

Miami-Dade County, Florida

**CENTRAL SERVICES
COST ALLOCATION PLAN**

(based on actual costs for the fiscal year ended September 30, 2005)
effective for fiscal year beginning October 1, 2007

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 9/30/05 which are used to establish cost allocations or billings are allowable in accordance with the requirements of the Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Miami-Dade County

Governmental Unit



Signature

Rachel Baum

Name of Official

Finance Director

Title

6/10/2008

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.

CENTRAL SERVICES COST ALLOCATION PLAN**Table of Contents**

	<u>Page</u>
<u>Section 1:</u> Miami-Dade County Organization Chart	1
<u>Section 2:</u> Summary Cost Distribution and Rate Reports	
Total Allowable Cost to be Allocated	1
Summary of Indirect Cost Rates by Department	2
Stepdown Allocation Report	3
<u>Section 3:</u> Summary Cost Accumulation Reports	
Schedule of Direct and Indirect Cost Pools	1
Schedule of Indirect Cost Pools and Statistical Allocation Methods	2
Detailed Cost Distribution Reports	
Building Use Allowance	3
Equipment Use Allowance	5
Enterprise Technology Services	7
County Manager	10
County Attorney	13
Employee Relations	16
Finance Department	19
Audit and Management Services	22

CENTRAL SERVICES COST ALLOCATION PLAN

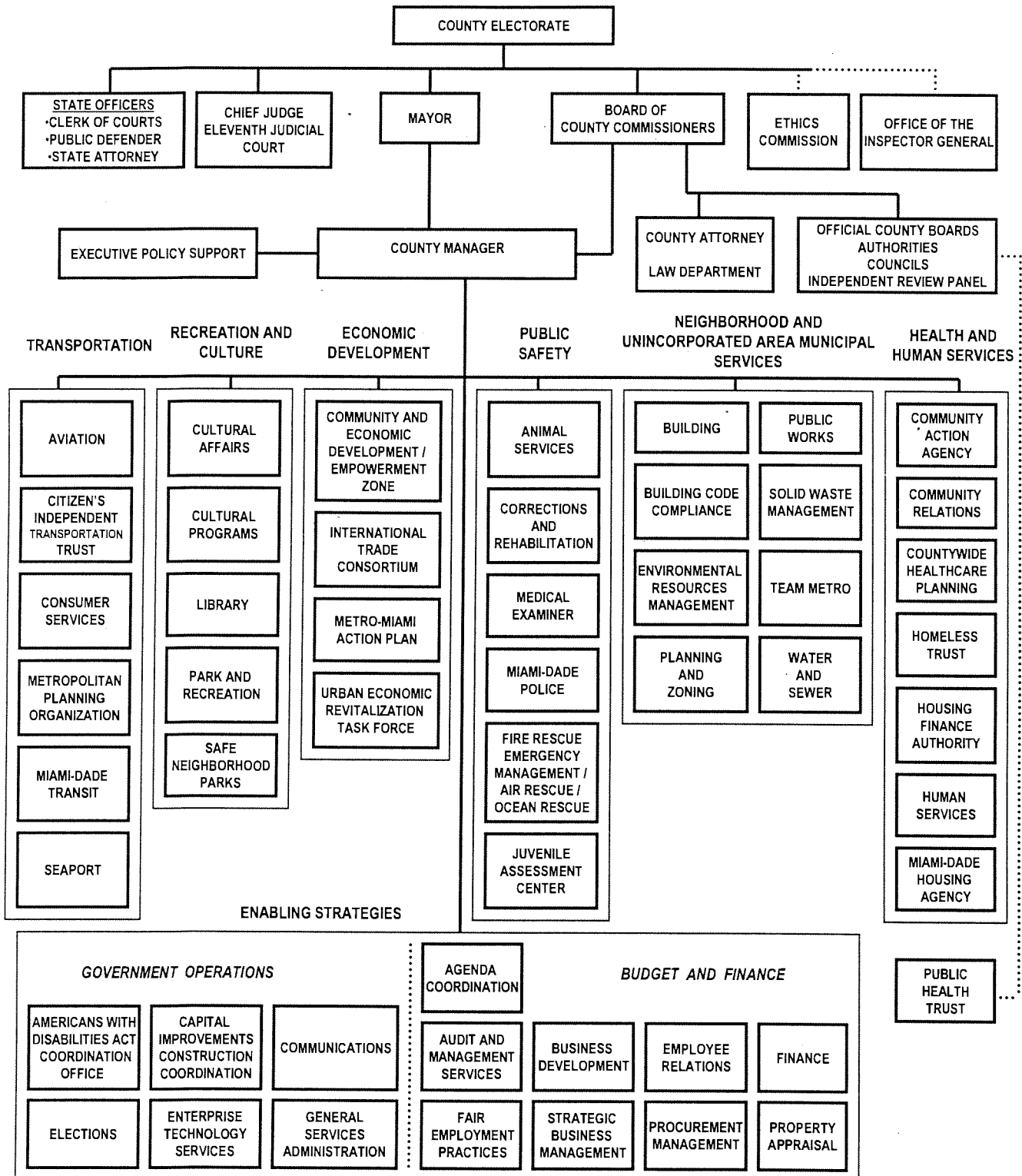
Table of Contents

	<u>Page</u>
<u>Section 3:</u> Detailed Cost Distribution Reports (cont.)	
Office of Management and Budget	24
GSA - Administration	27
Procurement Management	29
GSA - Fleet Management	32
GSA - Materials Management	35
GSA - Risk Management	38
GSA - Facilities and Utilities Management	41
GSA - Construction Management	44
Business Development	47
Fair Employment Practices	50
Office of Performance Improvement	53

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

2004-2005



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	\$25,059,400	\$	\$	\$	\$25,059,400
Equipment Use Allowance:					
- Furniture and Fixtures Use Allow	28,803,106				28,803,106
- Mobile Use Allowance	46,311,572				46,311,572
County Attorney	12,572,681	103,847	1,122,464		11,346,370
Audit and Management Services	4,447,634	32,428	1,730,387		2,684,819
Office of Management and Budget	5,756,999	57,464	565,849		5,133,686
Business Development	7,704,828	77,521	7,809,163	(181,856)	0
County Manager	12,609,217	73,363	4,932,409		7,603,445
Employee Relations	8,566,500	252,630	1,379,022		6,934,848
Fair Employment	723,730	1,997	87,174		634,559
Finance Department	9,319,805	94,153	6,016,270		3,209,382
GSA - Administration	8,194,458	576,487	5,897,098		1,720,873
GSA - Fleet Management	90,877,316	21,783,208	96,546,119	(27,452,011)	0
GSA - Materials Management	15,257,372	70,167	15,477,116	(289,911)	0
Procurement Management	7,805,878	117,654	6,401,964		1,286,260
GSA - Risk Management	15,959,455	98,478	75,026		15,785,951
GSA - Facilities and Utilities Manager	42,823,310	727,124	20,590,379		21,505,807
GSA - Construction Management	23,256,181	114,359	22,567,461		574,361
Enterprise Technology Services	134,353,761	13,802,241	89,799,281		30,752,239
Office of Performance Improvement	5,141		65,769	(60,628)	0
	\$500,408,344	\$37,983,121	\$281,062,951	(27,984,406)	\$209,346,679

CENTRAL SERVICES COST ALLOCATION PLAN
Summary of Indirect Cost Rates by Department

Direct Cost Pools	FY 2005 Allocated Indirect Costs	FY 2005 Direct Salary Costs	Indirect Cost Rate
Building Code Compliance	\$ 578,151	\$ 3,832,220	15.09%
Building Department	1,504,501	20,059,223	7.50%
Community Action Agency	2,380,310	25,583,605	9.30%
Board of County Commissioners	1,660,300	8,340,113	19.91%
Office of Community and Economic Development	894,340	6,839,231	13.08%
Clerk of the Courts	11,091,124	56,501,683	19.63%
Corrections and Rehabilitation	12,979,479	145,095,248	8.95%
Consumer Services	1,040,914	5,709,169	18.23%
Communications	542,702	3,665,075	14.81%
Cultural Affairs	855,017	2,404,143	35.56%
Department of Environmental Resources Management	1,986,799	30,884,066	6.43%
Tax Collector	2,647,411	8,711,837	30.39%
Commission on Ethics	74,461	1,157,276	6.43%
Elections	3,279,887	9,386,463	34.94%
Empowerment Zone	71,123	1,561,199	4.56%
Fire Department	11,689,874	167,991,037	6.96%
Department of Human Services	2,965,517	49,794,925	5.96%
Homeless Trust	161,619	715,234	22.60%
Juvenile Assessment Center	842,427	3,227,605	26.10%
Library	7,304,894	23,872,132	30.60%
Office of the Mayor	312,612	2,152,302	14.52%
Medical Examiner	1,743,056	4,516,049	38.60%
Miami-Dade Action Plan	176,764	1,870,474	9.45%
Miami-Dade Planning Organization	280,143	1,520,641	18.42%
Miami-Dade Transit Agency	27,302,015	205,024,358	13.32%
Administrative Office of the Courts	242,298	9,422,054	2.57%
Property Appraiser	2,170,828	14,407,439	15.07%
Miami-Dade Police Department	25,522,721	307,251,465	8.31%
Parks and Recreation	6,691,009	52,482,824	12.75%
Planning and Zoning	1,775,537	8,307,481	21.37%
Public Works	5,788,080	27,419,739	21.11%
Safe Neighborhoods	148,271	262,711	56.44%
Seaport	1,406,490	17,376,631	8.09%
Solid Waste Management	12,935,703	52,459,469	24.66%
Team Metro	1,152,774	11,394,139	10.12%
Office of the CITT	116,591	1,149,141	10.15%
Non-Departmental	52,337,953	421,861,001	12.41%
General Government	1,002,021	798,386	125.51%
Aviation	3,690,962	83,827,887	4.40%
Total Composite	\$ 209,346,679	\$ 1,798,835,675	11.64%

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2005

	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	\$6,964,580,613	\$7,770,480	35,519,858	91,111,388	15,338,843	30,590,794		97,589,153	234,545,742
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	23,091,380	72,544							
EQUIPMENT USE ALLOWANCE	51,932,188	36,595	100,109	196,654	209,086	94,223		1,436,043	5,661,197
CHIEF INFORMATION OFFICE				205,615	61,287	173,890	16,970	1,141,471	687,852
OFFICE OF PERF. IMPROVEMENT	1,510		225						61
ENTERPRISE TECHNOLOGY SERVICES	32,234,176	89,611	767,629	792,376	201,175	81,859		4,735,998	3,609,279
COUNTY ATTORNEY	9,607,101	116,595	17,146	5,144	516,105	61,727		65,156	348,071
EMPLOYEE RELATIONS	11,026,703	24,533	119,485	241,696	63,150	27,259		502,928	986,320
FINANCE DEPT.	3,479,457	11,830	34,385	82,191	25,069	41,239	119	52,976	73,526
AUDIT & MANAGEMENT SERVICES	2,606,989			7,438		17,566		59,465	89,962
OFFICE OF MANAGEMENT & BUDGET	5,001,904	17,992	57,576	97,159	71,970	122,349		21,591	
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	704,178	100	401	3,783	283	61		1,291	21,683
COUNTY MANAGER	8,055,793	17,162	89,832	114,572	37,350	30,628		253,034	649,785
BUSINESS DEVELOPMENT	198,999	28	113	1,069	80	17		365	6,127
FAIR EMPLOYMENT PRACTICES	660,335	1,469	7,155	14,474	3,782	1,632		30,118	59,066
GSA FLEET MANAGEMENT	20,629,996	37,731	286,049	133,195	34,159	35,217		32,570	493,030
GSA MATERIALS MANAGEMENT	667,716	8,372	15,641	28,240	11,419	4,309		19,124	20,471
GSA RISK MANAGEMENT	18,093,923	1,309	7,640	16,603	2,618	17,323		29,921	125,418
GSA FACILITIES & UTILITIES	20,254,931	139,631		378,513	402,442	181,358		2,764,048	17,704
GSA CONSTRUCTION MANAGEMENT	1,099,400	2,647	1,115	61,587	20,326	3,681		4,489	70,461
Total Indirect Costs	\$209,346,679	\$578,151	\$1,504,501	\$2,380,310	\$1,660,300	\$894,340	\$17,088	\$11,091,124	\$12,979,479
Roll-Forward Amount									
Net Costs	209,346,679	578,151	1,504,501	2,380,310	1,660,300	894,340	17,088	11,091,124	12,979,479
Adjustments									
Claimable Costs	209,346,679	578,151	1,504,501	2,380,310	1,660,300	894,340	17,088	11,091,124	12,979,479
Total Costs	\$7,173,927,292	8,348,631	37,024,359	93,491,698	16,999,143	31,485,134	17,088	108,680,277	247,525,221

