,865	15,511	813,384		41,844	115,435	5,441	3,742,765
CHIEF INFORMATION OFFICE									
OFFICE OF PERF. IMPROVEMENT									
INFO TECHNOLOGY DEPT.	49,197	23,236	44,200			947,684	79,485		
COUNTY ATTORNEY	48,221		108,082	274,363		271,037	59,861	4,988	131,362
EMPLOYEE RELATIONS	47,429	24,379	11,968	215,424		84,662	129,432	5,319	888,291
FINANCE DEPT.	20,920	13,340	17,750	112,409		24,812	9,346	5,975	115,073
AUDIT & MANAGEMENT SERVICES	176,856	49	12,216	49		42,335	625,573		262,811
OFFICE OF MANAGEMENT & BUDGET	75,992	30,397	140,586			37,996	79,792	30,397	87,391
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	5	149	2	1,072		143	173	6	12,225
COUNTY MANAGER	24,019	17,197	10,922	131,735		35,565	45,354	6,651	700,324
BUSINESS DEVELOPMENT	4	131	2	938		126	152	5	10,696
FAIR EMPLOYMENT PRACTICES	2,375	1,221	599	10,786		4,239	6,480	266	44,475
GSA FLEET MANAGEMENT	76,014	8,470	618	207,918		23,187	37,733	3,093	1,382,118
GSA MATERIALS MANAGEMENT	10,854	2,520	4,734	50,761		19,313	106,216	305	31,319
GSA RISK MANAGEMENT	392	141	15,018	1,783		650	241	36	12,037
GSA FACILITIES & UTILITIES	14,730	8,347	4,608	7,783		20,058	9,925	2,989	4,851
GSA CONSTRUCTION MANAGEMENT	386	7,904	853	7,924		9,286	181,494		1,192
Total Indirect Costs	853,334	417,056	464,791	1,966,594		1,898,657	1,652,819	115,504	7,508,127
Roll-Forward Amount									
Net Costs	853,334	417,056	464,791	1,966,594		1,898,657	1,652,819	115,504	7,508,127
Adjustments									
Claimable Costs	853,334	417,056	464,791	1,966,594		1,898,657	1,652,819	115,504	7,508,127
Total Costs	11,448,264	6,072,955	163,692,708	83,410,281		20,531,881	25,915,669	10,617,941	255,149,778

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2004

	GENERAL GOVERNMENT	HUD	DEPT OF HUMAN SERVICES	HOMELESS TRUST	HURRICANE RECOVERY	JUDICIAL ADMINISTRATION	JUSTICE SYSTEMS SUPPORT	LIBRARY	OFFICE OF THE MAYOR
Restated Costs	581,520,745		199,275,979	24,875,438	148,246,160	71,411,999	1,376,714	88,535,087	3,108,905
Allocated Indirect Costs									
BUILDING USE ALLOWANCE			785,291	12,846		6,395,930		2,055,746	138,357
EQUIPMENT USE ALLOWANCE	724,086		290,900	4,047	32,158	836,321	27,025	637,814	9,086
CHIEF INFORMATION OFFICE			8,544						
OFFICE OF PERF. IMPROVEMENT			613,826	5,090		1,676,824		404,002	16,139
INFO TECHNOLOGY DEPT.			91,454	58,198				24,942	31,593
COUNTY ATTORNEY			415,334	5,319		84,662		206,559	9,752
EMPLOYEE RELATIONS			250,726	7,268	276,623	227,001	259	67,346	6,105
FINANCE DEPT.	24,287		12,117			25,421			
AUDIT & MANAGEMENT SERVICES	65,975		140,586	41,796	37,996	45,595		53,195	26,597
OFFICE OF MANAGEMENT & BUDGET	98,790								
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT			1,676			49		888	5
COUNTY MANAGER	18,950		215,805	3,092	26,762	88,753		101,102	9,161
BUSINESS DEVELOPMENT			1,466			43		777	5
FAIR EMPLOYMENT PRACTICES			20,795	266		4,239		10,342	488
GSA FLEET MANAGEMENT	2,630		259,111	173		49,777		90,896	8,906
GSA MATERIALS MANAGEMENT	12,909		58,239	544		36,695	878	17,040	1,896
GSA RISK MANAGEMENT	22,384		3,522	37		2,413		4,068	148
GSA FACILITIES & UTILITIES			46,919	767		382,137		122,824	8,266
GSA CONSTRUCTION MANAGEMENT	2,623		136,639	151	8,161	52,805	9,881	156,910	490
Total Indirect Costs	972,634		3,352,950	139,594	381,700	9,908,665	38,043	3,954,448	266,996
Roll-Forward Amount									
Net Costs	972,634		3,352,950	139,594	381,700	9,908,665	38,043	3,954,448	266,996
Adjustments									
Claimable Costs	972,634		3,352,950	139,594	381,700	9,908,665	38,043	3,954,448	266,996
Total Costs	582,493,379		202,628,929	25,015,032	148,627,860	81,320,664	1,414,757	92,489,535	3,375,901

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
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	MEDICAL EXAMINER	METRO-MIAMI ACTION PLAN	METRO PLANNING ORG	METRO-DADE TRANSIT AGENCY	NON-DEPARTMENT	PROPERTY APPRAISER	METRO-DADE POLICE DEPT	PARKS AND RECREATION	PUBLIC WORKS
Restated Costs	7,307,155	3,909,812	5,515,447	587,320,350	1,138,092,978	16,667,844	475,082,232	137,817,399	138,741,985
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	691,034		36,702	671,466	45,617	376,777	3,470,749	625,482	432,062
EQUIPMENT USE ALLOWANCE	142,230	22,336	109,733	14,903,967	9,915,837	119,222	3,122,076	1,013,779	1,571,768
CHIEF INFORMATION OFFICE									
OFFICE OF PERF. IMPROVEMENT	30,201	27,757		2,961,289	102,532	463,340	14,241	2,848	2,848
INFO TECHNOLOGY DEPT.	8,314	8,314	11,640	377,457	579,646	332,561	5,267,326	997,041	588,888
COUNTY ATTORNEY	26,596	11,968	7,535	1,566,920	2,959,791	101,063	186,234	136,350	251,083
EMPLOYEE RELATIONS	13,546	9,929	5,904	301,012	1,402,471	6,007	1,890,942	531,467	277,480
FINANCE DEPT.	297	25,866		12,760	826,663		165,108	32,246	158,516
AUDIT & MANAGEMENT SERVICES	98,790	37,996	56,994	117,788	2,009,997	41,796	18,150	182,382	151,985
OFFICE OF MANAGEMENT & BUDGET									
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	257	2		25,529	75,957	154	11,418	68,338	4,736
COUNTY MANAGER	19,656	6,913	7,110	721,498	1,695,513	57,913	1,339,138	217,920	124,001
BUSINESS DEVELOPMENT	225	2		22,336	66,458	134	9,990	59,792	4,143
FAIR EMPLOYMENT PRACTICES	1,332	599	377	78,453	70,220	5,060	94,677	26,610	13,893
GSA FLEET MANAGEMENT	4,669	2,365	376	445,271	3,208	52,274	7,724,794	867,737	1,239,759
GSA MATERIALS MANAGEMENT	2,253	2,026	1,002	83,702	27,683	51,230	123,918	49,035	18,472
GSA RISK MANAGEMENT	211	70	62	(1,063)	2,588,999	870	30,554	4,021	3,184
GSA FACILITIES & UTILITIES	41,287		2,193	40,118	2,725	22,511	207,366	37,371	25,814
GSA CONSTRUCTION MANAGEMENT	404	792	5	10,849	473,923	1,450	15,420	3,704	44,289
Total Indirect Costs	1,081,300	156,935	239,636	22,339,352	23,894,748	1,632,361	23,973,273	6,177,324	4,912,922
Roll-Forward Amount									
Net Costs	1,081,300	156,935	239,636	22,339,352	23,894,748	1,632,361	23,973,273	6,177,324	4,912,922
Adjustments									
Claimable Costs	1,081,300	156,935	239,636	22,339,352	23,894,748	1,632,361	23,973,273	6,177,324	4,912,922
Total Costs	8,388,455	4,066,747	5,755,083	609,659,702	1,161,987,726	18,300,205	499,055,505	143,994,723	143,654,907

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	PLANNING & ZONING	SPECIAL HOUSING PROGRAMS	SAFE NEIGHBORHOOD PARKS	SEAPORT	SOLID WASTE MGT	TEAM METRO	WATER AND SEWER	URBAN ECONOMIC REVITALIZATION	PUBLIC HEALTH TRUST
Restated Costs	14,058,091	144,023,946	11,370,370	182,821,576	371,046,745	17,307,105			
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	362,530					129,559			
EQUIPMENT USE ALLOWANCE	62,677	113,712	1,027	388,082	4,037,193	51,552			
CHIEF INFORMATION OFFICE									
OFFICE OF PERF. IMPROVEMENT									
INFO TECHNOLOGY DEPT.	161,253		1,699			211,378			
COUNTY ATTORNEY	715,006	18,291	13,302	264,386	61,524	18,291			
EMPLOYEE RELATIONS	57,624		1,773	130,761	452,124	84,662			
FINANCE DEPT.	32,914	6,736	1,140	52,187	91,329	49,723			
AUDIT & MANAGEMENT SERVICES			87,686	158,953		99			
OFFICE OF MANAGEMENT & BUDGET	87,391		11,399	189,981	117,788	98,790			
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	40			2,861	6,504	49			
COUNTY MANAGER	34,308	19,115	1,491	72,918	231,819	46,808			
BUSINESS DEVELOPMENT	35			2,503	5,691	43			
FAIR EMPLOYMENT PRACTICES	2,885		89	6,547	22,637	4,239			
GSA FLEET MANAGEMENT	25,745	12,990	9	199,443	5,589,156	150,368			
GSA MATERIALS MANAGEMENT	36,099	2,015	181	13,264	19,118	19,080			
GSA RISK MANAGEMENT	488	103	15	12,598	11,185	755			
GSA FACILITIES & UTILITIES	21,660					7,741			
GSA CONSTRUCTION MANAGEMENT	2,946	79	5	108	66,196	20,271			
Total Indirect Costs	1,603,601	173,041	119,815	1,494,591	10,712,266	893,407			
Roll-Forward Amount									
Net Costs	1,603,601	173,041	119,815	1,494,591	10,712,266	893,407			
Adjustments									
Claimable Costs	1,603,601	173,041	119,815	1,494,591	10,712,266	893,407			
Total Costs	15,661,692	144,196,987	11,490,185	184,316,167	381,759,011	18,200,512			

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2004

	AVIATION DEPARTMENT	GSA CONSTRUCTION MANAGEMENT	GSA FACILITIES & UTILITIES MGT	GSA RISK MANAGEMENT	GSA MATERIALS MANAGEMENT	GSA FLEET MANAGEMENT	FAIR EMPLOYMENT PRACTICES	BUSINESS DEVELOPMENT	COUNTY MANAGER
Restated Costs	248,064,169	873,963			567,387		516,852		6,432,185
Allocated Indirect Costs									
BUILDING USE ALLOWANCE		129,501	170,047	69,454	67,513	327,345		291,203	374,913
EQUIPMENT USE ALLOWANCE		48,858	190,571	37,086	106,359	18,070,263	1,325	20,220	547,774
CHIEF INFORMATION OFFICE		5,696	8,544	2,848	2,848	17,089			54,114
OFFICE OF PERF. IMPROVEMENT		117,816	154,705	63,190	61,418	297,807		42,377	145,608
INFO TECHNOLOGY DEPT.		18,291	23,279	2,314,623	9,977	44,896	16,628	33,256	86,466
COUNTY ATTORNEY	1,301,976	49,202	64,273	26,152	25,709	124,112	2,216	37,677	75,797
EMPLOYEE RELATIONS	664,888	124,221	163,116	66,626	64,757	313,998	778	8,600	19,761
FINANCE DEPT.	15,390								
AUDIT & MANAGEMENT SERVICES	493,475	93,868	123,245	50,347	48,912	237,242		94,990	4,748
OFFICE OF MANAGEMENT & BUDGET	129,187	18,998	22,798	7,599	7,599	45,595	75,992		349,565
GSA ADMINISTRATION		35,754	46,706	19,004	18,682	90,191			
PROCUREMENT MANAGEMENT	20,459	63,498	83,379	34,056	33,102	160,505		4	3
COUNTY MANAGER	441,216	25,399	32,945	30,184	11,468	61,592	1,844	21,119	(8,172,908)
BUSINESS DEVELOPMENT	17,900	55,557	72,952	29,797	28,962	140,432		(582,095)	3
FAIR EMPLOYMENT PRACTICES	33,290	2,463	3,218	1,309	1,287	6,214		1,881	3,784
GSA FLEET MANAGEMENT		87,056	64,394	33,158	20,759	(19,994,919)	21	9,296	17,745
GSA MATERIALS MANAGEMENT	32,173	2,663	(699)	16,371	(1,086,738)	4,731	198	4,858	10,570
GSA RISK MANAGEMENT	58,190	497	551	(2,806,981)	186	845		200	360
GSA FACILITIES & UTILITIES		7,737	(1,417,863)	1,374	3,280	15,904		14,148	18,215
GSA CONSTRUCTION MANAGEMENT		(1,761,038)	193,838	1,802	6,532	36,158	653	2,266	31,297