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2005

	CONSUMER SERVICES	COMMUNICATIONS	CULTURAL AFFAIRS	DEPT OF ENVIRON RES MGT	COMMISSION ON ETHICS	ELECTIONS	TAX COLLECTOR	EMPOWERMENT ZONE	FIRE DEPT
Restated Costs	10,329,693	5,390,748	114,710,271	136,308,878	1,748,257	19,603,614	19,750,502	13,066,782	282,319,499
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	155,666	72,637	39,157	66,445		492,198	230,221		2,791,126
EQUIPMENT USE ALLOWANCE	60,933	139,202	40,424	852,601	350	143,153	49,106	5,921	5,034,270
CHIEF INFORMATION OFFICE									
OFFICE OF PERF. IMPROVEMENT				82			20		82
ENTERPRISE TECHNOLOGY SERVICES	140,010	70,217	36,823			437,335	1,171,139		
COUNTY ATTORNEY	49,724		34,293	250,337	10,288	70,300	406,369	6,859	126,883
EMPLOYEE RELATIONS	46,340	21,353	11,358	205,351		45,886	85,411	4,089	931,348
FINANCE DEPT.	15,071	8,790	12,566	76,398	1,368	8,226	17,713	3,849	77,386
AUDIT & MANAGEMENT SERVICES	88,966		231,429			924,959	103,380		28,072
OFFICE OF MANAGEMENT & BUDGET	75,568	57,576	172,728		53,977	75,568	50,379	39,583	61,174
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	14	271	1,328	2,092		106	299	4	34,458
COUNTY MANAGER	25,568	16,413	10,767	138,309	5,183	42,036	39,015	6,992	752,321
BUSINESS DEVELOPMENT	4	77	375	591		30	85	1	9,738
FAIR EMPLOYMENT PRACTICES	2,775	1,279	680	12,297		2,748	5,115	245	55,774
GSA FLEET MANAGEMENT	68,517	9,020	862	205,408	2,735	34,520	19,940	2,153	1,538,134
GSA MATERIALS MANAGEMENT	6,263	1,639	2,529	29,933	422	32,993	13,860	44	21,715
GSA RISK MANAGEMENT	2,668	959	182,807	12,072	82	1,639	4,472	1,275	79,702
GSA FACILITIES & UTILITIES	299,621	139,809	75,368	127,891		947,366	443,122		146,473
GSA CONSTRUCTION MANAGEMENT	3,206	3,462	1,525	6,991	56	20,822	7,764	108	1,219
Total Indirect Costs	\$1,040,914	\$542,702	\$855,017	\$1,986,799	\$74,461	\$3,279,887	\$2,647,411	\$71,123	\$11,689,874
Roll-Forward Amount									
Net Costs Adjustments	1,040,914	542,702	855,017	1,986,799	74,461	3,279,887	2,647,411	71,123	11,689,874
Claimable Costs	1,040,914	542,702	855,017	1,986,799	74,461	3,279,887	2,647,411	71,123	11,689,874
Total Costs	11,370,607	5,933,450	115,565,288	138,295,677	1,822,718	22,883,501	22,397,913	13,137,905	294,009,373

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2005

	GENERAL GOVERNMENT	DEPT OF HUMAN SERVICES	HOMELESS TRUST	HURRICANE RECOVERY	JUSTICE SYSTEMS SUPPORT	JUVENILE ASSESSMENT CENTER	LIBRARY	OFFICE OF THE MAYOR	MEDICAL EXAMINER
Restated Costs	637,629,075	233,312,182	24,265,197	113,263,662		8,107,358	85,506,944	3,262,283	7,783,790
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	8,950								
EQUIPMENT USE ALLOWANCE	752,096	252,332	16,322	32,677	23,879	168,778	2,753,887	52,187	445,698
CHIEF INFORMATION OFFICE			4,352			9,273	707,806	12,802	161,353
OFFICE OF PERF. IMPROVEMENT									
ENTERPRISE TECHNOLOGY SERVICES		1,173,820	15,201			128,845	605,927	49,188	84,077
COUNTY ATTORNEY			42,866				8,573	29,149	13,717
EMPLOYEE RELATIONS		382,080	5,906			39,071	212,166	14,992	26,805
FINANCE DEPT.	15,837	238,471	5,029	180,542	270	4,804	45,515	3,918	10,146
AUDIT & MANAGEMENT SERVICES									168
OFFICE OF MANAGEMENT & BUDGET	17,992	133,144	35,985			107,955	107,955	17,992	111,553
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT		5,383				18	2,639	7	1,121
COUNTY MANAGER	3,575	222,693	3,203	2,938	305	14,454	106,907	9,639	20,224
BUSINESS DEVELOPMENT		1,521				5	746	2	317
FAIR EMPLOYMENT PRACTICES		22,881	354			2,340	12,706	898	1,605
GSA FLEET MANAGEMENT	1,243	239,567	115			5,536	109,219	10,522	5,294
GSA MATERIALS MANAGEMENT	16,304	45,243	333			1,962	11,454	1,618	1,436
GSA RISK MANAGEMENT	151,304	23,738	250			1,034	27,626	1,009	1,434
GSA FACILITIES & UTILITIES	17,227		31,417			324,859	2,371,318	100,447	857,865
GSA CONSTRUCTION MANAGEMENT	17,492	167,572	286	337	15,530	33,493	220,451	8,243	243
Total Indirect Costs	\$1,002,021	\$2,908,444	\$161,619	\$216,494	\$39,985	\$842,427	\$7,304,894	\$312,612	\$1,743,056
Roll-Forward Amount									
Net Costs	1,002,021	2,908,444	161,619	216,494	39,985	842,427	7,304,894	312,612	1,743,056
Adjustments									
Claimable Costs	1,002,021	2,908,444	161,619	216,494	39,985	842,427	7,304,894	312,612	1,743,056
Total Costs	638,631,096	236,220,626	24,426,816	113,480,156	39,985	8,949,785	92,811,838	3,574,895	9,526,846

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2005

	METRO-MIAMI ACTION PLAN	METRO PLANNING ORG	METRO-DADE TRANSIT AGENCY	ADMINISTRATIVE OFFICE OF THE COURTS	NON-DEPARTMENT	PROPERTY APPRAISER	METRO-DADE POLICE DEPT	PARKS AND RECREATION	PUBLIC WORKS
Restated Costs	4,493,322	5,079,317	555,443,864	19,740,197	1,828,191,593	20,100,467	493,531,937	140,859,654	236,919,712
Allocated Indirect Costs									
BUILDING USE ALLOWANCE									
EQUIPMENT USE ALLOWANCE	23,930	19,979	339,018		3,672,013	245,062	2,910,287	324,634	288,289
CHIEF INFORMATION OFFICE		108,221	17,777,206	6,914	10,663,439	135,645	3,499,927	946,382	1,672,385
OFFICE OF PERF. IMPROVEMENT			20		837		20	41	20
ENTERPRISE TECHNOLOGY SERVICES	32,235		4,600,024		3,169,968	561,387	6,852,304	1,496,688	820,302
COUNTY ATTORNEY	6,859	20,576	397,795		3,053,765	402,939	476,669	190,325	252,051
EMPLOYEE RELATIONS	9,086	7,723	1,603,281	83,594	1,337,961	103,584	1,800,908	480,666	276,678
FINANCE DEPT.	6,035	4,104	214,752	17,166	818,574	4,704	109,995	951,882	120,129
AUDIT & MANAGEMENT SERVICES	13,994		6,094	28,451	368,471	48,370	1,639	16,053	16,053
OFFICE OF MANAGEMENT & BUDGET	71,970	71,970	79,167	25,189	1,932,390	32,386	316,667	187,122	143,940
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	4		106,955	7	183,940	14	27,242	157,959	43,093
COUNTY MANAGER	8,377	6,810	918,168	42,195	1,868,179	64,521	1,375,976	235,036	122,795
BUSINESS DEVELOPMENT	1		30,225	2	51,981	4	7,699	44,639	12,178
FAIR EMPLOYMENT PRACTICES	544	463	96,013	5,006	80,124	6,203	107,847	28,785	16,569
GSA FLEET MANAGEMENT	1,615	533	303,365	9,900	852,779	48,927	7,224,954	948,216	1,350,507
GSA MATERIALS MANAGEMENT	1,234	787	68,314	3,870	34,229	38,254	95,921	36,402	14,281
GSA RISK MANAGEMENT	480	425	98,208	11,611	16,570,300	5,920	219,536	27,549	21,731
GSA FACILITIES & UTILITIES		38,455	652,531		7,067,769	471,687	444,879	624,844	554,889
GSA CONSTRUCTION MANAGEMENT	399	97	10,877	8,394	246,772	1,218	50,251	9,841	62,190
Total Indirect Costs	\$176,764	\$280,143	\$27,302,015	\$242,298	\$51,973,490	\$2,170,828	\$25,522,722	\$6,691,009	\$5,788,080
Roll-Forward Amount									
Net Costs	176,764	280,143	27,302,015	242,298	51,973,490	2,170,828	25,522,722	6,691,009	5,788,080
Adjustments									
Claimable Costs	176,764	280,143	27,302,015	242,298	51,973,490	2,170,828	25,522,722	6,691,009	5,788,080
Total Costs	4,670,086	5,359,460	582,745,879	19,982,495	1,880,165,083	22,271,295	519,054,659	147,550,663	242,707,792

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2005

	PLANNING & ZONING	SPECIAL HOUSING PROGRAMS	SAFE NEIGHBORHOOD PARKS	SEAPORT	SOLID WASTE MGT	TEAM METRO	OFFICE OF THE CITT	WATER AND SEWER	URBAN ECONOMIC REVITALIZATION
Restated Costs	15,072,981	29,465,818	12,398,833	302,462,416	465,788,896	18,336,118	173,174,691		
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	180,249								
EQUIPMENT USE ALLOWANCE	69,275	108,234	9,805			106,777	32,246		
CHIEF INFORMATION OFFICE			1,122	426,929	5,729,442	56,821			
OFFICE OF PERF. IMPROVEMENT	82				20				
ENTERPRISE TECHNOLOGY SERVICES	201,511		4,810			304,436			
COUNTY ATTORNEY	727,005	1,715		281,200	25,720	18,861			
EMPLOYEE RELATIONS	54,064		1,363	125,846	413,882	110,399	4,997		
FINANCE DEPT.	22,822	4,992	935	36,053	67,393	36,820	3,404		
AUDIT & MANAGEMENT SERVICES			102,624	30,384	151,372				
OFFICE OF MANAGEMENT & BUDGET	79,167		7,197	118,750	129,546	75,568	7,197		
GSA ADMINISTRATION									
PROCUREMENT MANAGEMENT	77			5,404	59,553	134	2		
COUNTY MANAGER	37,204	18,118	1,177	77,818	234,931	51,027	5,146		
BUSINESS DEVELOPMENT	22			1,527	16,830	38	1		
FAIR EMPLOYMENT PRACTICES	3,238		82	7,536	24,785	6,611	299		
GSA FLEET MANAGEMENT	23,538	11,131	50	208,779	6,026,028	146,094	59		
GSA MATERIALS MANAGEMENT	22,574	2,533	130	11,306	22,087	19,680	791		
GSA RISK MANAGEMENT	3,322	659	100	74,784	12,308	5,136			
GSA FACILITIES & UTILITIES	346,937	587	18,872			205,521	62,067		
GSA CONSTRUCTION MANAGEMENT	4,450		5	174	21,806	8,851	382		
Total Indirect Costs	\$1,775,537	\$147,969	\$148,271	\$1,406,490	\$12,935,704	\$1,152,774	\$116,591		
Roll-Forward Amount									
Net Costs	1,775,537	147,969	148,271	1,406,490	12,935,704	1,152,774	116,591		
Adjustments									
Claimable Costs	1,775,537	147,969	148,271	1,406,490	12,935,704	1,152,774	116,591		
Total Costs	16,848,518	29,613,787	12,547,104	303,868,906	478,724,600	19,488,892	173,291,282		