Total Indirect Costs
Roll-Forward Amount

Net Costs
Adjustments

Claimable Costs

Total Costs

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2004

	PROCUREMENT MANAGEMENT	GSA ADMINISTRATION	OFFICE OF MANAGEMENT & BUDGET	AUDIT & MANAGEMENT SERVICES	FINANCE DEPT	EMPLOYEE RELATIONS	COUNTY ATTORNEY	INFO TECHNOLOGY DEPT	OFFICE OF PERF. IMPROVEMENT
Restated Costs			5,648,310	3,323,384	4,961,552	8,505,554	11,307,533	19,832,904	275,652
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	249,188	26,570		202,210	187,345	286,876	242,988	1,098,805	
EQUIPMENT USE ALLOWANCE	31,276	45,355	19,759	48,466	24,726	66,146	59,973	3,951,519	1,972
CHIEF INFORMATION OFFICE									
OFFICE OF PERF. IMPROVEMENT		2,848	54,114			2,848			(284,810)
INFO TECHNOLOGY DEPT.		24,176	74,878	23,204	528,847	2,981,471	57,212	(26,058,719)	6,771
COUNTY ATTORNEY	45,668	3,326	108,082	16,628	94,780	249,421	(11,790,943)		
EMPLOYEE RELATIONS	93,117	10,195	26,596	17,730	46,985	(12,248,890)	51,881	268,915	
FINANCE DEPT.	33,688	25,490	14,680	2,495	(5,944,784)	15,166	4,817	118,382	255
FINANCE DEPT.	70,603	19,239	64,244	(3,718,017)	23,035	2,511		56,936	
AUDIT & MANAGEMENT SERVICES		3,800	(6,039,718)	56,625	18,875	79,275	3,775	98,150	
OFFICE OF MANAGEMENT & BUDGET	94,990	(210,337)							
GSA ADMINISTRATION		11,932	2	1	73	29	1	35,625	
PROCUREMENT MANAGEMENT	(664,464)	13,453	20,381	14,789	25,986	29,407	35,252	201,765	91
COUNTY MANAGER	24,835	10,621	2	1	65	26	1	31,710	
BUSINESS DEVELOPMENT	10	509	1,328	885	2,346	3,010	2,656	13,766	
FAIR EMPLOYMENT PRACTICES	1,682	977	221	29	57	651	2,178	200,705	
GSA FLEET MANAGEMENT	681	1,743	6,102	1,550	17,928	11,033	6,440	12,866	68
GSA MATERIALS MANAGEMENT	4,113	201	178	175	367	513	458	1,668	
GSA RISK MANAGEMENT	276	1,291		9,824	9,102	13,937	11,805	53,384	
GSA FACILITIES & UTILITIES	12,106	8,612	842	20	2,713	1,018	3,974	81,619	
GSA CONSTRUCTION MANAGEMENT	2,230								

Total Indirect Costs
Roll-Forward Amount

Net Costs
Adjustments

Claimable Costs

Total Costs

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2004

	CHIEF INFORMATION OFFICE	EQUIPMENT USE ALLOWANCE	BUILDING USE ALLOWANCE
Restated Costs		68,755,441	24,541,040
Allocated Indirect Costs			
BUILDING USE ALLOWANCE			(24,541,040)
EQUIPMENT USE ALLOWANCE		(68,755,441)	
CHIEF INFORMATION OFFICE			
OFFICE OF PERF. IMPROVEMENT			
INFO TECHNOLOGY DEPT.			
COUNTY ATTORNEY			
EMPLOYEE RELATIONS			
FINANCE DEPT.			
AUDIT & MANAGEMENT SERVICES			
OFFICE OF MANAGEMENT & BUDGET			
GSA ADMINISTRATION			
PROCUREMENT MANAGEMENT			
COUNTY MANAGER			
BUSINESS DEVELOPMENT			
FAIR EMPLOYMENT PRACTICES			
GSA FLEET MANAGEMENT			
GSA MATERIALS MANAGEMENT			
GSA RISK MANAGEMENT			
GSA FACILITIES & UTILITIES			
GSA CONSTRUCTION MANAGEMENT			
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
Building Department	Equipment Use Allowance
Community Action Agency	Information Technology Department
Board of County Commissioners	County Manager
Office of Community and Economic Development	County Attorney
Clerk of the Courts	Employee Relations
Corrections and Rehabilitation	Finance Department
Consumer Services	Audit and Management Services
Communications	Office of Management and Budget
Cultural Affairs	GSA - Administration
Department of Environmental Resources Management	Procurement Management
Tax Collector	GSA - Fleet Management
Elections	GSA - Materials Management
Fire Department	GSA - Risk Management
Department of Human Services	GSA - Facilities and Utilities Management
Homeless Trust	GSA - Construction Management
Judicial Administration	Business Development
Library	Fair Employment Practices
Office of the Mayor	Office of Performance Improvement
Medical Examiner	
Miami-Dade Action Plan	
Miami-Dade Planning Organization	
Miami-Dade Transit Agency	
Property Appraiser	
Miami-Dade Police Department	
Parks and Recreation	
Planning and Zoning	
Public Works	
Safe Neighborhoods	
Seaport	
Solid Waste Management	
Team Metro	
Non-Departmental	
General Government	

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

Indirect Cost Pool	Statistical Allocation Method
Building Use Allowance	Occupied Square Footage by Department
Equipment Use Allowance	
- Mobile Equipment	Actual Cost of Assigned Equipment
- Furniture and Fixtures	Actual Cost of Assigned Equipment
Audit and Management Services	Actual Number of Audit and Consultant Hours by Department
Office of Management and Budget	Estimated Percentage of Time Worked on each Department
Business Development	Actual Dollar Value of Purchase Orders Processed by Department
County Attorney	Estimated Percentage of Time Worked on each Department
County Manager	Actual Salary Costs Per Department (Divided by 1,000)
Employee Relations	Actual Number of Employees by Department (Multiplied by 100)
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
Information Technology Department	Actual Cost of Mainframe Utilization/Online Transactions
Office of Performance Improvement	Actual Time Expended on Projects on each Department
Procurement Management	Actual Dollar Value of Purchase Orders Processed by Department

CENTRAL SERVICES COST ALLOCATION PLAN

Building Use Allowance

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
BUILDING USE ALLOWANCE Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs				First Apportionment	Second Apportionment	Total Cost Pool	
Total Restated Costs				\$24,541,040		\$24,541,040	
Allocation to Benefiting Activities	First Apportionment			Second Apportionment			
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	Total Allocation
Information Technology Department	113,766	4.477	\$1,098,805	113,766	4.477		\$1,098,805
County Attorney	25,158	0.990	242,988	25,158	0.990		242,988
Employee Relations	29,702	1.169	286,876	29,702	1.169		286,876
Finance Department	19,397	0.763	187,345	19,397	0.763		187,345
Audit and Management Services	20,936	0.824	202,210	20,936	0.824		202,210
GSA - Administration	2,751	0.108	26,570	2,751	0.108		26,570
Procurement Management	25,800	1.015	249,188	25,800	1.015		249,188
County Manager	38,817	1.528	374,913	38,817	1.528		374,913
Business Development	30,150	1.187	291,203	30,150	1.187		291,203
GSA - Fleet Management	33,892	1.334	327,345	33,892	1.334		327,345
GSA - Materials Management	6,990	0.275	67,513	6,990	0.275		67,513
GSA - Risk Management	7,191	0.283	69,454	7,191	0.283		69,454
GSA - Facilities and Utilities Management	17,606	0.693	170,047	17,606	0.693		170,047
GSA - Construction Management	13,408	0.528	129,501	13,408	0.528		129,501
Team Metro	13,414	0.528	129,559	13,414	0.528		129,559
Planning & Zoning	37,535	1.477	362,530	37,535	1.477		362,530
Public Works	44,734	1.761	432,062	44,734	1.761		432,062
Parks and Recreation	64,760	2.549	625,482	64,760	2.549		625,482
Metro-Dade Police Department	359,348	14.143	3,470,749	359,348	14.143		3,470,749
Property Appraiser	39,010	1.535	376,777	39,010	1.535		376,777
Non-Departmental	4,723	0.186	45,617	4,723	0.186		45,617
Metro-Dade Transit Agency	69,521	2.736	671,466	69,521	2.736		671,466
Metro Planning Organization	3,800	0.150	36,702	3,800	0.150		36,702
Medical Examiner	71,547	2.816	691,034	71,547	2.816		691,034
Office of the Mayor	14,325	0.564	138,357	14,325	0.564		138,357
Library	212,844	8.377	2,055,746	212,844	8.377		2,055,746
Judicial Administration	662,210	26.062	6,395,930	662,210	26.062		6,395,930
Homeless Trust	1,330	0.052	12,846	1,330	0.052		12,846
Department of Human Services	81,306	3.200	785,291	81,306	3.200		785,291
Fire Department	8,407	0.331	81,199	8,407	0.331		81,199
Empowerment Zone	5,180	0.204	50,031	5,180	0.204		50,031
Elections	17,200	0.677	166,126	17,200	0.677		166,126
Tax Collector	34,759	1.368	335,718	34,759	1.368		335,718
Department of Environmental Resources Mgt.	13,487	0.531	130,264	13,487	0.531		130,264
Cultural Affairs	7,985	0.314	77,123	7,985	0.314		77,123
Communications	14,465	0.569	139,710	14,465	0.569		139,710
Consumer Services	25,525	1.005	246,532	25,525	1.005		246,532
Corrections and Rehabilitation	1,894	0.075	18,293	1,894	0.075		18,293
Clerk of the Court	242,402	9.540	2,341,230	242,402	9.540		2,341,230
Office of Community & Economic Dev.	17,111	0.673	165,266	17,111	0.673		165,266
Board of County Commissioners	19,142	0.753	184,882	19,142	0.753		184,882
Community Action Agency	29,529	1.162	285,205	29,529	1.162		285,205
Building Department	28,156	1.108	271,944	28,156	1.108		271,944
Building Code Compliance	9,672	0.381	93,417	9,672	0.381		93,417
Net Allocation	2,540,885	100.000	\$24,541,040	2,540,885	100.000	0	\$24,541,040
Direct Costs							
Subtotal			\$24,541,040				\$24,541,040
Unallocated Costs							
Total Allocation	2,540,885	100.000	\$24,541,040	2,540,885	100.000	0	\$24,541,040

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 benefitting County departments, divisions and programs on the basis of actual cost of assigned equipment.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EQUIPMENT USE ALLOWANCE Cost Pool
For the Period Ended September 30, 2004

Total Restated Costs	Accumulation of Costs			First Apportionment	Second Apportionment	Total Cost Pool
				\$68,755,441		\$68,755,441
	First Apportionment			Second Apportionment		
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation
Allocation to Benefiting Activities						
Office of Performance Improvement	2,333	0.003	\$1,972	2,333	0.003	\$1,972
Information Technology Department	4,674,098	5.747	3,951,519	4,674,098	5.747	3,951,519
County Attorney	70,940	0.087	59,973	70,940	0.087	59,973
Employee Relations	78,241	0.096	66,146	78,241	0.096	66,146
Finance Department	29,248	0.036	24,726	29,248	0.036	24,726
Audit and Management Services	57,329	0.070	48,466	57,329	0.070	48,466
Office of Management and Budget	23,372	0.029	19,759	23,372	0.029	19,759
GSA - Administration	53,649	0.066	45,355	53,649	0.066	45,355
Procurement Management	36,995	0.045	31,276	36,995	0.045	31,276
County Manager	647,941	0.797	547,774	647,941	0.797	547,774
Business Development	23,918	0.029	20,220	23,918	0.029	20,220
Fair Employment Practices	1,567	0.002	1,325	1,567	0.002	1,325
GSA - Fleet Management	21,374,608	26.282	18,070,263	21,374,608	26.282	18,070,263
GSA - Materials Management	125,808	0.155	106,359	125,808	0.155	106,359
GSA - Risk Management	43,867	0.054	37,086	43,867	0.054	37,086
GSA - Facilities and Utilities Management	225,419	0.277	190,571	225,419	0.277	190,571
GSA - Construction Management	57,792	0.071	48,858	57,792	0.071	48,858
Team Metro	60,979	0.075	51,552	60,979	0.075	51,552
Solid Waste Management	4,775,438	5.872	4,037,193	4,775,438	5.872	4,037,193
Seaport	459,047	0.564	388,082	459,047	0.564	388,082
Safe Neighborhood Parks	1,215	0.001	1,027	1,215	0.001	1,027
Special Housing Programs	134,506	0.165	113,712	134,506	0.165	113,712
Planning & Zoning	74,138	0.091	62,677	74,138	0.091	62,677
Public Works	1,859,183	2.286	1,571,768	1,859,183	2.286	1,571,768
Parks and Recreation	1,199,160	1.474	1,013,779	1,199,160	1.474	1,013,779
Metro-Dade Police Department	3,692,982	4.541	3,122,076	3,692,982	4.541	3,122,076
Property Appraiser	141,023	0.173	119,222	141,023	0.173	119,222
Non-Departmental	11,729,056	14.422	9,915,837	11,729,056	14.422	9,915,837
Metro-Dade Transit Agency	17,629,320	21.677	14,903,967	17,629,320	21.677	14,903,967
Metro Planning Organization	129,799	0.160	109,733	129,799	0.160	109,733
Metro-Miami Action Plan	26,420	0.032	22,336	26,420	0.032	22,336
Medical Examiner	168,238	0.207	142,230	168,238	0.207	142,230
Office of the Mayor	10,748	0.013	9,086	10,748	0.013	9,086
Library	754,445	0.928	637,814	754,445	0.928	637,814
Justice Systems Support	31,967	0.039	27,025	31,967	0.039	27,025
Judicial Administration	989,251	1.216	836,321	989,251	1.216	836,321
Hurricane Recovery	38,039	0.047	32,158	38,039	0.047	32,158
Homeless Trust	4,787	0.006	4,047	4,787	0.006	4,047
Department of Human Services	344,094	0.423	290,900	344,094	0.423	290,900
General Government	856,493	1.053	724,086	856,493	1.053	724,086
Fire Department	4,427,170	5.444	3,742,765	4,427,170	5.444	3,742,765
Empowerment Zone	6,436	0.008	5,441	6,436	0.008	5,441
Elections	136,544	0.168	115,435	136,544	0.168	115,435
Tax Collector	49,496	0.061	41,844	49,496	0.061	41,844
Department of Environmental Resources Mgt.	962,120	1.183	813,384	962,120	1.183	813,384
Cultural Affairs	18,347	0.023	15,511	18,347	0.023	15,511
Communications	165,441	0.203	139,865	165,441	0.203	139,865
Consumer Services	70,271	0.086	59,408	70,271	0.086	59,408
Corrections and Rehabilitation	794,651	0.977	671,804	794,651	0.977	671,804
Clerk of the Court	1,367,003	1.681	1,155,675	1,367,003	1.681	1,155,675
Community Affairs	20,668	0.025	17,473	20,668	0.025	17,473
Office of Community & Economic Dev.	202,397	0.249	171,108	202,397	0.249	171,108
Board of County Commissioners	67,611	0.083	57,159	67,611	0.083	57,159
Community Action Agency	259,084	0.319	219,032	259,084	0.319	219,032
Building Department	104,218	0.128	88,107	104,218	0.128	88,107
Building Code Compliance	39,215	0.048	33,153	39,215	0.048	33,153
Net Allocation	81,328,125	100.000	\$68,755,441	81,328,125	100.000	0
Direct Costs						
Subtotal			\$68,755,441			\$68,755,441
Unallocated Costs			(\$0)			(\$0)
Total Allocation	81,328,125	100.000	\$68,755,441	81,328,125	100.000	0

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

Information Technology Department

Nature and Extent of Services

The Information Technology Department (ITD) is responsible for providing computerized information systems support and telecommunications services to all County departments. ITD 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.

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
INFORMATION TECHNOLOGY DEPARTMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$19,832,904		\$19,832,904
Cross Allocations from Other Pools			
Building Use Allowance	1,098,805		1,098,805
Equipment Use Allowance	3,951,519		3,951,519
Employee Relations	0	268,915	268,915
Finance Department	0	118,382	118,382
Audit and Management Services	0	56,936	56,936
Office of Management and Budget	0	98,150	98,150
Procurement Management	0	35,625	35,625
County Manager	0	201,765	201,765
Business Development	0	31,710	31,710
Fair Employment Practices	0	13,766	13,766
GSA - Fleet Management	0	200,705	200,705
GSA - Materials Management	0	12,866	12,866
GSA - Risk Management	0	1,668	1,668
GSA - Facilities and Utilities Management	0	53,384	53,384
GSA - Construction Management	0	81,619	81,619
Total Cross Allocations from Other Pools	5,050,324	1,175,491	6,225,815
Total Cost to be Allocated	\$24,883,228	1,175,491	\$26,058,719

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	\$9,122	0.027	\$6,771				\$6,771
County Attorney	73,595	0.220	54,631	73,595	0.220	2,581	57,212
Employee Relations	3,835,210	11.441	2,846,944	3,835,210	11.444	134,527	2,981,471
Finance Department	680,282	2.029	504,985	680,282	2.030	23,862	528,847
Audit and Management Services	29,848	0.089	22,157	29,848	0.089	1,047	23,204
Office of Management and Budget	96,319	0.287	71,499	96,319	0.287	3,379	74,878
GSA - Administration	31,099	0.093	23,085	31,099	0.093	1,091	24,176
Procurement Management	58,745	0.175	43,607	58,745	0.175	2,061	45,668
County Manager	187,302	0.559	139,038	187,302	0.559	6,570	145,608
Business Development	54,511	0.163	40,464	54,511	0.163	1,912	42,377
GSA - Fleet Management	383,083	1.143	284,369	383,083	1.143	13,437	297,807
GSA - Materials Management	79,005	0.236	58,647	79,005	0.236	2,771	61,418
GSA - Risk Management	81,284	0.242	60,339	81,284	0.243	2,851	63,190
GSA - Facilities and Utilities Management	199,005	0.594	147,725	199,005	0.594	6,980	154,705
GSA - Construction Management	151,552	0.452	112,500	151,552	0.452	5,316	117,816
Team Metro	271,906	0.811	201,841	271,906	0.811	9,538	211,378
Safe Neighborhood Parks	2,185	0.007	1,622	2,185	0.007	77	1,699
Planning & Zoning	207,428	0.619	153,977	207,428	0.619	7,276	161,253
Public Works	757,515	2.260	562,317	757,515	2.260	26,571	588,888
Parks and Recreation	1,282,542	3.826	952,054	1,282,542	3.827	44,988	997,041
Metro-Dade Police Department	6,775,615	20.213	5,029,658	6,775,615	20.219	237,667	5,267,326
Property Appraiser	596,016	1.778	442,433	596,016	1.779	20,906	463,340
Non-Departmental	745,626	2.224	553,491	745,626	2.225	26,154	579,646
Metro-Dade Transit Agency	3,809,249	11.364	2,827,673	3,809,249	11.367	133,616	2,961,289
Metro-Miami Action Plan	35,705	0.107	26,504	35,705	0.107	1,252	27,757
Medical Examiner	38,849	0.116	28,838	38,849	0.116	1,363	30,201
Office of the Mayor	20,760	0.062	15,411	20,760	0.062	728	16,139
Library	519,687	1.550	385,773	519,687	1.551	18,229	404,002
Judicial Administration	2,156,980	6.435	1,601,164	2,156,980	6.436	75,660	1,676,824
Homeless Trust	6,548	0.020	4,861	6,548	0.020	230	5,090
Department of Human Services	789,594	2.356	586,130	789,594	2.356	27,696	613,826
Elections	102,246	0.305	75,899	102,246	0.305	3,586	79,485
Tax Collector	1,219,052	3.637	904,924	1,219,052	3.638	42,760	947,684
Cultural Affairs	56,856	0.170	42,205	56,856	0.170	1,994	44,200
Communications	29,889	0.089	22,187	29,889	0.089	1,048	23,236
Consumer Services	63,285	0.189	46,978	63,285	0.189	2,220	49,197
Corrections and Rehabilitation	2,154,859	6.428	1,599,590	2,154,859	6.430	75,586	1,675,175
Clerk of the Court	4,432,724	13.224	3,290,489	4,432,724	13.227	155,486	3,445,975

KPMG Peat Marwick
Cost Allocation Planning & Performance System
INFORMATION TECHNOLOGY DEPARTMENT Cost Pool
For the Period Ended September 30, 2004

Community Affairs	8,383	0.025	6,223	8,383	0.025	294	6,517
Office of Community & Economic Dev.	94,029	0.281	69,799	94,029	0.281	3,298	73,098
Board of County Commissioners	78,044	0.233	57,933	78,044	0.233	2,738	60,671
Community Action Agency	429,956	1.283	319,164	429,956	1.283	15,081	334,245
Building Department	844,649	2.520	626,998	844,649	2.520	29,628	656,625
Building Code Compliance	40,860	0.122	30,331	40,860	0.122	1,433	31,764
Net Allocation	<u>33,520,999</u>	<u>100.000</u>	<u>\$24,883,228</u>	<u>33,511,877</u>	<u>100.000</u>	<u>1,175,491</u>	<u>\$26,058,719</u>
Direct Costs							
Subtotal			\$24,883,228				\$26,058,719
Unallocated Costs							
Total Allocation	<u>33,520,999</u>	<u>100.000</u>	<u>\$24,883,228</u>	<u>33,511,877</u>	<u>100.000</u>	<u>1,175,491</u>	<u>\$26,058,719</u>

INFORMATION TECHNOLOGY DEPARTMENT 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 benefitting County departments, divisions and programs on the basis of actual salary costs (divided by 1,000).

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY MANAGER Cost Pool
For the Period Ended September 30, 2004

	Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs		\$6,432,185		\$6,432,185
Cross Allocations from Other Pools				
Building Use Allowance		374,913		374,913
Equipment Use Allowance		547,774		547,774
Office of Performance Improvement		52,749	1,365	54,114
Information Technology Department		139,038	6,570	145,608
County Attorney		85,543	923	86,466
Employee Relations		73,930	1,867	75,797
Finance Department		19,330	431	19,761
Audit and Management Services		4,636	112	4,748
Office of Management and Budget		347,302	2,263	349,565
Procurement Management		3	0	3
Business Development		0	3	3
Fair Employment Practices		0	3,784	3,784
GSA - Fleet Management		0	17,745	17,745
GSA - Materials Management		0	10,570	10,570
GSA - Risk Management		0	360	360
GSA - Facilities and Utilities Management		0	18,215	18,215
GSA - Construction Management		0	31,297	31,297
Total Cross Allocations from Other Pools		1,645,217	95,505	1,740,723
Total Cost to be Allocated		\$8,077,402	95,505	\$8,172,908

	First Apportionment			Second Apportionment			Total
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	Allocation
Allocation to Benefiting Activities							
Office of Performance Improvement	20	0.001	\$91				\$91
Information Technology Department	44,529	2.498	201,765				201,765
County Attorney	7,780	0.436	35,252				35,252
Employee Relations	6,490	0.364	29,407				29,407
Finance Department	5,735	0.322	25,986				25,986
Audit and Management Services	3,264	0.183	14,789				14,789
Office of Management and Budget	4,498	0.252	20,381				20,381
GSA - Administration	2,969	0.167	13,453				13,453
Procurement Management	5,481	0.307	24,835				24,835
Business Development	4,604	0.258	20,861	4,604	0.271	258	21,119
Fair Employment Practices	402	0.023	1,821	402	0.024	23	1,844
GSA - Fleet Management	13,427	0.753	60,839	13,427	0.789	753	61,592
GSA - Materials Management	2,500	0.140	11,328	2,500	0.147	140	11,468
GSA - Risk Management	6,580	0.369	29,815	6,580	0.387	369	30,184
GSA - Facilities and Utilities Management	7,182	0.403	32,542	7,182	0.422	403	32,945
GSA - Construction Management	5,537	0.311	25,089	5,537	0.325	311	25,399
Aviation Department	96,184	5.396	435,818	96,184	5.652	5,398	441,216
Team Metro	10,204	0.572	46,235	10,204	0.600	573	46,808
Solid Waste Management	50,536	2.835	228,983	50,536	2.969	2,836	231,819
Seaport	15,896	0.892	72,026	15,896	0.934	892	72,918
Safe Neighborhood Parks	325	0.018	1,473	325	0.019	18	1,491
Special Housing Programs	4,167	0.234	18,881	4,167	0.245	234	19,115
Planning & Zoning	7,479	0.420	33,888	7,479	0.439	420	34,308
Public Works	27,032	1.516	122,484	27,032	1.588	1,517	124,001
Parks and Recreation	47,506	2.665	215,254	47,506	2.791	2,666	217,920
Metro-Dade Police Department	291,929	16.376	1,322,756	291,929	17.153	16,382	1,339,138
Property Appraiser	12,625	0.708	57,205	12,625	0.742	708	57,913
Non-Departmental	369,618	20.734	1,674,772	369,618	21.718	20,742	1,695,514
Metro-Dade Transit Agency	157,285	8.823	712,672	157,285	9.242	8,826	721,498
Metro Planning Organization	1,550	0.087	7,023	1,550	0.091	87	7,110
Metro-Miami Action Plan	1,507	0.085	6,828	1,507	0.089	85	6,913
Medical Examiner	4,285	0.240	19,416	4,285	0.252	240	19,656
Office of the Mayor	1,997	0.112	9,049	1,997	0.117	112	9,161
Library	22,040	1.236	99,865	22,040	1.295	1,237	101,102
Judicial Administration	19,348	1.085	87,667	19,348	1.137	1,086	88,753
Hurricane Recovery	5,834	0.327	26,434	5,834	0.343	327	26,762

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY MANAGER Cost Pool
For the Period Ended September 30, 2004

Homeless Trust	674	0.038	3,054	674	0.040	38	3,092
Department of Human Services	47,045	2.639	213,165	47,045	2.764	2,640	215,805
General Government	4,131	0.232	18,718	4,131	0.243	232	18,950
Fire Department	152,669	8.564	691,757	152,669	8.971	8,567	700,324
Empowerment Zone	1,450	0.081	6,570	1,450	0.085	81	6,651
Elections	9,887	0.555	44,799	9,887	0.581	555	45,354
Tax Collector	7,753	0.435	35,130	7,753	0.456	435	35,565
Department of Environmental Resources Mgt.	28,718	1.611	130,124	28,718	1.687	1,612	131,735
Cultural Affairs	2,381	0.134	10,789	2,381	0.140	134	10,922
Communications	3,749	0.210	16,987	3,749	0.220	210	17,197
Consumer Services	5,236	0.294	23,725	5,236	0.308	294	24,019
Corrections and Rehabilitation	141,168	7.919	639,645	141,168	8.295	7,922	647,566
Clerk of the Court	51,834	2.908	234,864	51,834	3.046	2,909	237,773
Office of Community & Economic Dev.	7,026	0.394	31,835	7,026	0.413	394	32,230
Board of County Commissioners	7,080	0.397	32,080	7,080	0.416	397	32,477
Community Action Agency	22,004	1.234	99,702	22,004	1.293	1,235	100,937
Building Department	18,107	1.016	82,044	18,107	1.064	1,016	83,061
Building Code Compliance	3,406	0.191	15,433	3,406	0.200	191	15,624
Net Allocation	<u>1,782,663</u>	<u>100.000</u>	<u>\$8,077,402</u>	<u>1,701,897</u>	<u>100.000</u>	<u>95,505</u>	<u>\$8,172,908</u>
Direct Costs							
Subtotal			\$8,077,402				\$8,172,908
Unallocated Costs							
Total Allocation	<u>1,782,663</u>	<u>100.000</u>	<u>\$8,077,402</u>	<u>1,701,897</u>	<u>100.000</u>	<u>95,505</u>	<u>\$8,172,908</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 benefitting County departments, divisions and programs on the basis of estimated percentage of time worked on each department.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY ATTORNEY Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$11,307,533		\$11,307,533
Cross Allocations from Other Pools			
Building Use Allowance	242,988		242,988
Equipment Use Allowance	59,973		59,973
Information Technology Department	54,631	2,581	57,212
Employee Relations	0	51,881	51,881
Finance Department	0	4,817	4,817
Office of Management and Budget	0	3,775	3,775
Procurement Management	0	1	1
County Manager	0	35,252	35,252
Business Development	0	1	1
Fair Employment Practices	0	2,656	2,656
GSA - Fleet Management	0	2,178	2,178
GSA - Materials Management	0	6,440	6,440
GSA - Risk Management	0	458	458
GSA - Facilities and Utilities Management	0	11,805	11,805
GSA - Construction Management	0	3,974	3,974
Total Cross Allocations from Other Pools	357,592	125,818	483,410
Total Cost to be Allocated	\$11,665,125	125,818	\$11,790,943