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2005

	PUBLIC HEALTH TRUST	AVIATION DEPARTMENT	GSA CONSTRUCTION MANAGEMENT	GSA FACILITIES & UTILITIES MGT	GSA RISK MANAGEMENT	GSA MATERIALS MANAGEMENT	GSA FLEET MANAGEMENT	FAIR EMPLOYMENT PRACTICES	BUSINESS DEVELOPMENT
Restated Costs		414,695,804	574,361	21,505,807	15,785,951			634,559	
Allocated Indirect Costs									
BUILDING USE ALLOWANCE			49,365	98,293	33,873	32,382	192,895	11,714	106,767
EQUIPMENT USE ALLOWANCE			48,094	181,650	38,141	100,908	17,382,336	1,346	22,299
CHIEF INFORMATION OFFICE									
OFFICE OF PERF. IMPROVEMENT			20	41	20	20	82		
ENTERPRISE TECHNOLOGY SERVICES			123,275	245,465	84,597	80,876	481,715		109,166
COUNTY ATTORNEY		1,572,321	29,149	60,012	1,637,477	18,861	116,595		42,866
EMPLOYEE RELATIONS		615,144	34,982	70,419	24,079	23,170	137,203	2,726	31,802
FINANCE DEPT.		12,462	62,488	124,426	42,882	40,996	244,182	628	6,228
AUDIT & MANAGEMENT SERVICES		378,094	20,340	40,512	13,952	13,364	79,510		
OFFICE OF MANAGEMENT & BUDGET		125,947	14,394	28,788	10,795	10,795	61,174		
GSA ADMINISTRATION			246,957	497,121	169,983	163,569	968,584	35,985	71,970
PROCUREMENT MANAGEMENT		44,449	171,406	341,303	117,626	112,452	669,795		
COUNTY MANAGER		375,410	26,395	35,851	33,384	12,157	66,138		8
BUSINESS DEVELOPMENT		12,561	48,439	96,451	33,241	31,779	189,283	2,141	23,051
FAIR EMPLOYMENT PRACTICES		36,838	2,095	4,217	1,442	1,388	8,216	-711,611	-628,483
GSA FLEET MANAGEMENT		168,785	86,981	63,404	33,466	22,405	-21,043,377	64	1,836
GSA MATERIALS MANAGEMENT			1,990	398	11,794	-734,804	20,832	115	6,580
GSA RISK MANAGEMENT		348,951	2,508	3,562	-18,136,949	1,242	5,760		2,452
GSA FACILITIES & UTILITIES			95,016	-23,764,664	63,541	60,744	361,841	21,973	1,370
GSA CONSTRUCTION MANAGEMENT			-1,638,256	366,945	703	7,697	57,235	360	200,279
Total Indirect Costs		\$3,690,962							1,809
Roll-Forward Amount									
Net Costs		3,690,962							
Adjustments									
Claimable Costs		3,690,962							
Total Costs		418,386,766							

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Stepdown Allocation Report
For the Period Ended September 30, 2005

	COUNTY MANAGER	PROCUREMENT MANAGEMENT	GSA ADMINISTRATION	OFFICE OF MANAGEMENT & BUDGET	AUDIT & MANAGEMENT SERVICES	FINANCE DEPT	EMPLOYEE RELATIONS	COUNTY ATTORNEY	ENTERPRISE TECHNOLOGY SERVICES
Restated Costs	7,603,446	1,286,260	1,720,873	5,133,687	2,684,819	3,209,382	6,934,849	11,346,370	30,752,239
Allocated Indirect Costs									
BUILDING USE ALLOWANCE	189,292	97,278	17,396			121,225	187,014	176,762	558,706
EQUIPMENT USE ALLOWANCE	45,983	34,241	71,582	95,059	49,159	25,984	74,916	59,423	5,020,480
CHIEF INFORMATION OFFICE				23,942					
OFFICE OF PERF. IMPROVEMENT	245	41					61		
ENTERPRISE TECHNOLOGY SERVICES	141,185	119,326	43,436	108,423	53,535	616,674	3,821,361	159,327	-38,422,536
COUNTY ATTORNEY	56,583	118,310	10,288	121,739	25,720	77,159	267,483	-12,190,992	1,650
EMPLOYEE RELATIONS	40,434	30,439	12,267	25,442	16,355	44,977	-11,825,321	49,235	255,088
FINANCE DEPT.	8,986	298,939	22,018	11,273	1,608	-4,442,342	10,535	2,959	84,713
AUDIT & MANAGEMENT SERVICES			7,186	23,534	-2,883,476	53,350		412	24,328
OFFICE OF MANAGEMENT & BUDGET	158,334	71,970	3,598	-5,746,181	34,559	24,191	134,781	3,456	79,486
GSA ADMINISTRATION			-2,046,215						
PROCUREMENT MANAGEMENT	10	-2,269,303	53,124	119	4	139	97	2	99,041
COUNTY MANAGER	-8,626,606	22,608	12,775	18,594	14,566	27,588	26,414	35,511	213,636
BUSINESS DEVELOPMENT	2	4	10,548	24	1	28	19		19,666
FAIR EMPLOYMENT PRACTICES	2,335	1,758	708	1,469	944	2,597	3,463	3,043	15,765
GSA FLEET MANAGEMENT	14,341	1,006	769	500	44	101	810	1,966	180,936
GSA MATERIALS MANAGEMENT	5,374	1,204	1,111	932	881	7,919	6,426		5,660
GSA RISK MANAGEMENT	1,979	1,894	1,182	1,222	1,197	2,533	3,517	3,141	11,921
GSA FACILITIES & UTILITIES	355,082	182,478	32,631	178,315		227,399	350,809	331,578	1,048,046
GSA CONSTRUCTION MANAGEMENT	2,998	1,546	24,722	1,909	85	1,097	2,766	17,807	51,176

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, 2005

	OFFICE OF PERF. IMPROVEMENT	CHIEF INFORMATION OFFICE	EQUIPMENT USE ALLOWANCE	BUILDING USE ALLOWANCE
Restated Costs			75,114,678	25,059,400
Allocated Indirect Costs				
BUILDING USE ALLOWANCE				
EQUIPMENT USE ALLOWANCE				-25,059,400
CHIEF INFORMATION OFFICE	2,004		-75,114,678	
OFFICE OF PERF. IMPROVEMENT	-2,041			
ENTERPRISE TECHNOLOGY SERVICES				
COUNTY ATTORNEY				
EMPLOYEE RELATIONS				
FINANCE DEPT.	25			
AUDIT & MANAGEMENT SERVICES				
OFFICE OF MANAGEMENT & BUDGET				
GSA ADMINISTRATION				
PROCUREMENT MANAGEMENT				
COUNTY MANAGER	5			
BUSINESS DEVELOPMENT				
FAIR EMPLOYMENT PRACTICES				
GSA FLEET MANAGEMENT	7			
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
Administrative Office of the Courts	Equipment Use Allowance
Board of County Commissioners	Enterprise Technology Services
Building Department	County Manager
Clerk of the Courts	County Attorney
Commission on Ethics	Employee Relations
Communications	Finance Department
Community Action Agency	Audit and Management Services
Consumer Services	Office of Management and Budget
Corrections and Rehabilitation	GSA - Administration
Cultural Affairs	Procurement Management
Department of Environmental Resources Management	GSA - Fleet Management
Department of Human Services	GSA - Materials Management
Elections	GSA - Risk Management
Empowerment Zone	GSA - Facilities and Utilities Management
Fire Department	GSA - Construction Management
Homeless Trust	Business Development
Juvenile Assessment Center	Fair Employment Practices
Library	Office of Performance Improvement
Medical Examiner	
Miami-Dade Action Plan	
Miami-Dade Planning Organization	
Miami-Dade Police Department	
Miami-Dade Transit Agency	
Office of Community and Economic Development	
Office of the CITT	
Office of the Mayor	
Parks and Recreation	
Planning and Zoning	
Property Appraiser	
Public Works	
Safe Neighborhoods	
Seaport	
Solid Waste Management	
Tax Collector	
Team Metro	
Non-Departmental	
General Government	
Aviation	

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

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

CENTRAL SERVICES COST ALLOCATION PLAN

Building Use Allowance

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
BUILDING USE ALLOWANCE Cost Pool
For the Period Ended September 30, 2005

Total Restated Costs	Accumulation of Costs			First	Second	Total
				Apportionment	Apportionment	Cost Pool
				<u>\$25,059,400</u>		<u>\$25,059,400</u>
Allocation to Benefiting Activities	First Apportionment			Second Apportionment		
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation
Enterprise Technology Services	115,046	2.230	\$558,706	115,046	2.230	\$558,706
County Attorney	36,398	0.705	176,762	36,398	0.705	176,762
Employee Relations	38,509	0.746	187,014	38,509	0.746	187,014
Finance Department	24,962	0.484	121,225	24,962	0.484	121,225
Office of Management and Budget	19,574	0.379	95,059	19,574	0.379	95,059
GSA - Administration	3,582	0.069	17,396	3,582	0.069	17,396
Procurement Management	20,031	0.388	97,278	20,031	0.388	97,278
County Manager	38,978	0.755	189,292	38,978	0.755	189,292
Business Development	21,985	0.426	106,767	21,985	0.426	106,767
Fair Employment Practices	2,412	0.047	11,714	2,412	0.047	11,714
GSA - Fleet Management	39,720	0.770	192,895	39,720	0.770	192,895
GSA - Materials Management	6,668	0.129	32,382	6,668	0.129	32,382
GSA - Risk Management	6,975	0.135	33,873	6,975	0.135	33,873
GSA - Facilities and Utilities Management	20,240	0.392	98,293	20,240	0.392	98,293
GSA - Construction Management	10,165	0.197	49,365	10,165	0.197	49,365
Office of the CITT	6,640	0.129	32,246	6,640	0.129	32,246
Team Metro	21,987	0.426	106,777	21,987	0.426	106,777
Safe Neighborhood Parks	2,019	0.039	9,805	2,019	0.039	9,805
Planning & Zoning	37,116	0.719	180,249	37,116	0.719	180,249
Public Works	59,363	1.150	288,289	59,363	1.150	288,289
Parks and Recreation	66,847	1.295	324,634	66,847	1.295	324,634
Metro-Dade Police Department	599,272	11.614	2,910,287	599,272	11.614	2,910,287
Property Appraiser	50,462	0.978	245,062	50,462	0.978	245,062
Non-Departmental	756,123	14.653	3,672,013	756,123	14.653	3,672,013
Metro-Dade Transit Agency	69,809	1.353	339,018	69,809	1.353	339,018
Metro Planning Organization	4,114	0.080	19,979	4,114	0.080	19,979
Medical Examiner	91,776	1.779	445,698	91,776	1.779	445,698
Office of the Mayor	10,746	0.208	52,187	10,746	0.208	52,187
Library	567,067	10.989	2,753,887	567,067	10.989	2,753,887
Juvenile Assessment Center	34,754	0.674	168,778	34,754	0.674	168,778
Homeless Trust	3,361	0.065	16,322	3,361	0.065	16,322
General Government	1,843	0.036	8,950	1,843	0.036	8,950
Fire Department	574,735	11.138	2,791,126	574,735	11.138	2,791,126
Tax Collector	47,406	0.919	230,221	47,406	0.919	230,221
Elections	101,351	1.964	492,198	101,351	1.964	492,198
Department of Environmental Resources Mgt	13,682	0.265	66,445	13,682	0.265	66,445
Cultural Affairs	8,063	0.156	39,157	8,063	0.156	39,157
Communications	14,957	0.290	72,637	14,957	0.290	72,637
Consumer Services	32,054	0.621	155,666	32,054	0.621	155,666
Corrections and Rehabilitation	1,165,726	22.591	5,661,197	1,165,726	22.591	5,661,197
Clerk of the Court	295,703	5.731	1,436,043	295,703	5.731	1,436,043
Office of Community & Economic Dev.	19,402	0.376	94,223	19,402	0.376	94,223
Board of County Commissioners	43,054	0.834	209,086	43,054	0.834	209,086
Community Action Agency	40,494	0.785	196,654	40,494	0.785	196,654
Building Code Compliance	14,938	0.289	72,544	14,938	0.289	72,544
Net Allocation	<u>5,160,109</u>	<u>100.000</u>	<u>\$25,059,400</u>	<u>5,160,109</u>	<u>100.000</u>	<u>\$25,059,400</u>
Direct Costs						
Subtotal			\$25,059,400			\$25,059,400
Unallocated Costs						
Total Allocation	<u>5,160,109</u>	<u>100.000</u>	<u>\$25,059,400</u>	<u>5,160,109</u>	<u>100.000</u>	<u>\$25,059,400</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN**Equipment Use Allowance****Nature and Extent of Services**