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Employee Relations	150	2.115	\$246,759	150	2.115	2,662	\$249,421
Finance Department	57	0.804	93,768	57	0.804	1,011	94,780
Audit and Management Services	10	0.141	16,451	10	0.141	177	16,628
Office of Management and Budget	65	0.917	106,929	65	0.917	1,153	108,082
GSA - Administration	2	0.028	3,290	2	0.028	35	3,326
Procurement Management	56	0.790	92,123	56	0.790	994	93,117
County Manager	52	0.733	85,543	52	0.733	923	86,466
Business Development	20	0.282	32,901	20	0.282	355	33,256
Fair Employment Practices	10	0.141	16,451	10	0.141	177	16,628
GSA - Fleet Management	27	0.381	44,417	27	0.381	479	44,896
GSA - Materials Management	6	0.085	9,870	6	0.085	106	9,977
GSA - Risk Management	1,392	19.631	2,289,924	1,392	19.631	24,699	2,314,623
GSA - Facilities and Utilities Management	14	0.197	23,031	14	0.197	248	23,279
GSA - Construction Management	11	0.155	18,096	11	0.155	195	18,291
Aviation Department	783	11.042	1,288,082	783	11.042	13,893	1,301,976
Team Metro	11	0.155	18,096	11	0.155	195	18,291
Solid Waste Management	37	0.522	60,867	37	0.522	657	61,524
Seaport	159	2.242	261,565	159	2.242	2,821	264,386
Safe Neighborhood Parks	8	0.113	13,160	8	0.113	142	13,302
Special Housing Programs	11	0.155	18,096	11	0.155	195	18,291
Planning & Zoning	430	6.064	707,376	430	6.064	7,630	715,006
Public Works	151	2.129	248,404	151	2.129	2,679	251,083
Parks and Recreation	82	1.156	134,895	82	1.156	1,455	136,350
Metro-Dade Police Department	112	1.579	184,247	112	1.579	1,987	186,234
Property Appraiser	200	2.820	329,012	200	2.820	3,549	332,561
Non-Departmental	1,780	25.102	2,928,208	1,780	25.102	31,583	2,959,791
Metro-Dade Transit Agency	227	3.201	373,429	227	3.201	4,028	377,457
Metro Planning Organization	7	0.099	11,515	7	0.099	124	11,640
Metro-Miami Action Plan	5	0.071	8,225	5	0.071	89	8,314
Medical Examiner	5	0.071	8,225	5	0.071	89	8,314
Office of the Mayor	19	0.268	31,256	19	0.268	337	31,593
Library	15	0.212	24,676	15	0.212	266	24,942
Homeless Trust	35	0.494	57,577	35	0.494	621	58,198
Department of Human Services	55	0.776	90,478	55	0.776	976	91,454
Fire Department	79	1.114	129,960	79	1.114	1,402	131,362
Empowerment Zone	3	0.042	4,935	3	0.042	53	4,988
Elections	36	0.508	59,222	36	0.508	639	59,861
Tax Collector	163	2.299	268,145	163	2.299	2,892	271,037

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY ATTORNEY Cost Pool
For the Period Ended September 30, 2004

Department of Environmental Resources Mgt.	165	2.327	271,435	165	2.327	2,928	274,363
Cultural Affairs	65	0.917	106,929	65	0.917	1,153	108,082
Consumer Services	29	0.409	47,707	29	0.409	515	48,221
Corrections and Rehabilitation	111	1.565	182,602	111	1.565	1,970	184,571
Clerk of the Court	47	0.663	77,318	47	0.663	834	78,152
Office of Community & Economic Dev.	42	0.592	69,093	42	0.592	745	69,838
Board of County Commissioners	279	3.935	458,972	279	3.935	4,950	463,922
Community Action Agency	20	0.282	32,901	20	0.282	355	33,256
Building Department	10	0.141	16,451	10	0.141	177	16,628
Building Code Compliance	38	0.536	62,512	38	0.536	674	63,187
Net Allocation	7,091	100.000	\$11,665,125	7,091	100.000	125,818	\$11,790,943
Direct Costs							
Subtotal			\$11,665,125				\$11,790,943
Unallocated Costs			\$0				\$0
Total Allocation	7,091	100.000	\$11,665,125	7,091	100.000	125,818	\$11,790,943

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 benefitting County departments, divisions and programs on the basis of the actual number of employees (multiplied by 100).

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EMPLOYEE RELATIONS Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$8,505,554		\$8,505,554
Cross Allocations from Other Pools			
Building Use Allowance	286,876		286,876
Equipment Use Allowance	66,146		66,146
Office of Performance Improvement	2,776	72	2,848
Information Technology Department	2,846,944	134,527	2,981,471
County Attorney	246,759	2,662	249,421
Finance Department	0	15,166	15,166
Audit and Management Services	0	2,511	2,511
Office of Management and Budget	0	79,275	79,275
Procurement Management	0	29	29
County Manager	0	29,407	29,407
Business Development	0	26	26
Fair Employment Practices	0	3,010	3,010
GSA - Fleet Management	0	651	651
GSA - Materials Management	0	11,033	11,033
GSA - Risk Management	0	513	513
GSA - Facilities and Utilities Management	0	13,937	13,937
GSA - Construction Management	0	1,018	1,018
Total Cross Allocations from Other Pools	3,449,500	293,836	3,743,336
Total Cost to be Allocated	\$11,955,054	293,836	\$12,248,890

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	62,200	2.249	\$268,915				\$268,915
County Attorney	12,000	0.434	51,881				51,881
Finance Department	10,600	0.383	45,828	10,600	0.394	1,157	46,985
Audit and Management Services	4,000	0.145	17,294	4,000	0.149	437	17,730
Office of Management and Budget	6,000	0.217	25,940	6,000	0.223	655	26,596
GSA - Administration	2,300	0.083	9,944	2,300	0.085	251	10,195
Procurement Management	7,600	0.275	32,858	7,600	0.282	830	33,688
County Manager	17,100	0.618	73,930	17,100	0.635	1,867	75,797
Business Development	8,500	0.307	36,749	8,500	0.316	928	37,677
Fair Employment Practices	500	0.018	2,162	500	0.019	55	2,216
GSA - Fleet Management	28,000	1.013	121,055	28,000	1.041	3,057	124,112
GSA - Materials Management	5,800	0.210	25,076	5,800	0.216	633	25,709
GSA - Risk Management	5,900	0.213	25,508	5,900	0.219	644	26,152
GSA - Facilities and Utilities Management	14,500	0.524	62,689	14,500	0.539	1,583	64,273
GSA - Construction Management	11,100	0.401	47,990	11,100	0.412	1,212	49,202
Aviation Department	150,000	5.425	648,509	150,000	5.574	16,379	664,888
Team Metro	19,100	0.691	82,577	19,100	0.710	2,086	84,662
Solid Waste Management	102,000	3.689	440,986	102,000	3.790	11,138	452,124
Seaport	29,500	1.067	127,540	29,500	1.096	3,221	130,761
Safe Neighborhood Parks	400	0.014	1,729	400	0.015	44	1,773
Planning & Zoning	13,000	0.470	56,204	13,000	0.483	1,419	57,624
Public Works	62,600	2.264	270,645	62,600	2.326	6,835	277,480
Parks and Recreation	119,900	4.336	518,375	119,900	4.456	13,092	531,467
Metro-Dade Police Department	426,600	15.427	1,844,361	426,600	15.853	46,581	1,890,942
Property Appraiser	22,800	0.825	98,573	22,800	0.847	2,490	101,063
Non-Departmental	316,400	11.442	1,367,922	316,400	11.758	34,548	1,402,471
Metro-Dade Transit Agency	353,500	12.784	1,528,320	353,500	13.136	38,599	1,566,920
Metro Planning Organization	1,700	0.061	7,350	1,700	0.063	186	7,535
Metro-Miami Action Plan	2,700	0.098	11,673	2,700	0.100	295	11,968
Medical Examiner	6,000	0.217	25,940	6,000	0.223	655	26,596
Office of the Mayor	2,200	0.080	9,511	2,200	0.082	240	9,752
Library	46,600	1.685	201,470	46,600	1.732	5,088	206,559
Judicial Administration	19,100	0.691	82,577	19,100	0.710	2,086	84,662
Homeless Trust	1,200	0.043	5,188	1,200	0.045	131	5,319
Department of Human Services	93,700	3.389	405,102	93,700	3.482	10,231	415,334
Fire Department	200,400	7.247	866,409	200,400	7.447	21,882	888,291

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EMPLOYEE RELATIONS Cost Pool
For the Period Ended September 30, 2004

Empowerment Zone	1,200	0.043	5,188	1,200	0.045	131	5,319
Elections	29,200	1.056	126,243	29,200	1.085	3,188	129,432
Tax Collector	19,100	0.691	82,577	19,100	0.710	2,086	84,662
Department of Environmental Resources Mgt.	48,600	1.758	210,117	48,600	1.806	5,307	215,424
Cultural Affairs	2,700	0.098	11,673	2,700	0.100	295	11,968
Communications	5,500	0.199	23,779	5,500	0.204	601	24,379
Consumer Services	10,700	0.387	46,260	10,700	0.398	1,168	47,429
Corrections and Rehabilitation	229,900	8.314	993,949	229,900	8.543	25,103	1,019,052
Clerk of the Court	120,600	4.361	521,402	120,600	4.482	13,169	534,570
Office of Community & Economic Dev.	7,100	0.257	30,696	7,100	0.264	775	31,471
Board of County Commissioners	13,500	0.488	58,366	13,500	0.502	1,474	59,840
Community Action Agency	58,200	2.105	251,622	58,200	2.163	6,355	257,977
Building Department	27,600	0.998	119,326	27,600	1.026	3,014	122,339
Building Code Compliance	5,800	0.210	25,076	5,800	0.216	633	25,709
Net Allocation	2,765,200	100.000	\$11,955,054	2,691,000	100.000	293,836	\$12,248,890
Direct Costs							
Subtotal			\$11,955,054				\$12,248,890
Unallocated Costs			\$0				\$0
Total Allocation	2,765,200	100.000	\$11,955,054	2,691,000	100.000	293,836	\$12,248,890

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 benefitting County departments, divisions and programs on the basis of actual number of transactions processed.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FINANCE DEPARTMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$4,961,552		\$4,961,552
Cross Allocations from Other Pools			
Building Use Allowance	187,345		187,345
Equipment Use Allowance	24,726		24,726
Information Technology Department	504,985	23,862	528,847
County Attorney	93,768	1,011	94,780
Employee Relations	45,828	1,157	46,985
Audit and Management Services	0	23,035	23,035
Office of Management and Budget	0	18,875	18,875
Procurement Management	0	73	73
County Manager	0	25,986	25,986
Business Development	0	65	65
Fair Employment Practices	0	2,346	2,346
GSA - Fleet Management	0	57	57
GSA - Materials Management	0	17,928	17,928
GSA - Risk Management	0	367	367
GSA - Facilities and Utilities Management	0	9,102	9,102
GSA - Construction Management	0	2,713	2,713
Total Cross Allocations from Other Pools	856,653	126,578	983,232
Total Cost to be Allocated	\$5,818,205	126,578	\$5,944,784

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	209	0.004	\$255				\$255
Information Technology Department	96,910	2.035	118,382				118,382
County Attorney	3,943	0.083	4,817				4,817
Employee Relations	12,415	0.261	15,166				15,166
Audit and Management Services	1,998	0.042	2,441	1,998	0.043	54	2,495
Office of Management and Budget	11,755	0.247	14,360	11,755	0.253	320	14,680
GSA - Administration	20,412	0.429	24,935	20,412	0.439	556	25,490
Procurement Management	56,537	1.187	69,064	56,537	1.216	1,539	70,603
County Manager	15,824	0.332	19,330	15,824	0.340	431	19,761
Business Development	6,887	0.145	8,413	6,887	0.148	187	8,600
Fair Employment Practices	623	0.013	761	623	0.013	17	778
GSA - Fleet Management	251,441	5.279	307,153	251,441	5.408	6,845	313,998
GSA - Materials Management	51,856	1.089	63,346	51,856	1.115	1,412	64,757
GSA - Risk Management	53,352	1.120	65,173	53,352	1.147	1,452	66,626
GSA - Facilities and Utilities Management	130,619	2.742	159,560	130,619	2.809	3,556	163,116
GSA - Construction Management	99,473	2.089	121,513	99,473	2.139	2,708	124,221
Aviation Department	12,324	0.259	15,055	12,324	0.265	336	15,390
Team Metro	39,817	0.836	48,639	39,817	0.856	1,084	49,723
Solid Waste Management	73,134	1.535	89,338	73,134	1.573	1,991	91,329
Seaport	41,790	0.877	51,049	41,790	0.899	1,138	52,187
Safe Neighborhood Parks	913	0.019	1,115	913	0.020	25	1,140
Special Housing Programs	5,394	0.113	6,589	5,394	0.116	147	6,736
Planning & Zoning	26,357	0.553	32,197	26,357	0.567	718	32,914
Public Works	126,935	2.665	155,060	126,935	2.730	3,456	158,516
Parks and Recreation	1,057,982	22.213	1,292,399	1,057,982	22.755	28,803	1,321,202
Metro-Dade Police Department	132,214	2.776	161,509	132,214	2.844	3,599	165,108
Property Appraiser	4,810	0.101	5,876	4,810	0.103	131	6,007
Non-Departmental	838,816	17.611	1,024,673	838,816	18.041	22,836	1,047,509
Metro-Dade Transit Agency	241,042	5.061	294,450	241,042	5.184	6,562	301,012
Metro Planning Organization	4,728	0.099	5,776	4,728	0.102	129	5,904
Metro-Miami Action Plan	7,951	0.167	9,713	7,951	0.171	216	9,929
Medical Examiner	10,847	0.228	13,250	10,847	0.233	295	13,546
Office of the Mayor	4,889	0.103	5,972	4,889	0.105	133	6,105
Library	53,929	1.132	65,878	53,929	1.160	1,468	67,346
Justice Systems Support	207	0.004	253	207	0.004	6	259
Judicial Administration	181,776	3.817	222,052	181,776	3.910	4,949	227,001
Hurricane Recovery	221,512	4.651	270,592	221,512	4.764	6,031	276,623

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FINANCE DEPARTMENT Cost Pool
For the Period Ended September 30, 2004

Homeless Trust	5,820	0.122	7,110	5,820	0.125	158	7,268
Department of Human Services	200,774	4.215	245,260	200,774	4.318	5,466	250,726
General Government	19,448	0.408	23,757	19,448	0.418	529	24,287
Fire Department	92,147	1.935	112,564	92,147	1.982	2,509	115,073
Empowerment Zone	4,785	0.100	5,845	4,785	0.103	130	5,975
Elections	7,484	0.157	9,142	7,484	0.161	204	9,346
Tax Collector	19,869	0.417	24,271	19,869	0.427	541	24,812
Department of Environmental Resources Mgt.	90,014	1.890	109,958	90,014	1.936	2,451	112,409
Cultural Affairs	14,214	0.298	17,363	14,214	0.306	387	17,750
Communications	10,682	0.224	13,049	10,682	0.230	291	13,340
Consumer Services	16,752	0.352	20,464	16,752	0.360	456	20,920
Corrections and Rehabilitation	88,200	1.852	107,742	88,200	1.897	2,401	110,144
Clerk of the Court	61,251	1.286	74,822	61,251	1.317	1,668	76,490
Community Affairs	133	0.003	162	133	0.003	4	166
Office of Community & Economic Dev.	51,443	1.080	62,841	51,443	1.106	1,401	64,242
Board of County Commissioners	25,510	0.536	31,162	25,510	0.549	694	31,857
Community Action Agency	99,700	2.093	121,791	99,700	2.144	2,714	124,505
Building Department	40,390	0.848	49,339	40,390	0.869	1,100	50,439
Building Code Compliance	12,654	0.266	15,458	12,654	0.272	344	15,802
Net Allocation	4,762,891	100.000	\$5,818,205	4,649,414	100.000	126,578	\$5,944,784
Direct Costs							
Subtotal			\$5,818,205				\$5,944,784
Unallocated Costs			(\$0)				(\$0)
Total Allocation	4,762,891	100.000	\$5,818,205	4,649,414	100.000	126,578	\$5,944,784

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 benefitting County departments, divisions and programs on the basis of actual number of audit and consultant hours.