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

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

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EQUIPMENT USE ALLOWANCE Cost Pool
For the Period Ended September 30, 2005

Total Restated Costs	Accumulation of Costs			First	Second	Total
				Apportionment	Apportionment	Cost Pool
				<u>\$75,114,678</u>		<u>\$75,114,678</u>
	First Apportionment			Second Apportionment		
	Allocation		Dollar	Allocation	Dollar	Total
Allocation to Benefiting Activities	Base	Percent	Allocation	Base	Percent	Allocation
Office of Performance Improvement	2,333	0.003	\$2,004	2,333	0.003	\$2,004
Enterprise Technology Services	5,844,274	6.684	5,020,480	5,844,274	6.684	5,020,480
County Attorney	69,174	0.079	59,423	69,174	0.079	59,423
Employee Relations	87,209	0.100	74,916	87,209	0.100	74,916
Finance Department	30,248	0.035	25,984	30,248	0.035	25,984
Audit and Management Services	57,225	0.065	49,159	57,225	0.065	49,159
Office of Management and Budget	27,871	0.032	23,942	27,871	0.032	23,942
GSA - Administration	83,328	0.095	71,582	83,328	0.095	71,582
Procurement Management	39,860	0.046	34,241	39,860	0.046	34,241
County Manager	53,528	0.061	45,983	53,528	0.061	45,983
Business Development	25,958	0.030	22,299	25,958	0.030	22,299
Fair Employment Practices	1,567	0.002	1,346	1,567	0.002	1,346
GSA - Fleet Management	20,234,545	23.141	17,382,336	20,234,545	23.141	17,382,336
GSA - Materials Management	117,466	0.134	100,908	117,466	0.134	100,908
GSA - Risk Management	44,399	0.051	38,141	44,399	0.051	38,141
GSA - Facilities and Utilities Management	211,456	0.242	181,650	211,456	0.242	181,650
GSA - Construction Management	55,986	0.064	48,094	55,986	0.064	48,094
Team Metro	66,144	0.076	56,821	66,144	0.076	56,821
Solid Waste Management	6,669,567	7.628	5,729,442	6,669,567	7.628	5,729,442
Seaport	496,982	0.568	426,929	496,982	0.568	426,929
Safe Neighborhood Parks	1,306	0.001	1,122	1,306	0.001	1,122
Special Housing Programs	125,994	0.144	108,234	125,994	0.144	108,234
Planning & Zoning	80,642	0.092	69,275	80,642	0.092	69,275
Public Works	1,946,801	2.226	1,672,385	1,946,801	2.226	1,672,385
Parks and Recreation	1,101,671	1.260	946,382	1,101,671	1.260	946,382
Metro-Dade Police Department	4,074,218	4.659	3,499,927	4,074,218	4.659	3,499,927
Property Appraiser	157,903	0.181	135,645	157,903	0.181	135,645
Non-Departmental	12,413,167	14.196	10,663,439	12,413,167	14.196	10,663,439
Administrative Office of the Courts	8,048	0.009	6,914	8,048	0.009	6,914
Metro-Dade Transit Agency	20,694,208	23.667	17,777,206	20,694,208	23.667	17,777,206
Metro Planning Organization	125,979	0.144	108,221	125,979	0.144	108,221
Metro-Miami Action Plan	27,857	0.032	23,930	27,857	0.032	23,930
Medical Examiner	187,829	0.215	161,353	187,829	0.215	161,353
Office of the Mayor	14,903	0.017	12,802	14,903	0.017	12,802
Library	823,947	0.942	707,806	823,947	0.942	707,806
Juvenile Assessment Center	10,795	0.012	9,273	10,795	0.012	9,273
Justice Systems Support	27,797	0.032	23,879	27,797	0.032	23,879
Hurricane Recovery	38,039	0.044	32,677	38,039	0.044	32,677
Homeless Trust	5,066	0.006	4,352	5,066	0.006	4,352
Department of Human Services	293,736	0.336	252,332	293,736	0.336	252,332
General Government	875,505	1.001	752,096	875,505	1.001	752,096
Fire Department	5,860,326	6.702	5,034,270	5,860,326	6.702	5,034,270
Empowerment Zone	6,892	0.008	5,921	6,892	0.008	5,921
Tax Collector	57,164	0.065	49,106	57,164	0.065	49,106
Elections	166,643	0.191	143,153	166,643	0.191	143,153
Commission on Ethics	407	0.000	350	407	0.000	350
Department of Environmental Resources Mgt.	992,502	1.135	852,601	992,502	1.135	852,601
Cultural Affairs	47,057	0.054	40,424	47,057	0.054	40,424
Communications	162,043	0.185	139,202	162,043	0.185	139,202
Consumer Services	70,931	0.081	60,933	70,931	0.081	60,933
Corrections and Rehabilitation	800,719	0.916	687,852	800,719	0.916	687,852
Clerk of the Court	1,328,771	1.520	1,141,471	1,328,771	1.520	1,141,471
Community Affairs	19,754	0.023	16,970	19,754	0.023	16,970
Office of Community & Economic Dev.	202,423	0.231	173,890	202,423	0.231	173,890
Board of County Commissioners	71,343	0.082	61,287	71,343	0.082	61,287
Community Action Agency	239,354	0.274	205,615	239,354	0.274	205,615
Building Department	116,535	0.133	100,109	116,535	0.133	100,109
Building Code Compliance	42,600	0.049	36,595	42,600	0.049	36,595
Net Allocation	87,439,995	100.000	\$75,114,678	87,439,995	100.000	0
Direct Costs						
Subtotal			\$75,114,678			\$75,114,678
Unallocated Costs			\$0			\$0
Total Allocation	87,439,995	100.000	\$75,114,678	87,439,995	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

Enterprise Technology Services

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Enterprise Technology Services Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs			First	Second	Total	
Total Restated Costs			Apportionment	Apportionment	Cost Pool	
			\$30,752,238		\$30,752,238	
Cross Allocations from Other Pools						
Building Use Allowance			558,706		558,706	
Equipment Use Allowance			5,020,480		5,020,480	
County Attorney			0	1,650	1,650	
Employee Relations			0	255,088	255,088	
Finance Department			0	84,713	84,713	
Audit and Management Services			0	24,328	24,328	
Office of Management and Budget			0	79,486	79,486	
Procurement Management			0	99,041	99,041	
County Manager			0	213,636	213,636	
Business Development			0	19,666	19,666	
Fair Employment Practices			0	15,765	15,765	
GSA - Fleet Management			0	180,936	180,936	
GSA - Materials Management			0	5,660	5,660	
GSA - Risk Management			0	11,921	11,921	
GSA - Facilities and Utilities Management			0	1,048,046	1,048,046	
GSA - Construction Management			0	51,176	51,176	
Total Cross Allocations from Other Pools			5,579,186	2,091,112	7,670,298	
Total Cost to be Allocated			\$36,331,424	2,091,112	\$38,422,536	
First Apportionment			Second Apportionment			
Allocation to Benefiting Activities	Allocation		Allocation		Total	
	Base	Percent	Allocation	Base	Percent	Allocation
County Attorney	\$139,263	0.415	150,656	139,263	0.415	159,327
Employee Relations	3,340,141	9.946	3,613,387	3,340,141	9.946	3,821,361
Finance Department	539,017	1.605	583,112	539,017	1.605	616,674
Audit and Management Services	46,793	0.139	50,621	46,793	0.139	53,535
Office of Management and Budget	94,769	0.282	102,522	94,769	0.282	108,423
GSA - Administration	37,966	0.113	41,072	37,966	0.113	43,436
Procurement Management	104,299	0.311	112,831	104,299	0.311	119,326
County Manager	123,406	0.367	133,501	123,406	0.367	141,185
Business Development	95,419	0.284	103,225	95,419	0.284	109,166
GSA - Fleet Management	421,053	1.254	455,498	421,053	1.254	481,715
GSA - Materials Management	70,691	0.210	76,474	70,691	0.210	80,876
GSA - Risk Management	73,944	0.220	79,993	73,944	0.220	84,597
GSA - Facilities and Utilities Management	214,554	0.639	232,106	214,554	0.639	245,465
GSA - Construction Management	107,751	0.321	116,566	107,751	0.321	123,275
Team Metro	266,099	0.792	287,868	266,099	0.792	304,436
Safe Neighborhood Parks	4,204	0.013	4,548	4,204	0.013	4,810
Planning & Zoning	176,135	0.524	190,544	176,135	0.524	201,511
Public Works	717,002	2.135	775,658	717,002	2.135	820,302
Parks and Recreation	1,308,212	3.895	1,415,233	1,308,212	3.895	1,496,688
Metro-Dade Police Department	5,989,400	17.834	6,479,373	5,989,400	17.834	6,852,304
Property Appraiser	490,692	1.461	530,834	490,692	1.461	561,387
Non-Departmental	2,770,777	8.250	2,997,445	2,770,777	8.250	3,169,968
Metro-Dade Transit Agency	4,020,748	11.972	4,349,672	4,020,748	11.972	4,600,024
Metro-Miami Action Plan	28,176	0.084	30,481	28,176	0.084	32,235
Medical Examiner	73,489	0.219	79,501	73,489	0.219	84,077
Office of the Mayor	42,994	0.128	46,511	42,994	0.128	49,188
Library	529,623	1.577	572,950	529,623	1.577	605,927
Juvenile Assessment Center	112,620	0.335	121,833	112,620	0.335	128,845
Homeless Trust	13,287	0.040	14,374	13,287	0.040	15,201
Department of Human Services	1,026,002	3.055	1,109,936	1,026,002	3.055	1,173,820
Tax Collector	1,023,659	3.048	1,107,401	1,023,659	3.048	1,171,140
Elections	382,262	1.138	413,534	382,262	1.138	437,336
Cultural Affairs	32,186	0.096	34,819	32,186	0.096	36,823
Communications	61,375	0.183	66,396	61,375	0.183	70,217
Consumer Services	122,379	0.364	132,390	122,379	0.364	140,010
Corrections and Rehabilitation	3,154,766	9.394	3,412,847	3,154,766	9.394	3,609,279
Clerk of the Court	4,139,599	12.326	4,478,246	4,139,599	12.326	4,735,998
Office of Community & Economic Dev.	71,551	0.213	77,404	71,551	0.213	81,859
Board of County Commissioners	175,841	0.524	190,226	175,841	0.524	201,175
Community Action Agency	692,593	2.062	749,252	692,593	2.062	792,377

KPMG Peat Marwick
Cost Allocation Planning & Performance System
Enterprise Technology Services Cost Pool
For the Period Ended September 30, 2005

Building Department	670,962	1.998	725,851	670,962	1.998	41,777	767,628
Building Code Compliance	<u>78,326</u>	<u>0.233</u>	<u>84,734</u>	<u>78,326</u>	<u>0.233</u>	<u>4,877</u>	<u>89,611</u>
Net Allocation	<u>33,584,025</u>	<u>100.000</u>	<u>\$36,331,424</u>	<u>33,584,025</u>	<u>100.000</u>	<u>2,091,112</u>	<u>\$38,422,536</u>
Direct Costs							
Subtotal			\$36,331,424				\$38,422,536
Unallocated Costs			<u>(\$0)</u>				<u>(\$0)</u>
Total Allocation	<u>33,584,025</u>	<u>100.000</u>	<u>\$36,331,424</u>	<u>33,584,025</u>	<u>100.000</u>	<u>2,091,112</u>	<u>\$38,422,536</u>

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

ALLOCATION STATISTIC HAS BEEN OFFSET BY COLLECTED REVENUES.

CENTRAL SERVICES COST ALLOCATION PLAN

County Manager

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY MANAGER Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$7,603,446		\$7,603,446
Cross Allocations from Other Pools			
Building Use Allowance	189,292		189,292
Equipment Use Allowance	45,983		45,983
Office of Performance Improvement	240	4	244
Enterprise Technology Services	133,501	7,684	141,185
County Attorney	54,458	2,125	56,583
Employee Relations	37,775	2,659	40,434
Finance Department	8,187	799	8,986
Office of Management and Budget	152,060	6,273	158,333
Procurement Management	9	1	10
Business Development	0	2	2
Fair Employment Practices	0	2,335	2,335
GSA - Fleet Management	0	14,341	14,341
GSA - Materials Management	0	5,374	5,374
GSA - Risk Management	0	1,979	1,979
GSA - Facilities and Utilities Management	0	355,082	355,082
GSA - Construction Management	0	2,998	2,998
Total Cross Allocations from Other Pools	621,504	401,656	1,023,161
Total Cost to be Allocated	\$8,224,950	401,656	\$8,626,607

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	1,112	0.000	\$5				\$5
Enterprise Technology Services	50,144,076	2.597	213,636				213,636
County Attorney	8,335,057	0.432	35,511				35,511
Employee Relations	6,199,837	0.321	26,414				26,414
Finance Department	6,475,369	0.335	27,588				27,588
Audit and Management Services	3,418,954	0.177	14,566				14,566
Office of Management and Budget	4,364,362	0.226	18,594				18,594
GSA - Administration	2,998,475	0.155	12,775				12,775
Procurement Management	5,306,599	0.275	22,608				22,608
Business Development	5,147,150	0.267	21,929	5,147,150	0.279	1,122	23,051
Fair Employment Practices	477,969	0.025	2,036	477,969	0.026	104	2,141
GSA - Fleet Management	14,768,516	0.765	62,920	14,768,516	0.801	3,218	66,138
GSA - Materials Management	2,714,545	0.141	11,565	2,714,545	0.147	592	12,157
GSA - Risk Management	7,454,572	0.386	31,760	7,454,572	0.404	1,624	33,384
GSA - Facilities and Utilities Management	8,005,318	0.415	34,106	8,005,318	0.434	1,744	35,851
GSA - Construction Management	5,894,000	0.305	25,111	5,894,000	0.320	1,284	26,395
Aviation Department	83,827,887	4.342	357,143	83,827,887	4.548	18,266	375,410
Office of the CITT	1,149,141	0.060	4,896	1,149,141	0.062	250	5,146
Team Metro	11,394,139	0.590	48,544	11,394,139	0.618	2,483	51,027
Solid Waste Management	52,459,469	2.717	223,500	52,459,469	2.846	11,431	234,931
Seaport	17,376,631	0.900	74,032	17,376,631	0.943	3,786	77,818
Safe Neighborhood Parks	262,711	0.014	1,119	262,711	0.014	57	1,177
Special Housing Programs	4,045,779	0.210	17,237	4,045,779	0.219	882	18,118
Planning & Zoning	8,307,481	0.430	35,393	8,307,481	0.451	1,810	37,204
Public Works	27,419,739	1.420	116,820	27,419,739	1.488	5,975	122,795
Parks and Recreation	52,482,824	2.719	223,600	52,482,824	2.847	11,436	235,036
Metro-Dade Police Department	307,251,465	15.915	1,309,026	307,251,465	16.669	66,950	1,375,976
Property Appraiser	14,407,439	0.746	61,382	14,407,439	0.782	3,139	64,521
Non-Departmental	417,159,074	21.608	1,777,281	417,159,074	22.631	90,899	1,868,180
Administrative Office of the Courts	9,422,054	0.488	40,143	9,422,054	0.511	2,053	42,196
Metro-Dade Transit Agency	205,024,358	10.620	873,493	205,024,358	11.123	44,675	918,168
Metro Planning Organization	1,520,641	0.079	6,479	1,520,641	0.082	331	6,810
Metro-Miami Action Plan	1,870,474	0.097	7,969	1,870,474	0.101	408	8,377
Medical Examiner	4,516,049	0.234	19,240	4,516,049	0.245	984	20,224
Office of the Mayor	2,152,302	0.111	9,170	2,152,302	0.117	469	9,639
Library	23,872,132	1.237	101,706	23,872,132	1.295	5,202	106,907
Juvenile Assessment Center	3,227,605	0.167	13,751	3,227,605	0.175	703	14,454
Justice Systems Support	68,174	0.004	290	68,174	0.004	15	305
Hurricane Recovery	656,148	0.034	2,795	656,148	0.036	143	2,938
Homeless Trust	715,234	0.037	3,047	715,234	0.039	156	3,203

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY MANAGER Cost Pool
For the Period Ended September 30, 2005

Department of Human Services	49,726,751	2.576	211,858	49,726,751	2.698	10,835	222,693
General Government	798,386	0.041	3,401	798,386	0.043	174	3,575
Fire Department	167,991,037	8.702	715,715	167,991,037	9.114	36,605	752,321
Empowerment Zone	1,561,199	0.081	6,651	1,561,199	0.085	340	6,992
Tax Collector	8,711,837	0.451	37,116	8,711,837	0.473	1,898	39,015
Elections	9,386,463	0.486	39,990	9,386,463	0.509	2,045	42,036
Commission on Ethics	1,157,276	0.060	4,931	1,157,276	0.063	252	5,183
Department of Environmental Resources Mg	30,884,066	1.600	131,580	30,884,066	1.675	6,730	138,309
Cultural Affairs	2,404,143	0.125	10,243	2,404,143	0.130	524	10,767
Communications	3,665,075	0.190	15,615	3,665,075	0.199	799	16,413
Consumer Services	5,709,169	0.296	24,324	5,709,169	0.310	1,244	25,568
Corrections and Rehabilitation	145,095,248	7.516	618,169	145,095,248	7.872	31,616	649,785
Clerk of the Court	56,501,683	2.927	240,722	56,501,683	3.065	12,312	253,034
Office of Community & Economic Dev.	6,839,231	0.354	29,138	6,839,231	0.371	1,490	30,628
Board of County Commissioners	8,340,113	0.432	35,533	8,340,113	0.452	1,817	37,350
Community Action Agency	25,583,605	1.325	108,997	25,583,605	1.388	5,575	114,572
Building Department	20,059,223	1.039	85,461	20,059,223	1.088	4,371	89,832
Building Code Compliance	3,832,220	0.199	16,327	3,832,220	0.208	835	17,162
Net Allocation	<u>1,930,541,586</u>	<u>100.000</u>	<u>\$8,224,951</u>	<u>1,843,297,745</u>	<u>100.000</u>	<u>401,655</u>	<u>\$8,626,606</u>
Direct Costs							
Subtotal			\$8,224,951				\$8,626,606
Unallocated Costs			\$0				\$0
Total Allocation	<u>1,930,541,586</u>	<u>100.000</u>	<u>\$8,224,951</u>	<u>1,843,297,745</u>	<u>100.000</u>	<u>401,655</u>	<u>\$8,626,606</u>

COUNTY MANAGER Cost Pool allocated on the basis of SALARY COSTS PER DEPARTMENT.

CENTRAL SERVICES COST ALLOCATION PLAN

County Attorney's Office

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY ATTORNEY Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$11,346,370		\$11,346,370
Cross Allocations from Other Pools			
Building Use Allowance	176,762		176,762
Equipment Use Allowance	59,423		59,423
Enterprise Technology Services	150,656	8,671	159,327
Employee Relations	0	49,235	49,235
Finance Department	0	2,959	2,959
Audit and Management Services	0	412	412
Office of Management and Budget	0	3,456	3,456
Procurement Management	0	2	2
County Manager	0	35,511	35,511
Business Development	0	0	0
Fair Employment Practices	0	3,043	3,043
GSA - Fleet Management	0	1,966	1,966
GSA - Risk Management	0	3,141	3,141
GSA - Facilities and Utilities Management	0	331,578	331,578
GSA - Construction Management	0	17,807	17,807

Total Cross Allocations from Other Pools	386,841	457,781	844,622
--	---------	---------	---------

Total Cost to be Allocated	\$11,733,211	457,781	\$12,190,992
----------------------------	--------------	---------	--------------

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	1	0.014	\$1,650				\$1,650
Employee Relations	156	2.194	257,438	156	2.194	10,046	267,483
Finance Department	45	0.633	74,261	45	0.633	2,898	77,159
Audit and Management Services	15	0.211	24,754	15	0.211	966	25,720
Office of Management and Budget	71	0.999	117,167	71	0.999	4,572	121,739
GSA - Administration	6	0.084	9,901	6	0.084	386	10,288
Procurement Management	69	0.970	113,867	69	0.971	4,443	118,310
County Manager	33	0.464	54,458	33	0.464	2,125	56,583
Business Development	25	0.352	41,256	25	0.352	1,610	42,866
GSA - Fleet Management	68	0.956	112,216	68	0.957	4,379	116,595
GSA - Materials Management	11	0.155	18,153	11	0.155	708	18,861
GSA - Risk Management	955	13.432	1,575,980	955	13.434	61,497	1,637,477
GSA - Facilities and Utilities Management	35	0.492	57,758	35	0.492	2,254	60,012
GSA - Construction Management	17	0.239	28,054	17	0.239	1,095	29,149
Aviation Department	917	12.897	1,513,271	917	12.899	59,050	1,572,320
Team Metro	11	0.155	18,153	11	0.155	708	18,861
Solid Waste Management	15	0.211	24,754	15	0.211	966	25,720
Seaport	164	2.307	270,639	164	2.307	10,561	281,200
Special Housing Programs	1	0.014	1,650	1	0.014	64	1,715
Planning & Zoning	424	5.963	699,702	424	5.964	27,303	727,005
Public Works	147	2.068	242,585	147	2.068	9,466	252,051
Parks and Recreation	111	1.561	183,177	111	1.561	7,148	190,325
Metro-Dade Police Department	278	3.910	458,767	278	3.911	17,902	476,669
Property Appraiser	235	3.305	387,807	235	3.306	15,133	402,939
Non-Departmental	1,781	25.049	2,939,079	1,781	25.053	114,687	3,053,765
Metro-Dade Transit Agency	232	3.263	382,856	232	3.263	14,940	397,795
Metro Planning Organization	12	0.169	19,803	12	0.169	773	20,576
Metro-Miami Action Plan	4	0.056	6,601	4	0.056	258	6,859
Medical Examiner	8	0.113	13,202	8	0.113	515	13,717
Office of the Mayor	17	0.239	28,054	17	0.239	1,095	29,149
Library	5	0.070	8,251	5	0.070	322	8,573
Homeless Trust	25	0.352	41,256	25	0.352	1,610	42,866
Fire Department	74	1.041	122,118	74	1.041	4,765	126,883
Empowerment Zone	4	0.056	6,601	4	0.056	258	6,859
Tax Collector	237	3.333	391,107	237	3.334	15,262	406,369
Elections	41	0.577	67,660	41	0.577	2,640	70,300
Commission on Ethics	6	0.084	9,901	6	0.084	386	10,288
Department of Environmental Resources Mg	146	2.053	240,935	146	2.054	9,402	250,337
Cultural Affairs	20	0.281	33,005	20	0.281	1,288	34,293
Consumer Services	29	0.408	47,857	29	0.408	1,867	49,724
Corrections and Rehabilitation	203	2.855	334,999	203	2.856	13,072	348,071