KPMG Peat Marwick
 Cost Allocation Planning & Performance System
 AUDIT & MANAGEMENT SERVICES Cost Pool
 For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment \$3,323,384	Second Apportionment	Total Cost Pool \$3,323,384
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	202,210		202,210
Equipment Use Allowance	48,466		48,466
Information Technology Department	22,157	1,047	23,204
County Attorney	16,451	177	16,628
Employee Relations	17,294	437	17,730
Finance Department	2,441	54	2,495
Office of Management and Budget	0	56,625	56,625
Procurement Management	0	1	1
County Manager	0	14,789	14,789
Business Development	0	1	1
Fair Employment Practices	0	885	885
GSA - Fleet Management	0	29	29
GSA - Materials Management	0	1,550	1,550
GSA - Risk Management	0	175	175
GSA - Facilities and Utilities Management	0	9,824	9,824
GSA - Construction Management	0	20	20
Total Cross Allocations from Other Pools	309,018	85,616	394,633
Total Cost to be Allocated	\$3,632,402	85,616	\$3,718,017

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	1,179	1.567	\$56,936				\$56,936
Employee Relations	52	0.069	2,511				2,511
Finance Department	477	0.634	23,035				23,035
Office of Management and Budget	1,299	1.727	62,731	1,299	1.767	1,513	64,244
GSA - Administration	389	0.517	18,785	389	0.529	453	19,239
County Manager	96	0.128	4,636	96	0.131	112	4,748
GSA - Fleet Management	4,797	6.377	231,655	4,797	6.526	5,587	237,242
GSA - Materials Management	989	1.315	47,760	989	1.345	1,152	48,912
GSA - Risk Management	1,018	1.353	49,161	1,018	1.385	1,186	50,347
GSA - Facilities and Utilities Management	2,492	3.313	120,343	2,492	3.390	2,902	123,245
GSA - Construction Management	1,898	2.523	91,658	1,898	2.582	2,211	93,868
Aviation Department	9,978	13.265	481,854	9,978	13.574	11,621	493,475
Team Metro	2	0.003	97	2	0.003	2	99
Seaport	3,214	4.273	155,209	3,214	4.372	3,743	158,953
Safe Neighborhood Parks	1,773	2.357	85,621	1,773	2.412	2,065	87,686
Parks and Recreation	652	0.867	31,486	652	0.887	759	32,246
Metro-Dade Police Department	367	0.488	17,723	367	0.499	427	18,150
Non-Departmental	16,715	22.222	807,195	16,715	22.738	19,468	826,663
Metro-Dade Transit Agency	258	0.343	12,459	258	0.351	300	12,760
Metro-Miami Action Plan	523	0.695	25,257	523	0.711	609	25,866
Medical Examiner	6	0.008	290	6	0.008	7	297
Judicial Administration	514	0.683	24,822	514	0.699	599	25,421
Department of Human Services	245	0.326	11,831	245	0.333	285	12,117
General Government	1,334	1.774	64,421	1,334	1.815	1,554	65,975
Fire Department	5,314	7.065	256,622	5,314	7.229	6,189	262,811
Elections	12,649	16.816	610,841	12,649	17.207	14,732	625,573
Tax Collector	856	1.138	41,338	856	1.164	997	42,335
Department of Environmental Resources Mgt.	1	0.001	48	1	0.001	1	49
Cultural Affairs	247	0.328	11,928	247	0.336	288	12,216
Communications	1	0.001	48	1	0.001	1	49
Consumer Services	3,576	4.754	172,691	3,576	4.865	4,165	176,856
Office of Community & Economic Dev.	904	1.202	43,656	904	1.230	1,053	44,709
Community Action Agency	1,403	1.865	67,753	1,403	1.909	1,634	69,387
Net Allocation	75,218	100.000	\$3,632,402	73,510	100.000	85,616	\$3,718,017
Direct Costs							
Subtotal			\$3,632,402				\$3,718,017
Unallocated Costs							
Total Allocation	75,218	100.000	\$3,632,402	73,510	100.000	85,616	\$3,718,017

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

CENTRAL SERVICES COST ALLOCATION PLAN

Office of Management and Budget

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
OFFICE OF MANAGEMENT & BUDGET Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$5,648,310		\$5,648,310
Cross Allocations from Other Pools			
Equipment Use Allowance	19,759		19,759
Office of Performance Improvement	52,749	1,365	54,114
Information Technology Department	71,499	3,379	74,878
County Attorney	106,929	1,153	108,082
Employee Relations	25,940	655	26,596
Finance Department	14,360	320	14,680
Audit and Management Services	62,731	1,513	64,244
Procurement Management	0	2	2
County Manager	0	20,381	20,381
Business Development	0	2	2
Fair Employment Practices	0	1,328	1,328
GSA - Fleet Management	0	221	221
GSA - Materials Management	0	6,102	6,102
GSA - Risk Management	0	178	178
GSA - Construction Management	0	842	842
Total Cross Allocations from Other Pools	353,967	37,441	391,408
Total Cost to be Allocated	\$6,002,277	37,441	\$6,039,718

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	26	1.635	\$98,150				\$98,150
County Attorney	1	0.063	3,775				3,775
Employee Relations	21	1.321	79,275				79,275
Finance Department	5	0.314	18,875				18,875
Audit and Management Services	15	0.943	56,625				56,625
GSA - Administration	1	0.063	3,775	1	0.066	25	3,800
Procurement Management	25	1.572	94,375	25	1.643	615	94,990
County Manager	92	5.786	347,302	92	6.045	2,263	349,565
Business Development	25	1.572	94,375	25	1.643	615	94,990
Fair Employment Practices	20	1.258	75,500	20	1.314	492	75,992
GSA - Fleet Management	12	0.755	45,300	12	0.788	295	45,595
GSA - Materials Management	2	0.126	7,550	2	0.131	49	7,599
GSA - Risk Management	2	0.126	7,550	2	0.131	49	7,599
GSA - Facilities and Utilities Management	6	0.377	22,650	6	0.394	148	22,798
GSA - Construction Management	5	0.314	18,875	5	0.329	123	18,998
Aviation Department	34	2.138	128,351	34	2.234	836	129,187
Team Metro	26	1.635	98,150	26	1.708	640	98,790
Solid Waste Management	31	1.950	117,026	31	2.037	763	117,788
Seaport	50	3.145	188,751	50	3.285	1,230	189,981
Safe Neighborhood Parks	3	0.189	11,325	3	0.197	74	11,399
Planning & Zoning	23	1.447	86,825	23	1.511	566	87,391
Public Works	40	2.516	151,001	40	2.628	984	151,985
Parks and Recreation	48	3.019	181,201	48	3.154	1,181	182,382
Metro-Dade Police Department	74	4.654	279,351	74	4.862	1,820	281,172
Property Appraiser	11	0.692	41,525	11	0.723	271	41,796
Non-Departmental	529	33.270	1,996,985	529	34.757	13,013	2,009,997
Metro-Dade Transit Agency	31	1.950	117,026	31	2.037	763	117,788
Metro Planning Organization	15	0.943	56,625	15	0.986	369	56,994
Metro-Miami Action Plan	10	0.629	37,750	10	0.657	246	37,996
Medical Examiner	26	1.635	98,150	26	1.708	640	98,790
Office of the Mayor	7	0.440	26,425	7	0.460	172	26,597
Library	14	0.881	52,850	14	0.920	344	53,195
Judicial Administration	12	0.755	45,300	12	0.788	295	45,595
Hurricane Recovery	10	0.629	37,750	10	0.657	246	37,996
Homeless Trust	11	0.692	41,525	11	0.723	271	41,796
Department of Human Services	37	2.327	139,676	37	2.431	910	140,586
General Government	26	1.635	98,150	26	1.708	640	98,790
Fire Department	23	1.447	86,825	23	1.511	566	87,391

KPMG Peat Marwick
Cost Allocation Planning & Performance System
OFFICE OF MANAGEMENT & BUDGET Cost Pool
For the Period Ended September 30, 2004

Empowerment Zone	8	0.503	30,200	8	0.526	197	30,397
Elections	21	1.321	79,275	21	1.380	517	79,792
Tax Collector	10	0.629	37,750	10	0.657	246	37,996
Cultural Affairs	37	2.327	139,676	37	2.431	910	140,586
Communications	8	0.503	30,200	8	0.526	197	30,397
Consumer Services	20	1.258	75,500	20	1.314	492	75,992
Corrections and Rehabilitation	21	1.321	79,275	21	1.380	517	79,792
Clerk of the Court	5	0.314	18,875	5	0.329	123	18,998
Office of Community & Economic Dev.	27	1.698	101,925	27	1.774	664	102,590
Board of County Commissioners	25	1.572	94,375	25	1.643	615	94,990
Community Action Agency	28	1.761	105,700	28	1.840	689	106,389
Building Department	21	1.321	79,275	21	1.380	517	79,792
Building Code Compliance	10	0.629	37,750	10	0.657	246	37,996
Net Allocation	1,590	100.000	\$6,002,277	1,522	100.000	37,441	\$6,039,718
Direct Costs							
Subtotal			\$6,002,277				\$6,039,718
Unallocated Costs							
Total Allocation	1,590	100.000	\$6,002,277	1,522	100.000	37,441	\$6,039,718

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

	First Apportionment	Second Apportionment	Total Cost Pool
Accumulation of Costs	\$0		\$0
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	\$26,570		\$26,570
Equipment Use Allowance	45,355		45,355
Office of Performance Improvement	2,776	72	2,848
Information Technology Department	23,085	1,091	24,176
County Attorney	3,290	35	3,326
Employee Relations	9,944	251	10,195
Finance Department	24,935	556	25,490
Audit and Management Services	18,785	453	19,239
Office of Management and Budget	3,775	25	3,800
Procurement Management	0	11,932	11,932
County Manager	0	13,453	13,453
Business Development	0	10,621	10,621
Fair Employment Practices	0	509	509
GSA - Fleet Management	0	977	977
GSA - Materials Management	0	1,743	1,743
GSA - Risk Management	0	201	201
GSA - Facilities and Utilities Management	0	1,291	1,291
GSA - Construction Management	0	8,612	8,612
Total Cross Allocations from Other Pools	158,516	51,821	210,337
Total Cost to be Allocated	\$158,516	51,821	\$210,337

	First Apportionment			Second Apportionment			
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	Total Allocation
Allocation to Benefiting Activities							
GSA - Fleet Management	280	42.879	\$67,970	280	42.879	22,220	\$90,191
GSA - Materials Management	58	8.882	14,080	58	8.882	4,603	18,682
GSA - Risk Management	59	9.035	14,322	59	9.035	4,682	19,004
GSA - Facilities and Utilities Management	145	22.205	35,199	145	22.205	11,507	46,706
GSA - Construction Management	111	16.998	26,945	111	16.998	8,809	35,754
Net Allocation	653	100.000	\$158,516	653	100.000	51,821	\$210,337
Direct Costs							
Subtotal			\$158,516				\$210,337
Unallocated Costs							
Total Allocation	653	100.000	\$158,516	653	100.000	51,821	\$210,337

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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 benefitting County departments, divisions and programs on the basis of actual dollar value of purchase orders processed.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
PROCUREMENT MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	249,188		249,188
Equipment Use Allowance	31,276		31,276
Information Technology Department	43,607	2,061	45,668
County Attorney	92,123	994	93,117
Employee Relations	32,858	830	33,688
Finance Department	69,064	1,539	70,603
Office of Management and Budget	94,375	615	94,990
County Manager	0	24,835	24,835
Business Development	0	10	10
Fair Employment Practices	0	1,682	1,682
GSA - Fleet Management	0	681	681
GSA - Materials Management	0	4,113	4,113
GSA - Risk Management	0	276	276
GSA - Facilities and Utilities Management	0	12,106	12,106
GSA - Construction Management	0	2,230	2,230
Total Cross Allocations from Other Pools	612,492	51,972	664,464
Total Cost to be Allocated	\$612,492	51,972	\$664,464