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY ATTORNEY Cost Pool
For the Period Ended September 30, 2005

Clerk of the Court	38	0.534	62,709	38	0.535	2,447	65,156
Office of Community & Economic Dev.	36	0.506	59,409	36	0.506	2,318	61,727
Board of County Commissioners	301	4.233	496,722	301	4.234	19,383	516,105
Community Action Agency	3	0.042	4,951	3	0.042	193	5,144
Building Department	10	0.141	16,502	10	0.141	644	17,146
Building Code Compliance	68	0.956	112,216	68	0.957	4,379	116,595
Net Allocation	<u>7,110</u>	<u>100.000</u>	<u>\$11,733,211</u>	<u>7,109</u>	<u>100.000</u>	<u>457,781</u>	<u>\$12,190,992</u>
Direct Costs							
Subtotal			\$11,733,211				\$12,190,992
Unallocated Costs			\$0				\$0
Total Allocation	<u>7,110</u>	<u>100.000</u>	<u>\$11,733,211</u>	<u>7,109</u>	<u>100.000</u>	<u>457,781</u>	<u>\$12,190,992</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

Employee Relations

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EMPLOYEE RELATIONS Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$6,934,848		\$6,934,848
Cross Allocations from Other Pools			
Building Use Allowance	187,014		187,014
Equipment Use Allowance	74,916		74,916
Office of Performance Improvement	60	1	61
Enterprise Technology Services	3,613,387	207,974	3,821,361
County Attorney	257,438	10,046	267,484
Finance Department	0	10,535	10,535
Office of Management and Budget	0	134,781	134,781
Procurement Management	0	97	97
County Manager	0	26,414	26,414
Business Development	0	19	19
Fair Employment Practices	0	3,463	3,463
GSA - Fleet Management	0	810	810
GSA - Materials Management	0	6,426	6,426
GSA - Risk Management	0	3,517	3,517
GSA - Facilities and Utilities Management	0	350,809	350,809
GSA - Construction Management	0	2,766	2,766
Total Cross Allocations from Other Pools	4,132,815	757,658	4,890,473
Total Cost to be Allocated	\$11,067,663	757,658	\$11,825,321

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	60,100	2.305	\$255,088				\$255,088
County Attorney	11,600	0.445	49,235				49,235
Finance Department	9,900	0.380	42,019	9,900	0.390	2,958	44,977
Audit and Management Services	3,600	0.138	15,280	3,600	0.142	1,076	16,355
Office of Management and Budget	5,600	0.215	23,769	5,600	0.221	1,673	25,442
GSA - Administration	2,700	0.104	11,460	2,700	0.106	807	12,267
Procurement Management	6,700	0.257	28,437	6,700	0.264	2,002	30,439
County Manager	8,900	0.341	37,775	8,900	0.351	2,659	40,434
Business Development	7,000	0.268	29,711	7,000	0.276	2,091	31,802
Fair Employment Practices	600	0.023	2,547	600	0.024	179	2,726
GSA - Fleet Management	30,200	1.158	128,180	30,200	1.191	9,023	137,203
GSA - Materials Management	5,100	0.196	21,646	5,100	0.201	1,524	23,170
GSA - Risk Management	5,300	0.203	22,495	5,300	0.209	1,583	24,079
GSA - Facilities and Utilities Management	15,500	0.594	65,788	15,500	0.611	4,631	70,419
GSA - Construction Management	7,700	0.295	32,682	7,700	0.304	2,301	34,982
Aviation Department	135,400	5.193	574,690	135,400	5.339	40,454	615,144
Office of the CITT	1,100	0.042	4,669	1,100	0.043	329	4,997
Team Metro	24,300	0.932	103,139	24,300	0.958	7,260	110,399
Solid Waste Management	91,100	3.494	386,664	91,100	3.592	27,218	413,882
Seaport	27,700	1.062	117,570	27,700	1.092	8,276	125,846
Safe Neighborhood Parks	300	0.012	1,273	300	0.012	90	1,363
Planning & Zoning	11,900	0.456	50,508	11,900	0.469	3,555	54,064
Public Works	60,900	2.335	258,483	60,900	2.402	18,195	276,678
Parks and Recreation	105,800	4.057	449,056	105,800	4.172	31,610	480,666
Metro-Dade Police Department	396,400	15.202	1,682,475	396,400	15.632	118,434	1,800,908
Property Appraiser	22,800	0.874	96,772	22,800	0.899	6,812	103,584
Non-Departmental	294,500	11.294	1,249,972	294,500	11.613	87,989	1,337,961
Administrative Office of the Courts	18,400	0.706	78,097	18,400	0.726	5,497	83,594
Metro-Dade Transit Agency	352,900	13.534	1,497,844	352,900	13.916	105,437	1,603,281
Metro Planning Organization	1,700	0.065	7,215	1,700	0.067	508	7,723
Metro-Miami Action Plan	2,000	0.077	8,489	2,000	0.079	598	9,086
Medical Examiner	5,900	0.226	25,042	5,900	0.233	1,763	26,805
Office of the Mayor	3,300	0.127	14,006	3,300	0.130	986	14,992
Library	46,700	1.791	198,213	46,700	1.842	13,953	212,166
Juvenile Assessment Center	8,600	0.330	36,502	8,600	0.339	2,569	39,071
Homeless Trust	1,300	0.050	5,518	1,300	0.051	388	5,906
Department of Human Services	84,100	3.225	356,953	84,100	3.316	25,127	382,081
Fire Department	205,000	7.862	870,099	205,000	8.084	61,248	931,348
Empowerment Zone	900	0.035	3,820	900	0.035	269	4,089
Tax Collector	18,800	0.721	79,794	18,800	0.741	5,617	85,411

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EMPLOYEE RELATIONS Cost Pool
For the Period Ended September 30, 2005

Elections	10,100	0.387	42,868	10,100	0.398	3,018	45,886
Department of Environmental Resources Mg	45,200	1.733	191,846	45,200	1.782	13,505	205,351
Cultural Affairs	2,500	0.096	10,611	2,500	0.099	747	11,358
Communications	4,700	0.180	19,949	4,700	0.185	1,404	21,353
Consumer Services	10,200	0.391	43,293	10,200	0.402	3,047	46,340
Corrections and Rehabilitation	217,100	8.326	921,456	217,100	8.561	64,864	986,320
Clerk of the Court	110,700	4.245	469,854	110,700	4.365	33,074	502,928
Office of Community & Economic Dev.	6,000	0.230	25,466	6,000	0.237	1,793	27,259
Board of County Commissioners	13,900	0.533	58,997	13,900	0.548	4,153	63,150
Community Action Agency	53,200	2.040	225,801	53,200	2.098	15,895	241,696
Building Department	26,300	1.009	111,627	26,300	1.037	7,858	119,485
Building Code Compliance	5,400	0.207	22,920	5,400	0.213	1,613	24,533
Net Allocation	<u>2,607,600</u>	<u>100.000</u>	<u>\$11,067,663</u>	<u>2,535,900</u>	<u>100.000</u>	<u>757,658</u>	<u>\$11,825,321</u>
Direct Costs							
Subtotal			\$11,067,663				\$11,825,321
Unallocated Costs			\$0				\$0
Total Allocation	<u>2,607,600</u>	<u>100.000</u>	<u>\$11,067,663</u>	<u>2,535,900</u>	<u>100.000</u>	<u>757,658</u>	<u>\$11,825,321</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

Finance Department

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FINANCE DEPARTMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$3,209,382		\$3,209,382
Cross Allocations from Other Pools			
Building Use Allowance	121,225		121,225
Equipment Use Allowance	25,984		25,984
Enterprise Technology Services	583,112	33,562	616,674
County Attorney	74,261	2,898	77,160
Employee Relations	42,019	2,958	44,977
Audit and Management Services	0	53,350	53,350
Office of Management and Budget	0	24,191	24,191
Procurement Management	0	139	139
County Manager	0	27,588	27,588
Business Development	0	28	28
Fair Employment Practices	0	2,597	2,597
GSA - Fleet Management	0	101	101
GSA - Materials Management	0	7,919	7,919
GSA - Risk Management	0	2,533	2,533
GSA - Facilities and Utilities Management	0	227,399	227,399
GSA - Construction Management	0	1,097	1,097
Total Cross Allocations from Other Pools	846,601	386,360	1,232,961
Total Cost to be Allocated	\$4,055,983	386,360	\$4,442,343

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	33	0.001	\$25				\$25
Enterprise Technology Services	111,124	2.089	84,713				84,713
County Attorney	3,882	0.073	2,959				2,959
Employee Relations	13,819	0.260	10,535				10,535
Audit and Management Services	1,922	0.036	1,465	1,922	0.037	143	1,608
Office of Management and Budget	13,472	0.253	10,270	13,472	0.259	1,003	11,273
GSA - Administration	26,314	0.495	20,060	26,314	0.507	1,958	22,018
Procurement Management	357,264	6.715	272,352	357,264	6.881	26,587	298,939
County Manager	10,739	0.202	8,187	10,739	0.207	799	8,986
Business Development	7,443	0.140	5,674	7,443	0.143	554	6,228
Fair Employment Practices	751	0.014	573	751	0.014	56	628
GSA - Fleet Management	291,823	5.485	222,464	291,823	5.621	21,717	244,182
GSA - Materials Management	48,994	0.921	37,349	48,994	0.944	3,646	40,996
GSA - Risk Management	51,249	0.963	39,068	51,249	0.987	3,814	42,882
GSA - Facilities and Utilities Management	148,702	2.795	113,359	148,702	2.864	11,066	124,426
GSA - Construction Management	74,680	1.404	56,931	74,680	1.438	5,558	62,488
Aviation Department	14,894	0.280	11,354	14,894	0.287	1,108	12,462
Office of the CITT	4,068	0.076	3,101	4,068	0.078	303	3,404
Team Metro	44,004	0.827	33,545	44,004	0.848	3,275	36,820
Solid Waste Management	80,542	1.514	61,399	80,542	1.551	5,994	67,393
Seaport	43,087	0.810	32,846	43,087	0.830	3,206	36,053
Safe Neighborhood Parks	1,117	0.021	852	1,117	0.022	83	935
Special Housing Programs	5,966	0.112	4,548	5,966	0.115	444	4,992
Planning & Zoning	27,275	0.513	20,792	27,275	0.525	2,030	22,822
Public Works	143,567	2.698	109,445	143,567	2.765	10,684	120,129
Parks and Recreation	1,137,600	21.381	867,223	1,137,600	21.912	84,659	951,882
Metro-Dade Police Department	131,456	2.471	100,212	131,456	2.532	9,783	109,995
Property Appraiser	5,622	0.106	4,286	5,622	0.108	418	4,704
Non-Departmental	978,283	18.387	745,771	978,283	18.843	72,803	818,574
Administrative Office of the Courts	20,515	0.386	15,639	20,515	0.395	1,527	17,166
Metro-Dade Transit Agency	256,652	4.824	195,653	256,652	4.944	19,100	214,752
Metro Planning Organization	4,905	0.092	3,739	4,905	0.094	365	4,104
Metro-Miami Action Plan	7,213	0.136	5,499	7,213	0.139	537	6,035
Medical Examiner	12,125	0.228	9,243	12,125	0.234	902	10,146
Office of the Mayor	4,682	0.088	3,569	4,682	0.090	348	3,918
Library	54,395	1.022	41,467	54,395	1.048	4,048	45,515
Juvenile Assessment Center	5,741	0.108	4,377	5,741	0.111	427	4,804
Justice Systems Support	323	0.006	246	323	0.006	24	270
Hurricane Recovery	215,767	4.055	164,485	215,767	4.156	16,057	180,542
Homeless Trust	6,010	0.113	4,582	6,010	0.116	447	5,029

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FINANCE DEPARTMENT Cost Pool
For the Period Ended September 30, 2005