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							\$35,625
Information Technology Department	14,553,735	5.816	\$35,625				1
County Attorney	235	0.000	1				29
Employee Relations	11,732	0.005	29				73
Finance Department	29,953	0.012	73				1
Audit and Management Services	568	0.000	1				2
Office of Management and Budget	861	0.000	2				11,932
GSA - Administration	4,874,559	1.948	11,932				3
County Manager	1,298	0.001	3	1,298	0.001	0	4
Business Development	1,464	0.001	4	1,464	0.001	0	0
Fair Employment Practices	5	0.000	0	5	0.000	0	0
GSA - Fleet Management	60,046,213	23.997	146,981	60,046,213	26.022	13,524	160,505
GSA - Materials Management	12,383,645	4.949	30,313	12,383,645	5.367	2,789	33,102
GSA - Risk Management	12,740,782	5.092	31,187	12,740,782	5.521	2,870	34,056
GSA - Facilities and Utilities Management	31,192,884	12.466	76,354	31,192,884	13.518	7,026	83,379
GSA - Construction Management	23,754,917	9.494	58,147	23,754,917	10.295	5,350	63,498
Aviation Department	7,653,708	3.059	18,735	7,653,708	3.317	1,724	20,459
Team Metro	18,213	0.007	45	18,213	0.008	4	49
Solid Waste Management	2,433,337	0.972	5,956	2,433,337	1.055	548	6,504
Seaport	1,070,172	0.428	2,620	1,070,172	0.464	241	2,861
Planning & Zoning	14,887	0.006	36	14,887	0.006	3	40
Public Works	1,771,632	0.708	4,337	1,771,632	0.768	399	4,736
Parks and Recreation	25,565,776	10.217	62,580	25,565,776	11.079	5,758	68,338
Metro-Dade Police Department	4,271,736	1.707	10,456	4,271,736	1.851	962	11,418
Property Appraiser	57,480	0.023	141	57,480	0.025	13	154
Non-Departmental	28,416,138	11.356	69,557	28,416,138	12.315	6,400	75,957
Metro-Dade Transit Agency	9,550,607	3.817	23,378	9,550,607	4.139	2,151	25,529
Metro Planning Organization	148	0.000	0	148	0.000	0	0
Metro-Miami Action Plan	773	0.000	2	773	0.000	0	2
Medical Examiner	96,155	0.038	235	96,155	0.042	22	257
Office of the Mayor	2,027	0.001	5	2,027	0.001	0	5
Library	332,022	0.133	813	332,022	0.144	75	888
Judicial Administration	18,387	0.007	45	18,387	0.008	4	49
Homeless Trust	35	0.000	0	35	0.000	0	0
Department of Human Services	626,998	0.251	1,535	626,998	0.272	141	1,676
General Government	109	0.000	0	109	0.000	0	0
Fire Department	4,573,401	1.828	11,195	4,573,401	1.982	1,030	12,225
Empowerment Zone	2,285	0.001	6	2,285	0.001	1	6
Elections	64,823	0.026	159	64,823	0.028	15	173

KPMG Peat Marwick
Cost Allocation Planning & Performance System
PROCUREMENT MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Tax Collector	53,674	0.021	131	53,674	0.023	12	143
Department of Environmental Resources Mgt.	401,197	0.160	982	401,197	0.174	90	1,072
Cultural Affairs	709	0.000	2	709	0.000	0	2
Communications	55,866	0.022	137	55,866	0.024	13	149
Consumer Services	1,858	0.001	5	1,858	0.001	0	5
Corrections and Rehabilitation	2,439,261	0.975	5,971	2,439,261	1.057	549	6,520
Clerk of the Court	292,871	0.117	717	292,871	0.127	66	783
Office of Community & Economic Dev.	7,760	0.003	19	7,760	0.003	2	21
Board of County Commissioners	18,186	0.007	45	18,186	0.008	4	49
Community Action Agency	741,046	0.296	1,814	741,046	0.321	167	1,981
Building Department	63,394	0.025	155	63,394	0.027	14	169
Building Code Compliance	12,311	0.005	30	12,311	0.005	3	33
Net Allocation	250,221,833	100.000	\$612,492	230,750,190	100.000	51,972	\$664,464
Direct Costs							
Subtotal			\$612,492				\$664,464
Unallocated Costs							
Total Allocation	250,221,833	100.000	\$612,492	230,750,190	100.000	51,972	\$664,464

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 benefitting County departments, division and programs on the basis of actual fleet management charges.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FLEET MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	327,345		327,345
Equipment Use Allowance	18,070,263		18,070,263
Office of Performance Improvement	16,657	431	17,089
Information Technology Department	284,369	13,437	297,807
County Attorney	44,417	479	44,896
Employee Relations	121,055	3,057	124,112
Finance Department	307,153	6,845	313,998
Audit and Management Services	231,655	5,587	237,242
Office of Management and Budget	45,300	295	45,595
GSA - Administration	67,970	22,220	90,191
Procurement Management	146,981	13,524	160,505
County Manager	60,839	753	61,592
Business Development	130,829	9,604	140,432
Fair Employment Practices	6,197	17	6,214
GSA - Materials Management	0	4,731	4,731
GSA - Risk Management	0	845	845
GSA - Facilities and Utilities Management	0	15,904	15,904
GSA - Construction Management	0	36,158	36,158
Total Cross Allocations from Other Pools	19,861,030	133,889	19,994,919
Total Cost to be Allocated	\$19,861,030	133,889	\$19,994,919

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							\$200,705
Information Technology Department	763,436	1.011	\$200,705				2,178
County Attorney	8,284	0.011	2,178				651
Employee Relations	2,477	0.003	651				57
Finance Department	216	0.000	57				29
Audit and Management Services	110	0.000	29				221
Office of Management and Budget	839	0.001	221				977
GSA - Administration	3,715	0.005	977				681
Procurement Management	2,591	0.003	681				17,745
County Manager	67,499	0.089	17,745				9,296
Business Development	35,359	0.047	9,296				21
Fair Employment Practices	79	0.000	21				20,759
GSA - Materials Management	78,428	0.104	20,618	78,428	0.105	141	33,158
GSA - Risk Management	125,271	0.166	32,933	125,271	0.168	225	64,394
GSA - Facilities and Utilities Management	243,280	0.322	63,958	243,280	0.326	436	87,056
GSA - Construction Management	328,899	0.435	86,467	328,899	0.441	590	150,368
Team Metro	568,091	0.752	149,349	568,091	0.761	1,019	5,589,157
Solid Waste Management	21,115,835	27.951	5,551,290	21,115,835	28.282	37,866	199,443
Seaport	753,496	0.997	198,092	753,496	1.009	1,351	9
Safe Neighborhood Parks	34	0.000	9	34	0.000	0	12,990
Special Housing Programs	49,075	0.065	12,902	49,075	0.066	88	25,745
Planning & Zoning	97,263	0.129	25,570	97,263	0.130	174	1,239,759
Public Works	4,683,810	6.200	1,231,360	4,683,810	6.273	8,399	867,737
Parks and Recreation	3,278,311	4.339	861,858	3,278,311	4.391	5,879	7,724,794
Metro-Dade Police Department	29,184,275	38.631	7,672,459	29,184,275	39.088	52,335	52,274
Property Appraiser	197,492	0.261	51,920	197,492	0.265	354	3,208
Non-Departmental	12,119	0.016	3,186	12,119	0.016	22	445,271
Metro-Dade Transit Agency	1,682,235	2.227	442,255	1,682,235	2.253	3,017	376
Metro Planning Organization	1,422	0.002	374	1,422	0.002	3	2,365
Metro-Miami Action Plan	8,934	0.012	2,349	8,934	0.012	16	4,669
Medical Examiner	17,640	0.023	4,638	17,640	0.024	32	8,906
Office of the Mayor	33,645	0.045	8,845	33,645	0.045	60	90,896
Library	343,404	0.455	90,280	343,404	0.460	616	49,777
Judicial Administration	188,056	0.249	49,439	188,056	0.252	337	173
Homeless Trust	655	0.001	172	655	0.001	1	259,111
Department of Human Services	978,921	1.296	257,355	978,921	1.311	1,755	

KPMG Peat Marwick
 Cost Allocation Planning & Performance System
 GSA FLEET MANAGEMENT Cost Pool
 For the Period Ended September 30, 2004

General Government	9,936	0.013	2,612	9,936	0.013	18	2,630
Fire Department	5,221,642	6.912	1,372,754	5,221,642	6.994	9,364	1,382,118
Empowerment Zone	11,685	0.015	3,072	11,685	0.016	21	3,093
Elections	142,555	0.189	37,477	142,555	0.191	256	37,733
Tax Collector	87,600	0.116	23,030	87,600	0.117	157	23,187
Department of Environmental Resources Mgt.	785,514	1.040	206,509	785,514	1.052	1,409	207,918
Cultural Affairs	2,334	0.003	614	2,334	0.003	4	618
Communications	32,001	0.042	8,413	32,001	0.043	57	8,470
Consumer Services	287,182	0.380	75,499	287,182	0.385	515	76,014
Corrections and Rehabilitation	2,043,916	2.705	537,339	2,043,916	2.738	3,665	541,005
Clerk of the Court	106,648	0.141	28,037	106,648	0.143	191	28,229
Office of Community & Economic Dev.	137,683	0.182	36,196	137,683	0.184	247	36,443
Board of County Commissioners	104,541	0.138	27,484	104,541	0.140	187	27,671
Community Action Agency	531,221	0.703	139,656	531,221	0.711	953	140,609
Building Department	1,045,181	1.383	274,775	1,045,181	1.400	1,874	276,649
Building Code Compliance	141,968	0.188	37,323	141,968	0.190	255	37,578
Net Allocation	75,546,803	100.000	\$19,861,030	74,662,198	100.000	133,889	\$19,994,919
Direct Costs							
Subtotal			\$19,861,030				\$19,994,919
Unallocated Costs			(\$0)				(\$0)
Total Allocation	75,546,803	100.000	\$19,861,030	74,662,198	100.000	133,889	\$19,994,919

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FLEET MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

General Government	9,936	0.013	2,612	9,936	0.013	18	2,630
Fire Department	5,221,642	6.912	1,372,754	5,221,642	6.994	9,364	1,382,118
Empowerment Zone	11,685	0.015	3,072	11,685	0.016	21	3,093
Elections	142,555	0.189	37,477	142,555	0.191	256	37,733
Tax Collector	87,600	0.116	23,030	87,600	0.117	157	23,187
Department of Environmental Resources Mgt.	785,514	1.040	206,509	785,514	1.052	1,409	207,918
Cultural Affairs	2,334	0.003	614	2,334	0.003	4	618
Communications	32,001	0.042	8,413	32,001	0.043	57	8,470
Consumer Services	287,182	0.380	75,499	287,182	0.385	515	76,014
Corrections and Rehabilitation	2,043,916	2.705	537,339	2,043,916	2.738	3,665	541,005
Clerk of the Court	106,648	0.141	28,037	106,648	0.143	191	28,229
Office of Community & Economic Dev.	137,683	0.182	36,196	137,683	0.184	247	36,443
Board of County Commissioners	104,541	0.138	27,484	104,541	0.140	187	27,671
Community Action Agency	531,221	0.703	139,656	531,221	0.711	953	140,609
Building Department	1,045,181	1.383	274,775	1,045,181	1.400	1,874	276,649
Building Code Compliance	141,968	0.188	37,323	141,968	0.190	255	37,578
Net Allocation	75,546,803	100.000	\$19,861,030	74,662,198	100.000	133,889	\$19,994,919
Direct Costs							
Subtotal			\$19,861,030				\$19,994,919
Unallocated Costs			(\$0)				(\$0)
Total Allocation	75,546,803	100.000	\$19,861,030	74,662,198	100.000	133,889	\$19,994,919

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 benefitting County departments, division and programs on the basis of actual materials management charges.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA MATERIALS MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$567,387		\$567,387
Cross Allocations from Other Pools			
Building Use Allowance	67,513		67,513
Equipment Use Allowance	106,359		106,359
Office of Performance Improvement	2,776	72	2,848
Information Technology Department	58,647	2,771	61,418
County Attorney	9,870	106	9,977
Employee Relations	25,076	633	25,709
Finance Department	63,346	1,412	64,757
Audit and Management Services	47,760	1,152	48,912
Office of Management and Budget	7,550	49	7,599
GSA - Administration	14,080	4,603	18,682
Procurement Management	30,313	2,789	33,102
County Manager	11,328	140	11,468
Business Development	26,982	1,981	28,962
Fair Employment Practices	1,284	4	1,287
GSA - Fleet Management	20,618	141	20,759
GSA - Risk Management	0	186	186
GSA - Facilities and Utilities Management	0	3,280	3,280
GSA - Construction Management	0	6,532	6,532
Total Cross Allocations from Other Pools	493,501	25,850	519,351
Total Cost to be Allocated	\$1,060,888	25,850	\$1,086,738

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							
Office of Performance Improvement	873	0.006	\$68				\$68
Information Technology Department	164,031	1.213	12,866				12,866
County Attorney	82,110	0.607	6,440				6,440
Employee Relations	140,661	1.040	11,033				11,033
Finance Department	228,573	1.690	17,928				17,928
Audit and Management Services	19,760	0.146	1,550				1,550
Office of Management and Budget	77,803	0.575	6,102				6,102
GSA - Administration	22,218	0.164	1,743				1,743
Procurement Management	52,434	0.388	4,113				4,113
County Manager	134,756	0.996	10,570				10,570
Business Development	61,933	0.458	4,858				4,858
Fair Employment Practices	2,528	0.019	198				198
GSA - Fleet Management	60,320	0.446	4,731				4,731
GSA - Risk Management	203,349	1.503	15,950	203,349	1.630	421	16,371
GSA - Facilities and Utilities Management	(8,686)	(0.064)	(681)	(8,686)	(0.070)	(18)	(699)
GSA - Construction Management	33,078	0.245	2,594	33,078	0.265	69	2,663
Aviation Department	399,636	2.955	31,345	399,636	3.203	828	32,173
Team Metro	236,997	1.752	18,589	236,997	1.899	491	19,080
Solid Waste Management	237,476	1.756	18,626	237,476	1.903	492	19,118
Seaport	164,754	1.218	12,922	164,754	1.320	341	13,264
Safe Neighborhood Parks	2,245	0.017	176	2,245	0.018	5	181
Special Housing Programs	25,029	0.185	1,963	25,029	0.201	52	2,015
Planning & Zoning	448,395	3.315	35,170	448,395	3.594	929	36,099
Public Works	229,446	1.696	17,997	229,446	1.839	475	18,472
Parks and Recreation	609,081	4.503	47,773	609,081	4.881	1,262	49,035
Metro-Dade Police Department	1,539,219	11.380	120,729	1,539,219	12.336	3,189	123,918
Property Appraiser	636,345	4.705	49,912	636,345	5.100	1,318	51,230
Non-Departmental	343,859	2.542	26,971	343,859	2.756	712	27,683
Metro-Dade Transit Agency	1,039,686	7.687	81,548	1,039,686	8.332	2,154	83,702
Metro Planning Organization	12,447	0.092	976	12,447	0.100	26	1,002
Metro-Miami Action Plan	25,165	0.186	1,974	25,165	0.202	52	2,026
Medical Examiner	27,989	0.207	2,195	27,989	0.224	58	2,253
Office of the Mayor	23,548	0.174	1,847	23,548	0.189	49	1,896
Library	211,654	1.565	16,601	211,654	1.696	438	17,040
Justice Systems Support	10,912	0.081	856	10,912	0.087	23	878