Department of Human Services	284,998	5.357	217,262	284,998	5.490	21,209	238,471
General Government	18,927	0.356	14,429	18,927	0.365	1,409	15,837
Fire Department	92,484	1.738	70,503	92,484	1.781	6,883	77,386
Empowerment Zone	4,600	0.086	3,507	4,600	0.089	342	3,849
Tax Collector	21,169	0.398	16,138	21,169	0.408	1,575	17,713
Elections	9,831	0.185	7,494	9,831	0.189	732	8,226
Commission on Ethics	1,635	0.031	1,246	1,635	0.031	122	1,368
Department of Environmental Resources Mg	91,304	1.716	69,603	91,304	1.759	6,795	76,398
Cultural Affairs	15,018	0.282	11,449	15,018	0.289	1,118	12,566
Communications	10,505	0.197	8,008	10,505	0.202	782	8,790
Consumer Services	18,012	0.339	13,731	18,012	0.347	1,340	15,071
Corrections and Rehabilitation	87,871	1.652	66,986	87,871	1.693	6,539	73,526
Clerk of the Court	63,312	1.190	48,264	63,312	1.219	4,712	52,976
Community Affairs	142	0.003	108	142	0.003	11	119
Office of Community & Economic Dev.	49,285	0.926	37,571	49,285	0.949	3,668	41,239
Board of County Commissioners	29,960	0.563	22,839	29,960	0.577	2,230	25,069
Community Action Agency	98,227	1.846	74,881	98,227	1.892	7,310	82,191
Building Department	41,094	0.772	31,327	41,094	0.792	3,058	34,385
Building Code Compliance	14,138	0.266	10,778	14,138	0.272	1,052	11,830
Net Allocation	<u>5,320,532</u>	<u>100.000</u>	<u>\$4,055,984</u>	<u>5,191,674</u>	<u>100.000</u>	<u>386,359</u>	<u>\$4,442,342</u>
Direct Costs							
Subtotal			\$4,055,984				\$4,442,342
Unallocated Costs							
Total Allocation	<u>5,320,532</u>	<u>100.000</u>	<u>\$4,055,984</u>	<u>5,191,674</u>	<u>100.000</u>	<u>386,359</u>	<u>\$4,442,342</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

Audit and Management Services

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
AUDIT & MANAGEMENT SERVICES Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$2,684,819		\$2,684,819
Cross Allocations from Other Pools			
Equipment Use Allowance	49,159		49,159
Enterprise Technology Services	50,621	2,914	53,535
County Attorney	24,754	966	25,720
Employee Relations	15,280	1,076	16,355
Finance Department	1,465	143	1,608
Office of Management and Budget	0	34,559	34,559
Procurement Management	0	4	4
County Manager	0	14,566	14,566
Business Development	0	1	1
Fair Employment Practices	0	944	944
GSA - Fleet Management	0	44	44
GSA - Materials Management	0	881	881
GSA - Risk Management	0	1,197	1,197
GSA - Construction Management	0	85	85
Total Cross Allocations from Other Pools	141,279	57,380	198,659
Total Cost to be Allocated	\$2,826,098	57,380	\$2,883,478

	First Apportionment			Second Apportionment			Total
Allocation to Benefiting Activities	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	Allocation
Enterprise Technology Services	591	0.861	\$24,328				\$24,328
County Attorney	10	0.015	412				412
Finance Department	1,296	1.888	53,350				53,350
Office of Management and Budget	560	0.816	23,052	560	0.839	481	23,534
GSA - Administration	171	0.249	7,039	171	0.256	147	7,186
GSA - Fleet Management	1,892	2.756	77,884	1,892	2.834	1,626	79,510
GSA - Materials Management	318	0.463	13,090	318	0.476	273	13,364
GSA - Risk Management	332	0.484	13,667	332	0.497	285	13,952
GSA - Facilities and Utilities Management	964	1.404	39,683	964	1.444	829	40,512
GSA - Construction Management	484	0.705	19,924	484	0.725	416	20,340
Aviation Department	8,997	13.105	370,361	8,997	13.477	7,733	378,095
Solid Waste Management	3,602	5.247	148,276	3,602	5.396	3,096	151,372
Seaport	723	1.053	29,762	723	1.083	621	30,384
Safe Neighborhood Parks	2,442	3.557	100,525	2,442	3.658	2,099	102,624
Public Works	382	0.556	15,725	382	0.572	328	16,053
Metro-Dade Police Department	39	0.057	1,605	39	0.058	34	1,639
Property Appraiser	1,151	1.677	47,381	1,151	1.724	989	48,370
Non-Departmental	8,768	12.771	360,934	8,768	13.134	7,537	368,471
Administrative Office of the Courts	677	0.986	27,869	677	1.014	582	28,451
Metro-Dade Transit Agency	145	0.211	5,969	145	0.217	125	6,094
Metro-Miami Action Plan	333	0.485	13,708	333	0.499	286	13,994
Medical Examiner	4	0.006	165	4	0.006	3	168
Fire Department	668	0.973	27,498	668	1.001	574	28,072
Tax Collector	2,460	3.583	101,266	2,460	3.685	2,114	103,380
Elections	22,010	32.060	906,041	22,010	32.971	18,919	924,959
Cultural Affairs	5,507	8.021	226,695	5,507	8.249	4,734	231,429
Consumer Services	2,117	3.084	87,146	2,117	3.171	1,820	88,966
Corrections and Rehabilitation	1,415	2.061	58,248	1,415	2.120	1,216	59,465
Office of Community & Economic Dev.	418	0.609	17,207	418	0.626	359	17,566
Community Action Agency	177	0.258	7,286	177	0.265	152	7,438
Net Allocation	68,653	100.000	\$2,826,097	66,756	100.000	57,380	\$2,883,477
Direct Costs							
Subtotal			\$2,826,097				\$2,883,477
Unallocated Costs							
Total Allocation	68,653	100.000	\$2,826,097	66,756	100.000	57,380	\$2,883,477

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

CENTRAL SERVICES COST ALLOCATION PLAN

Office of Management and Budget

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
OFFICE OF MANAGEMENT & BUDGET Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$5,133,687		\$5,133,687
Cross Allocations from Other Pools			
Building Use Allowance	95,059		95,059
Equipment Use Allowance	23,942		
Enterprise Technology Services	102,522	5,901	108,423
County Attorney	117,167	4,572	121,739
Employee Relations	23,769	1,673	25,442
Finance Department	10,270	1,003	11,273
Audit and Management Services	23,052	481	23,533
Procurement Management	0	119	119
County Manager	0	18,594	18,594
Business Development	0	24	24
Fair Employment Practices	0	1,469	1,469
GSA - Fleet Management	0	500	500
GSA - Materials Management	0	932	932
GSA - Risk Management	0	1,222	1,222
GSA - Facilities and Utilities Management	0	178,315	178,315
GSA - Construction Management	0	1,909	1,909
Total Cross Allocations from Other Pools	395,781	216,714	612,495
Total Cost to be Allocated	\$5,529,468	216,714	\$5,746,182

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Base	Percent	Dollar Allocation	Base	Percent	Dollar Allocation	
Enterprise Technology Services	23	1.438	\$79,486				\$79,486
County Attorney	1	0.063	3,456				3,456
Employee Relations	39	2.438	134,781				134,781
Finance Department	7	0.438	24,191				24,191
Audit and Management Services	10	0.625	34,559				34,559
GSA - Administration	1	0.063	3,456	1	0.066	143	3,598
Procurement Management	20	1.250	69,118	20	1.316	2,852	71,970
County Manager	44	2.750	152,060	44	2.895	6,273	158,334
Business Development	20	1.250	69,118	20	1.316	2,852	71,970
Fair Employment Practices	10	0.625	34,559	10	0.658	1,426	35,985
GSA - Fleet Management	17	1.063	58,751	17	1.118	2,424	61,174
GSA - Materials Management	3	0.188	10,368	3	0.197	428	10,795
GSA - Risk Management	3	0.188	10,368	3	0.197	428	10,795
GSA - Facilities and Utilities Management	8	0.500	27,647	8	0.526	1,141	28,788
GSA - Construction Management	4	0.250	13,824	4	0.263	570	14,394
Aviation Department	35	2.188	120,957	35	2.303	4,990	125,947
Office of the CITT	2	0.125	6,912	2	0.132	285	7,197
Team Metro	21	1.313	72,574	21	1.382	2,994	75,568
Solid Waste Management	36	2.250	124,413	36	2.368	5,133	129,546
Seaport	33	2.063	114,045	33	2.171	4,705	118,750
Safe Neighborhood Parks	2	0.125	6,912	2	0.132	285	7,197
Planning & Zoning	22	1.375	76,030	22	1.447	3,137	79,167
Public Works	40	2.500	138,237	40	2.632	5,703	143,940
Parks and Recreation	52	3.250	179,708	52	3.421	7,414	187,122
Metro-Dade Police Department	88	5.500	304,121	88	5.789	12,547	316,667
Property Appraiser	9	0.563	31,103	9	0.592	1,283	32,386
Non-Departmental	537	33.563	1,855,829	537	35.329	76,563	1,932,390
Administrative Office of the Courts	7	0.438	24,192	7	0.461	998	25,189
Metro-Dade Transit Agency	22	1.375	76,030	22	1.447	3,137	79,167
Metro Planning Organization	20	1.250	69,118	20	1.316	2,852	71,970
Metro-Miami Action Plan	20	1.250	69,118	20	1.316	2,852	71,970
Medical Examiner	31	1.938	107,133	31	2.039	4,420	111,553
Office of the Mayor	5	0.313	17,280	5	0.329	713	17,992
Library	30	1.875	103,678	30	1.974	4,277	107,955
Juvenile Assessment Center	30	1.875	103,678	30	1.974	4,277	107,955
Homeless Trust	10	0.625	34,559	10	0.658	1,426	35,985
Department of Human Services	37	2.313	127,869	37	2.434	5,275	133,144
General Government	5	0.313	17,280	5	0.329	713	17,992
Fire Department	17	1.063	58,751	17	1.118	2,424	61,174
Empowerment Zone	11	0.688	38,015	11	0.724	1,568	39,583

KPMG Peat Marwick
Cost Allocation Planning & Performance System
OFFICE OF MANAGEMENT & BUDGET Cost Pool
For the Period Ended September 30, 2005

Tax Collector	14	0.875	48,383	14	0.921	1,996	50,379
Elections	21	1.313	72,574	21	1.382	2,994	75,568
Commission on Ethics	15	0.938	51,839	15	0.987	2,139	53,977
Cultural Affairs	48	3.000	165,884	48	3.158	6,844	172,728
Communications	16	1.000	55,295	16	1.053	2,281	57,576
Consumer Services	21	1.313	72,574	21	1.382	2,994	75,568
Corrections and Rehabilitation	25	1.563	86,398	25	1.645	3,564	89,962
Clerk of the Court	6	0.375	20,736	6	0.395	855	21,591
Office of Community & Economic Dev.	34	2.125	117,501	34	2.237	4,848	122,349
Board of County Commissioners	20	1.250	69,118	20	1.316	2,852	71,970
Community Action Agency	27	1.688	93,310	27	1.776	3,850	97,159
Building Department	16	1.000	55,295	16	1.053	2,281	57,576
Building Code Compliance	5	0.313	17,280	5	0.329	713	17,992
Net Allocation	<u>1,600</u>	<u>100.000</u>	<u>\$5,529,470</u>	<u>1,520</u>	<u>100.000</u>	<u>216,714</u>	<u>\$5,746,181</u>
Direct Costs							
Subtotal			\$5,529,470				\$5,746,181
Unallocated Costs							
Total Allocation	<u>1,600</u>	<u>100.000</u>	<u>\$5,529,470</u>	<u>1,520</u>	<u>100.000</u>	<u>216,714</u>	<u>\$5,746,181</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Administration Division