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA MATERIALS MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Judicial Administration	455,804	3.370	35,751	455,804	3.653	944	36,695
Homeless Trust	6,754	0.050	530	6,754	0.054	14	544
Department of Human Services	723,409	5.348	56,741	723,409	5.798	1,499	58,239
General Government	160,343	1.185	12,577	160,343	1.285	332	12,909
Fire Department	389,019	2.876	30,513	389,019	3.118	806	31,319
Empowerment Zone	3,787	0.028	297	3,787	0.030	8	305
Elections	1,319,344	9.754	103,483	1,319,344	10.574	2,733	106,216
Tax Collector	239,898	1.774	18,816	239,898	1.923	497	19,313
Department of Environmental Resources Mgt.	630,524	4.662	49,455	630,524	5.053	1,306	50,761
Cultural Affairs	58,798	0.435	4,612	58,798	0.471	122	4,734
Communications	31,299	0.231	2,455	31,299	0.251	65	2,520
Consumer Services	134,826	0.997	10,575	134,826	1.081	279	10,854
Corrections and Rehabilitation	360,958	2.669	28,312	360,958	2.893	748	29,060
Clerk of the Court	486,607	3.598	38,167	486,607	3.900	1,008	39,175
Office of Community & Economic Dev.	66,353	0.491	5,204	66,353	0.532	137	5,342
Board of County Commissioners	198,815	1.470	15,594	198,815	1.593	412	16,006
Community Action Agency	465,440	3.441	36,507	465,440	3.730	964	37,471
Building Department	220,129	1.627	17,266	220,129	1.764	456	17,722
Building Code Compliance	73,952	0.547	5,800	73,952	0.593	153	5,954
Net Allocation	13,525,683	100.000	\$1,060,888	12,477,683	100.000	25,850	\$1,086,738
Direct Costs							
Subtotal			\$1,060,888				\$1,086,738
Unallocated Costs							
Total Allocation	13,525,683	100.000	\$1,060,888	12,477,683	100.000	25,850	\$1,086,738

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, workers'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.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA RISK MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	69,454		69,454
Equipment Use Allowance	37,086		37,086
Office of Performance Improvement	2,776	72	2,848
Information Technology Department	60,339	2,851	63,190
County Attorney	2,289,924	24,699	2,314,623
Employee Relations	25,508	644	26,152
Finance Department	65,173	1,452	66,626
Audit and Management Services	49,161	1,186	50,347
Office of Management and Budget	7,550	49	7,599
GSA - Administration	14,322	4,682	19,004
Procurement Management	31,187	2,870	34,056
County Manager	29,815	369	30,184
Business Development	27,760	2,038	29,797
Fair Employment Practices	1,306	4	1,309
GSA - Fleet Management	32,933	225	33,158
GSA - Materials Management	15,950	421	16,371
GSA - Facilities and Utilities Management	0	3,374	3,374
GSA - Construction Management	0	1,802	1,802
Total Cross Allocations from Other Pools	2,760,243	46,738	2,806,981
Total Cost to be Allocated	\$2,760,243	46,738	\$2,806,981

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	231,077	0.060	\$1,668				\$1,668
County Attorney	63,500	0.017	458				458
Employee Relations	71,100	0.019	513				513
Finance Department	50,882	0.013	367				367
Audit and Management Services	24,200	0.006	175				175
Office of Management and Budget	24,700	0.006	178				178
GSA - Administration	27,900	0.007	201				201
Procurement Management	38,300	0.010	276				276
County Manager	49,923	0.013	360				360
Business Development	27,700	0.007	200				200
GSA - Fleet Management	117,075	0.031	845				845
GSA - Materials Management	25,700	0.007	186				186
GSA - Facilities and Utilities Management	75,018	0.020	542	75,018	0.020	9	551
GSA - Construction Management	67,692	0.018	489	67,692	0.018	8	497
Aviation Department	7,926,176	2.073	57,219	7,926,176	2.077	971	58,190
Team Metro	102,800	0.027	742	102,800	0.027	13	755
Solid Waste Management	1,523,587	0.398	10,999	1,523,587	0.399	187	11,185
Seaport	1,716,067	0.449	12,388	1,716,067	0.450	210	12,598
Safe Neighborhood Parks	2,000	0.001	14	2,000	0.001	0	15
Special Housing Programs	13,973	0.004	101	13,973	0.004	2	103
Planning & Zoning	66,500	0.017	480	66,500	0.017	8	488
Public Works	433,762	0.113	3,131	433,762	0.114	53	3,184
Parks and Recreation	547,757	0.143	3,954	547,757	0.144	67	4,021
Metro-Dade Police Department	4,161,819	1.088	30,044	4,161,819	1.091	510	30,554
Property Appraiser	118,500	0.031	855	118,500	0.031	15	870
Non-Departmental	352,653,118	92.231	2,545,807	352,653,118	92.413	43,192	2,588,999
Metro-Dade Transit Agency	(144,807)	(0.038)	(1,045)	(144,807)	(0.038)	(18)	(1,063)
Metro Planning Organization	8,500	0.002	61	8,500	0.002	1	62
Metro-Miami Action Plan	9,600	0.003	69	9,600	0.003	1	70
Medical Examiner	28,700	0.008	207	28,700	0.008	4	211
Office of the Mayor	20,200	0.005	146	20,200	0.005	2	148
Library	554,065	0.145	4,000	554,065	0.145	68	4,068
Judicial Administration	328,700	0.086	2,373	328,700	0.086	40	2,413
Homeless Trust	5,000	0.001	36	5,000	0.001	1	37
Department of Human Services	479,744	0.125	3,463	479,744	0.126	59	3,522

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA RISK MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

General Government	3,048,978	0.797	22,011	3,048,978	0.799	373	22,384
Fire Department	1,639,521	0.429	11,836	1,639,521	0.430	201	12,037
Empowerment Zone	4,886	0.001	35	4,886	0.001	1	36
Elections	32,800	0.009	237	32,800	0.009	4	241
Tax Collector	88,538	0.023	639	88,538	0.023	11	650
Department of Environmental Resources Mgt.	242,905	0.064	1,754	242,905	0.064	30	1,783
Cultural Affairs	2,045,667	0.535	14,768	2,045,667	0.536	251	15,018
Communications	19,200	0.005	139	19,200	0.005	2	141
Consumer Services	53,400	0.014	385	53,400	0.014	7	392
Corrections and Rehabilitation	2,250,426	0.589	16,246	2,250,426	0.590	276	16,521
Clerk of the Court	598,900	0.157	4,323	598,900	0.157	73	4,397
Office of Community & Economic Dev.	287,876	0.075	2,078	287,876	0.075	35	2,113
Board of County Commissioners	52,400	0.014	378	52,400	0.014	6	385
Community Action Agency	362,011	0.095	2,613	362,011	0.095	44	2,658
Building Department	153,200	0.040	1,106	153,200	0.040	19	1,125
Building Code Compliance	26,200	0.007	189	26,200	0.007	3	192
Net Allocation	382,357,436	100.000	\$2,760,243	381,605,379	100.000	46,738	\$2,806,981
Direct Costs							
Subtotal			\$2,760,243				\$2,806,981
Unallocated Costs			\$0				\$0
Total Allocation	382,357,436	100.000	\$2,760,243	381,605,379	100.000	46,738	\$2,806,981

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 benefitting departments, divisions and programs on the basis of occupied square footage.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	170,047		170,047
Equipment Use Allowance	190,571		190,571
Office of Performance Improvement	8,329	216	8,544
Information Technology Department	147,725	6,980	154,705
County Attorney	23,031	248	23,279
Employee Relations	62,689	1,583	64,273
Finance Department	159,560	3,556	163,116
Audit and Management Services	120,343	2,902	123,245
Office of Management and Budget	22,650	148	22,798
GSA - Administration	35,199	11,507	46,706
Procurement Management	76,354	7,026	83,379
County Manager	32,542	403	32,945
Business Development	67,963	4,989	72,952
Fair Employment Practices	3,209	9	3,218
GSA - Fleet Management	63,958	436	64,394
GSA - Materials Management	(681)	(18)	(699)
GSA - Risk Management	542	9	551
GSA - Construction Management	0	193,838	193,838
Total Cross Allocations from Other Pools	1,184,030	233,833	1,417,863
Total Cost to be Allocated	\$1,184,030	233,833	\$1,417,863

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							
Information Technology Department	113,766	4.509	\$53,384				\$53,384
County Attorney	25,158	0.997	\$11,805				\$11,805
Employee Relations	29,702	1.177	13,937				13,937
Finance Department	19,397	0.769	9,102				9,102
Audit and Management Services	20,936	0.830	9,824				9,824
GSA - Administration	2,751	0.109	1,291				1,291
Procurement Management	25,800	1.022	12,106				12,106
County Manager	38,817	1.538	18,215				18,215
Business Development	30,150	1.195	14,148				14,148
GSA - Fleet Management	33,892	1.343	15,904				15,904
GSA - Materials Management	6,990	0.277	3,280				3,280
GSA - Risk Management	7,191	0.285	3,374				3,374
GSA - Construction Management	13,408	0.531	6,292	13,408	0.618	1,446	7,737
Team Metro	13,414	0.532	6,294	13,414	0.619	1,446	7,741
Planning & Zoning	37,535	1.488	17,613	37,535	1.731	4,047	21,660
Public Works	44,734	1.773	20,991	44,734	2.063	4,823	25,814
Parks and Recreation	64,760	2.567	30,388	64,760	2.986	6,982	37,371
Metro-Dade Police Department	359,348	14.241	168,621	359,348	16.570	38,745	207,366
Property Appraiser	39,010	1.546	18,305	39,010	1.799	4,206	22,511
Non-Departmental	4,723	0.187	2,216	4,723	0.218	509	2,725
Metro-Dade Transit Agency	69,521	2.755	32,622	69,521	3.206	7,496	40,118
Metro Planning Organization	3,800	0.151	1,783	3,800	0.175	410	2,193
Medical Examiner	71,547	2.835	33,573	71,547	3.299	7,714	41,287
Office of the Mayor	14,325	0.568	6,722	14,325	0.661	1,545	8,266
Library	212,844	8.435	99,875	212,844	9.814	22,949	122,824
Judicial Administration	662,210	26.244	310,737	662,210	30.534	71,400	382,137
Homeless Trust	1,330	0.053	624	1,330	0.061	143	767
Department of Human Services	81,306	3.222	38,152	81,306	3.749	8,766	46,919
Fire Department	8,407	0.333	3,945	8,407	0.388	906	4,851
Empowerment Zone	5,180	0.205	2,431	5,180	0.239	559	2,989
Elections	17,200	0.682	8,071	17,200	0.793	1,855	9,925
Tax Collector	34,759	1.378	16,310	34,759	1.603	3,748	20,058
Department of Environmental Resources Mgt.	13,487	0.535	6,329	13,487	0.622	1,454	7,783
Cultural Affairs	7,985	0.316	3,747	7,985	0.368	861	4,608
Communications	14,465	0.573	6,788	14,465	0.667	1,560	8,347

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Consumer Services	25,525	1.012	11,977	25,525	1.177	2,752	14,730
Corrections and Rehabilitation	1,894	0.075	889	1,894	0.087	204	1,093
Clerk of the Court	242,402	9.607	113,745	242,402	11.177	26,136	139,881
Office of Community & Economic Dev.	17,111	0.678	8,029	17,111	0.789	1,845	9,874
Board of County Commissioners	19,142	0.759	8,982	19,142	0.883	2,064	11,046
Community Action Agency	29,529	1.170	13,856	29,529	1.362	3,184	17,040
Building Department	28,156	1.116	13,212	28,156	1.298	3,036	16,248
Building Code Compliance	9,672	0.383	4,539	9,672	0.446	1,043	5,581
Net Allocation	2,523,279	100.000	\$1,184,030	2,168,729	100.000	233,833	\$1,417,863
Direct Costs							
Subtotal			\$1,184,030				\$1,417,863
Unallocated Costs							
Total Allocation	2,523,279	100.000	\$1,184,030	2,168,729	100.000	233,833	\$1,417,863

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 benefitting County departments, divisions and programs on the basis of actual dollar amount of GSA service tickets and workorders by department.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA CONSTRUCTION MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$873,963		\$873,963
Cross Allocations from Other Pools			
Building Use Allowance	\$129,501		\$129,501
Equipment Use Allowance	48,858		48,858
Office of Performance Improvement	5,552	144	5,696
Information Technology Department	112,500	5,316	117,816
County Attorney	18,096	195	18,291
Employee Relations	47,990	1,212	49,202
Finance Department	121,513	2,708	124,221
Audit and Management Services	91,658	2,211	93,868
Office of Management and Budget	18,875	123	18,998
GSA - Administration	26,945	8,809	35,754
Procurement Management	58,147	5,350	63,498
County Manager	25,089	311	25,399
Business Development	51,757	3,799	55,557
Fair Employment Practices	2,457	7	2,463
GSA - Fleet Management	86,467	590	87,056
GSA - Materials Management	2,594	69	2,663
GSA - Risk Management	489	8	497
GSA - Facilities and Utilities Management	6,292	1,446	7,737
Total Cross Allocations from Other Pools	854,778	32,297	887,075
Total Cost to be Allocated	\$1,728,741	32,297	\$1,761,038

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	1,101,603	4.721	\$81,619				\$81,619
County Attorney	53,637	0.230	3,974				3,974
Employee Relations	13,736	0.059	1,018				1,018
Finance Department	36,613	0.157	2,713				2,713
Audit and Management Services	272	0.001	20				20
Office of Management and Budget	11,366	0.049	842				842
GSA - Administration	116,237	0.498	8,612				8,612
Procurement Management	30,102	0.129	2,230				2,230
County Manager	422,410	1.810	31,297				31,297
Business Development	30,585	0.131	2,266				2,266
Fair Employment Practices	8,817	0.038	653				653
GSA - Fleet Management	488,012	2.092	36,158				36,158
GSA - Materials Management	88,163	0.378	6,532				6,532
GSA - Risk Management	24,320	0.104	1,802				1,802
GSA - Facilities and Utilities Management	2,616,203	11.213	193,838				193,838
Team Metro	267,224	1.145	19,799	267,224	1.461	472	20,271
Solid Waste Management	872,645	3.740	64,656	872,645	4.771	1,541	66,196
Seaport	1,418	0.006	105	1,418	0.008	3	108
Safe Neighborhood Parks	64	0.000	5	64	0.000	0	5
Special Housing Programs	1,045	0.004	77	1,045	0.006	2	79
Planning & Zoning	38,837	0.166	2,877	38,837	0.212	69	2,946
Public Works	583,847	2.502	43,258	583,847	3.192	1,031	44,289
Parks and Recreation	48,824	0.209	3,617	48,824	0.267	86	3,704
Metro-Dade Police Department	203,277	0.871	15,061	203,277	1.111	359	15,420
Property Appraiser	19,114	0.082	1,416	19,114	0.105	34	1,450
Non-Departmental	6,247,565	26.776	462,891	6,247,565	34.158	11,032	473,923
Metro-Dade Transit Agency	143,023	0.613	10,597	143,023	0.782	253	10,849
Metro Planning Organization	71	0.000	5	71	0.000	0	5
Metro-Miami Action Plan	10,439	0.045	773	10,439	0.057	18	792
Medical Examiner	5,324	0.023	394	5,324	0.029	9	404
Office of the Mayor	6,462	0.028	479	6,462	0.035	11	490
Library	2,068,493	8.865	153,258	2,068,493	11.309	3,652	156,910
Justice Systems Support	130,260	0.558	9,651	130,260	0.712	230	9,881
Judicial Administration	696,106	2.983	51,576	696,106	3.806	1,229	52,805
Hurricane Recovery	107,579	0.461	7,971	107,579	0.588	190	8,161

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA CONSTRUCTION MANAGEMENT Cost Pool
For the Period Ended September 30, 2004

Homeless Trust	1,985	0.009	147	1,985	0.011	4	151
Department of Human Services	1,801,272	7.720	133,459	1,801,272	9.848	3,181	136,639
General Government	34,584	0.148	2,562	34,584	0.189	61	2,623
Fire Department	15,712	0.067	1,164	15,712	0.086	28	1,192
Elections	2,392,580	10.254	177,270	2,392,580	13.081	4,225	181,494
Tax Collector	122,417	0.525	9,070	122,417	0.669	216	9,286
Department of Environmental Resources Mgt.	104,460	0.448	7,740	104,460	0.571	184	7,924
Cultural Affairs	11,249	0.048	833	11,249	0.062	20	853
Communications	104,200	0.447	7,720	104,200	0.570	184	7,904
Consumer Services	5,087	0.022	377	5,087	0.028	9	386
Corrections and Rehabilitation	706,492	3.028	52,345	706,492	3.863	1,248	53,593
Clerk of the Court	250,986	1.076	18,596	250,986	1.372	443	19,039
Office of Community & Economic Dev.	109,251	0.468	8,095	109,251	0.597	193	8,287
Board of County Commissioners	67,868	0.291	5,028	67,868	0.371	120	5,148
Community Action Agency	1,088,560	4.665	80,653	1,088,560	5.952	1,922	82,575
Building Department	7,942	0.034	588	7,942	0.043	14	602
Building Code Compliance	14,197	0.061	1,052	14,197	0.078	25	1,077
Net Allocation	23,332,535	100.000	\$1,728,741	18,290,459	100.000	32,297	\$1,761,038
Direct Costs							
Subtotal			\$1,728,741				\$1,761,038
Unallocated Costs							
Total Allocation	23,332,535	100.000	\$1,728,741	18,290,459	100.000	32,297	\$1,761,038

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 benefitting County departments, divisions and programs on the basis of actual dollar value of purchase orders processed.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
BUSINESS DEVELOPMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
	\$0		\$0
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	291,203		291,203
Equipment Use Allowance	20,220		20,220
Information Technology Department	40,464	1,912	42,377
County Attorney	32,901	355	33,256
Employee Relations	36,749	928	37,677
Finance Department	8,413	187	8,600
Office of Management and Budget	94,375	615	94,990
Procurement Management	4	0	4
County Manager	20,861	258	21,119
Fair Employment Practices	0	1,881	1,881
GSA - Fleet Management	0	9,296	9,296
GSA - Materials Management	0	4,858	4,858
GSA - Risk Management	0	200	200
GSA - Facilities and Utilities Management	0	14,148	14,148
GSA - Construction Management	0	2,266	2,266
Total Cross Allocations from Other Pools	545,191	36,905	582,095
Total Cost to be Allocated	\$545,191	36,905	\$582,095

	First Apportionment			Second Apportionment			Total
Allocation to Benefiting Activities	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	Allocation
Information Technology Department	14,553,735	5.816	\$31,710				\$31,710
County Attorney	235	0.000	1				1
Employee Relations	11,732	0.005	26				26
Finance Department	29,953	0.012	65				65
Audit and Management Services	568	0.000	1				1
Office of Management and Budget	861	0.000	2				2
GSA - Administration	4,874,559	1.948	10,621				10,621
Procurement Management	4,602	0.002	10				10
County Manager	1,298	0.001	3				3
Fair Employment Practices	5	0.000	0	5	0.000	0	0
GSA - Fleet Management	60,046,213	23.997	130,829	60,046,213	26.022	9,604	140,432
GSA - Materials Management	12,383,645	4.949	26,982	12,383,645	5.367	1,981	28,962
GSA - Risk Management	12,740,782	5.092	27,760	12,740,782	5.522	2,038	29,797
GSA - Facilities and Utilities Management	31,192,884	12.466	67,963	31,192,884	13.518	4,989	72,952
GSA - Construction Management	23,754,917	9.493	51,757	23,754,917	10.295	3,799	55,557
Aviation Department	7,653,708	3.059	16,676	7,653,708	3.317	1,224	17,900
Team Metro	18,213	0.007	40	18,213	0.008	3	43
Solid Waste Management	2,433,337	0.972	5,302	2,433,337	1.055	389	5,691
Seaport	1,070,172	0.428	2,332	1,070,172	0.464	171	2,503
Planning & Zoning	14,887	0.006	32	14,887	0.006	2	35
Public Works	1,771,632	0.708	3,860	1,771,632	0.768	283	4,143
Parks and Recreation	25,565,776	10.217	55,703	25,565,776	11.080	4,089	59,792
Metro-Dade Police Department	4,271,736	1.707	9,307	4,271,736	1.851	683	9,990
Property Appraiser	57,480	0.023	125	57,480	0.025	9	134
Non-Departmental	28,416,138	11.356	61,913	28,416,138	12.315	4,545	66,458
Metro-Dade Transit Agency	9,550,607	3.817	20,809	9,550,607	4.139	1,527	22,336
Metro Planning Organization	148	0.000	0	148	0.000	0	0
Metro-Miami Action Plan	773	0.000	2	773	0.000	0	2
Medical Examiner	96,155	0.038	210	96,155	0.042	15	225
Office of the Mayor	2,027	0.001	4	2,027	0.001	0	5
Library	332,022	0.133	723	332,022	0.144	53	777
Judicial Administration	18,387	0.007	40	18,387	0.008	3	43
Homeless Trust	35	0.000	0	35	0.000	0	0
Department of Human Services	626,998	0.251	1,366	626,998	0.272	100	1,466
General Government	109	0.000	0	109	0.000	0	0
Fire Department	4,573,401	1.828	9,965	4,573,401	1.982	731	10,696
Empowerment Zone	2,285	0.001	5	2,285	0.001	0	5
Elections	64,823	0.026	141	64,823	0.028	10	152

KPMG Peat Marwick
Cost Allocation Planning & Performance System
BUSINESS DEVELOPMENT Cost Pool
For the Period Ended September 30, 2004

Tax Collector	53,674	0.021	117	53,674	0.023	9	126
Department of Environmental Resources Mgt.	401,197	0.160	874	401,197	0.174	64	938
Cultural Affairs	709	0.000	2	709	0.000	0	2
Communications	55,866	0.022	122	55,866	0.024	9	131
Consumer Services	1,858	0.001	4	1,858	0.001	0	4
Corrections and Rehabilitation	2,439,261	0.975	5,315	2,439,261	1.057	390	5,705
Clerk of the Court	292,871	0.117	638	292,871	0.127	47	685
Office of Community & Economic Dev.	7,760	0.003	17	7,760	0.003	1	18
Board of County Commissioners	18,186	0.007	40	18,186	0.008	3	43
Community Action Agency	741,046	0.296	1,615	741,046	0.321	119	1,733
Building Department	63,394	0.025	138	63,394	0.027	10	148
Building Code Compliance	12,311	0.005	27	12,311	0.005	2	29
Net Allocation	250,224,971	100.000	\$545,191	230,747,428	100.000	36,905	\$582,095
Direct Costs							
Subtotal			\$545,191				\$582,095
Unallocated Costs							
Total Allocation	250,224,971	100.000	\$545,191	230,747,428	100.000	36,905	\$582,095

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 benefitting County departments, divisions and programs on the basis of actual number of employees.

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FAIR EMPLOYMENT PRACTICES Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$516,852		\$516,852
Cross Allocations from Other Pools			
Equipment Use Allowance	1,325		1,325
County Attorney	16,451	177	16,628
Employee Relations	2,162	55	2,216
Finance Department	761	17	778
Office of Management and Budget	75,500	492	75,992
Procurement Management	0	0	0
County Manager	1,821	23	1,844
Business Development	0	0	0
GSA - Fleet Management	0	21	21
GSA - Materials Management	0	198	198
GSA - Construction Management	0	653	653
Total Cross Allocations from Other Pools	98,020	1,636	99,656
Total Cost to be Allocated	\$614,872	1,636	\$616,508

	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Allocation to Benefiting Activities							\$13,766
Information Technology Department	622	2.239	\$13,766				
County Attorney	120	0.432	2,656				2,656
Employee Relations	136	0.490	3,010				3,010
Finance Department	106	0.382	2,346				2,346
Audit and Management Services	40	0.144	885				885
Office of Management and Budget	60	0.216	1,328				1,328
GSA - Administration	23	0.083	509				509
Procurement Management	76	0.274	1,682				1,682
County Manager	171	0.615	3,784				3,784
Business Development	85	0.306	1,881				1,881
GSA - Fleet Management	280	1.008	6,197	280	1.063	17	6,214
GSA - Materials Management	58	0.209	1,284	58	0.220	4	1,287
GSA - Risk Management	59	0.212	1,306	59	0.224	4	1,309
GSA - Facilities and Utilities Management	145	0.522	3,209	145	0.550	9	3,218
GSA - Construction Management	111	0.400	2,457	111	0.421	7	2,463
Aviation Department	1,500	5.399	33,197	1,500	5.694	93	33,290
Team Metro	191	0.687	4,227	191	0.725	12	4,239
Solid Waste Management	1,020	3.671	22,574	1,020	3.872	63	22,637
Seaport	295	1.062	6,529	295	1.120	18	6,547
Safe Neighborhood Parks	4	0.014	89	4	0.015	0	89
Planning & Zoning	130	0.468	2,877	130	0.493	8	2,885
Public Works	626	2.253	13,854	626	2.376	39	13,893
Parks and Recreation	1,199	4.316	26,535	1,199	4.551	74	26,610
Metro-Dade Police Department	4,266	15.355	94,412	4,266	16.193	265	94,677
Property Appraiser	228	0.821	5,046	228	0.865	14	5,060
Non-Departmental	3,164	11.388	70,023	3,164	12.010	196	70,220
Metro-Dade Transit Agency	3,535	12.724	78,234	3,535	13.419	220	78,453
Metro Planning Organization	17	0.061	376	17	0.065	1	377
Metro-Miami Action Plan	27	0.097	598	27	0.102	2	599
Medical Examiner	60	0.216	1,328	60	0.228	4	1,332
Office of the Mayor	22	0.079	487	22	0.084	1	488
Library	466	1.677	10,313	466	1.769	29	10,342
Judicial Administration	191	0.687	4,227	191	0.725	12	4,239
Homeless Trust	12	0.043	266	12	0.046	1	266
Department of Human Services	937	3.373	20,737	937	3.557	58	20,795
Fire Department	2,004	7.213	44,351	2,004	7.607	124	44,475
Empowerment Zone	12	0.043	266	12	0.046	1	266
Elections	292	1.051	6,462	292	1.108	18	6,480
Tax Collector	191	0.687	4,227	191	0.725	12	4,239
Department of Environmental Resources Mgt.	486	1.749	10,756	486	1.845	30	10,786
Cultural Affairs	27	0.097	598	27	0.102	2	599
Communications	55	0.198	1,217	55	0.209	3	1,221

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FAIR EMPLOYMENT PRACTICES Cost Pool
For the Period Ended September 30, 2004

Consumer Services	107	0.385	2,368	107	0.406	7	2,375
Corrections and Rehabilitation	2,299	8.275	50,880	2,299	8.727	143	51,022
Clerk of the Court	1,206	4.341	26,690	1,206	4.578	75	26,765
Office of Community & Economic Dev.	71	0.256	1,571	71	0.270	4	1,576
Board of County Commissioners	135	0.486	2,988	135	0.512	8	2,996
Community Action Agency	582	2.095	12,880	582	2.209	36	12,917
Building Department	276	0.993	6,108	276	1.048	17	6,125
Building Code Compliance	58	0.209	1,284	58	0.220	4	1,287
Net Allocation	27,783	100.000	\$614,872	26,344	100.000	1,636	\$616,508
Direct Costs							
Subtotal			\$614,872				\$616,508
Unallocated Costs							
Total Allocation	27,783	100.000	\$614,872	26,344	100.000	1,636	\$616,508

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

CENTRAL SERVICES COST ALLOCATION PLAN

Office of Performance Improvement

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
OFFICE OF PERFORMANCE IMPROVEMENT Cost Pool
For the Period Ended September 30, 2004

Accumulation of Costs				First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs				\$275,652		\$275,652
Cross Allocations from Other Pools						
Equipment Use Allowance				1,972		1,972
Information Technology Department				0	6,771	6,771
Finance Department				0	255	255
County Manager				0	91	91
GSA - Materials Management				0	68	68
Total Cross Allocations from Other Pools				1,972	7,186	9,158
Total Cost to be Allocated				\$277,624	7,186	\$284,810

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