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA ADMINISTRATION Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$1,720,873		\$1,720,873
Cross Allocations from Other Pools			
Building Use Allowance	\$17,396		\$17,396
Equipment Use Allowance	71,582		71,582
Office of Performance Improvement	41,072		41,072
Enterprise Technology Services	9,901	2,364	12,265
County Attorney	11,460	386	11,846
Employee Relations	20,060	807	20,867
Finance Department	7,039	1,958	8,996
Audit and Management Services	3,456	147	3,604
Office of Management and Budget	0	143	143
Procurement Management	0	53,124	53,124
County Manager	0	12,775	12,775
Business Development	0	10,548	10,548
Fair Employment Practices	0	708	708
GSA - Fleet Management	0	769	769
GSA - Materials Management	0	1,111	1,111
GSA - Risk Management	0	1,182	1,182
GSA - Facilities and Utilities Management	0	32,631	32,631
GSA - Construction Management	0	24,722	24,722
Total Cross Allocations from Other Pools	181,967	143,374	325,341
Total Cost to be Allocated	\$1,902,840	143,374	\$2,046,214

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
GSA - Fleet Management	302	47.335	\$900,717	302	47.335	67,867	\$968,585
GSA - Materials Management	51	7.994	152,108	51	7.994	11,461	163,569
GSA - Risk Management	53	8.307	158,073	53	8.307	11,910	169,983
GSA - Facilities and Utilities Management	155	24.295	462,289	155	24.295	34,832	497,121
GSA - Construction Management	77	12.069	229,653	77	12.069	17,304	246,957
Net Allocation	638	100.000	\$1,902,840	638	100.000	143,374	\$2,046,214
Direct Costs							
Subtotal			\$1,902,840				\$2,046,214
Unallocated Costs							
Total Allocation	638	100.000	\$1,902,840	638	100.000	143,374	\$2,046,214

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

CENTRAL SERVICES COST ALLOCATION PLAN

Procurement Management

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
PROCUREMENT MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$1,286,260		\$1,286,260
Cross Allocations from Other Pools			
Building Use Allowance	97,278		97,278
Equipment Use Allowance	34,241		34,241
Office of Performance Improvement	40	1	41
Enterprise Technology Services	112,831	6,494	119,325
County Attorney	113,867	4,443	118,310
Employee Relations	28,437	2,002	30,439
Finance Department	272,352	26,587	298,939
Office of Management and Budget	69,118	2,851	71,969
County Manager	0	22,608	22,608
Business Development	0	4	4
Fair Employment Practices	0	1,758	1,758
GSA - Fleet Management	0	1,006	1,006
GSA - Materials Management	0	1,204	1,204
GSA - Risk Management	0	1,894	1,894
GSA - Facilities and Utilities Management	0	182,478	182,478
GSA - Construction Management	0	1,546	1,546
Total Cross Allocations from Other Pools	728,165	254,876	983,041
Total Cost to be Allocated	\$2,014,425	254,876	\$2,269,301

	First Apportionment			Second Apportionment			Total
Allocation to Benefiting Activities	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	Allocation
Enterprise Technology Services	23,372,396	4.917	\$99,041				\$99,041
County Attorney	354	0.000	2				2
Employee Relations	22,910	0.005	97				97
Finance Department	32,732	0.007	139				139
Audit and Management Services	991	0.000	4				4
Office of Management and Budget	28,160	0.006	119				119
GSA - Administration	12,536,441	2.637	53,124				53,124
County Manager	2,058	0.000	9	2,058	0.000	1	10
Business Development	1,616	0.000	7	1,616	0.000	1	8
GSA - Fleet Management	139,030,314	29.246	589,146	139,030,314	31.642	80,648	669,794
GSA - Materials Management	23,341,768	4.910	98,912	23,341,768	5.312	13,540	112,452
GSA - Risk Management	24,415,862	5.136	103,463	24,415,862	5.557	14,163	117,626
GSA - Facilities and Utilities Management	70,844,749	14.903	300,207	70,844,749	16.124	41,095	341,303
GSA - Construction Management	35,578,893	7.484	150,767	35,578,893	8.097	20,639	171,405
Aviation Department	9,226,403	1.941	39,097	9,226,403	2.100	5,352	44,449
Office of the CITT	386	0.000	2	386	0.000	0	2
Team Metro	27,836	0.006	118	27,836	0.006	16	134
Solid Waste Management	12,361,504	2.600	52,382	12,361,504	2.813	7,171	59,553
Seaport	1,121,771	0.236	4,754	1,121,771	0.255	651	5,404
Planning & Zoning	16,059	0.003	68	16,059	0.004	9	77
Public Works	8,944,793	1.882	37,904	8,944,793	2.036	5,189	43,093
Parks and Recreation	32,787,749	6.897	138,939	32,787,749	7.462	19,019	157,959
Metro-Dade Police Department	5,654,701	1.190	23,962	5,654,701	1.287	3,280	27,242
Property Appraiser	2,964	0.001	13	2,964	0.001	2	14
Non-Departmental	38,180,592	8.032	161,792	38,180,592	8.690	22,148	183,939
Administrative Office of the Courts	1,479	0.000	6	1,479	0.000	1	7
Metro-Dade Transit Agency	22,200,905	4.670	94,077	22,200,905	5.053	12,878	106,955
Metro Planning Organization	28	0.000	0	28	0.000	0	0
Metro-Miami Action Plan	925	0.000	4	925	0.000	1	4
Medical Examiner	232,790	0.049	986	232,790	0.053	135	1,121
Office of the Mayor	1,365	0.000	6	1,365	0.000	1	7
Library	547,784	0.115	2,321	547,784	0.125	318	2,639
Juvenile Assessment Center	3,690	0.001	16	3,690	0.001	2	18
Homeless Trust	8	0.000	0	8	0.000	0	0
Department of Human Services	1,117,368	0.235	4,735	1,117,368	0.254	648	5,383
General Government	87	0.000	0	87	0.000	0	0
Fire Department	7,152,585	1.505	30,309	7,152,585	1.628	4,149	34,458
Empowerment Zone	909	0.000	4	909	0.000	1	4
Tax Collector	62,162	0.013	263	62,162	0.014	36	299
Elections	22,076	0.005	94	22,076	0.005	13	106

KPMG Peat Marwick
Cost Allocation Planning & Performance System
PROCUREMENT MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Department of Environmental Resources Mg	434,227	0.091	1,840	434,227	0.099	252	2,092
Cultural Affairs	275,617	0.058	1,168	275,617	0.063	160	1,328
Communications	56,213	0.012	238	56,213	0.013	33	271
Consumer Services	2,880	0.001	12	2,880	0.001	2	14
Corrections and Rehabilitation	4,500,684	0.947	19,072	4,500,684	1.024	2,611	21,683
Clerk of the Court	268,026	0.056	1,136	268,026	0.061	155	1,291
Office of Community & Economic Dev.	12,719	0.003	54	12,719	0.003	7	61
Board of County Commissioners	58,733	0.012	249	58,733	0.013	34	283
Community Action Agency	785,290	0.165	3,328	785,290	0.179	456	3,783
Building Department	83,151	0.017	352	83,151	0.019	48	401
Building Code Compliance	20,822	0.004	88	20,822	0.005	12	100
Net Allocation	<u>475,376,525</u>	<u>100.000</u>	<u>\$2,014,425</u>	<u>439,382,541</u>	<u>100.000</u>	<u>254,876</u>	<u>\$2,269,301</u>
Direct Costs							
Subtotal			\$2,014,425				\$2,269,301
Unallocated Costs							
Total Allocation	<u>475,376,525</u>	<u>100.000</u>	<u>\$2,014,425</u>	<u>439,382,541</u>	<u>100.000</u>	<u>254,876</u>	<u>\$2,269,301</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Fleet Management Division

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FLEET MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	192,895		192,895
Equipment Use Allowance	17,382,336		17,382,336
Office of Performance Improvement	80	1	82
Enterprise Technology Services	455,498	26,217	481,715
County Attorney	112,216	4,379	116,595
Employee Relations	128,180	9,023	137,203
Finance Department	222,464	21,717	244,182
Audit and Management Services	77,884	1,626	79,510
Office of Management and Budget	58,751	2,424	61,174
GSA - Administration	900,717	67,867	968,584
Procurement Management	589,146	80,649	669,795
County Manager	62,920	3,218	66,138
Business Development	116,981	72,302	189,283
Fair Employment Practices	7,922	294	8,216
GSA - Materials Management	0	20,832	20,832
GSA - Risk Management	0	5,760	5,760
GSA - Facilities and Utilities Management	0	361,841	361,841
GSA - Construction Management	0	57,235	57,235
Total Cross Allocations from Other Pools	20,307,991	735,386	21,043,377
Total Cost to be Allocated	\$20,307,991	735,386	\$21,043,377

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	29	0.000	\$7				\$7
Enterprise Technology Services	751,898	0.891	180,936				180,936
County Attorney	8,170	0.010	1,966				1,966
Employee Relations	3,368	0.004	810				810
Finance Department	419	0.000	101				101
Audit and Management Services	181	0.000	44				44
Office of Management and Budget	2,078	0.002	500				500
GSA - Administration	3,195	0.004	769				769
Procurement Management	4,180	0.005	1,006				1,006
County Manager	59,596	0.071	14,341				14,341
Business Development	27,343	0.032	6,580				6,580
Fair Employment Practices	266	0.000	64				64
GSA - Materials Management	89,821	0.106	21,614	89,821	0.108	791	22,405
GSA - Risk Management	134,165	0.159	32,285	134,165	0.161	1,181	33,466
GSA - Facilities and Utilities Management	254,183	0.301	61,166	254,183	0.304	2,238	63,404
GSA - Construction Management	348,703	0.413	83,912	348,703	0.417	3,070	86,981
Aviation Department	676,650	0.802	162,828	676,650	0.810	5,957	168,785
Office of the CITT	236	0.000	57	236	0.000	2	59
Team Metro	585,680	0.694	140,937	585,680	0.701	5,156	146,094
Solid Waste Management	24,157,962	28.626	5,813,349	24,157,962	28.921	212,680	6,026,029
Seaport	836,982	0.992	201,411	836,982	1.002	7,369	208,779
Safe Neighborhood Parks	200	0.000	48	200	0.000	2	50
Special Housing Programs	44,622	0.053	10,738	44,622	0.053	393	11,131
Planning & Zoning	94,361	0.112	22,707	94,361	0.113	831	23,538
Public Works	5,414,097	6.415	1,302,843	5,414,097	6.482	47,664	1,350,507
Parks and Recreation	3,801,336	4.504	914,750	3,801,336	4.551	33,466	948,216
Metro-Dade Police Department	28,964,377	34.321	6,969,960	28,964,377	34.675	254,995	7,224,954
Property Appraiser	196,145	0.232	47,200	196,145	0.235	1,727	48,927
Non-Departmental	3,418,738	4.051	822,682	3,418,738	4.093	30,098	852,779
Administrative Office of the Courts	39,687	0.047	9,550	39,687	0.048	349	9,900
Metro-Dade Transit Agency	1,216,171	1.441	292,658	1,216,171	1.456	10,707	303,365
Metro Planning Organization	2,138	0.003	514	2,138	0.003	19	533
Metro-Miami Action Plan	6,474	0.008	1,558	6,474	0.008	57	1,615
Medical Examiner	21,222	0.025	5,107	21,222	0.025	187	5,294
Office of the Mayor	42,181	0.050	10,150	42,181	0.050	371	10,522
Library	437,853	0.519	105,365	437,853	0.524	3,855	109,219
Juvenile Assessment Center	22,195	0.026	5,341	22,195	0.027	195	5,536
Homeless Trust	460	0.001	111	460	0.001	4	115

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FLEET MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Department of Human Services	960,408	1.138	231,112	960,408	1.150	8,455	239,567
General Government	4,982	0.006	1,199	4,982	0.006	44	1,243
Fire Department	6,166,279	7.307	1,483,847	6,166,279	7.382	54,286	1,538,134
Empowerment Zone	8,631	0.010	2,077	8,631	0.010	76	2,153
Tax Collector	79,939	0.095	19,236	79,939	0.096	704	19,940
Elections	138,390	0.164	33,302	138,390	0.166	1,218	34,520
Commission on Ethics	10,965	0.013	2,639	10,965	0.013	97	2,735
Department of Environmental Resources Mg	823,468	0.976	198,159	823,468	0.986	7,250	205,408
Cultural Affairs	3,454	0.004	831	3,454	0.004	30	862
Communications	36,160	0.043	8,702	36,160	0.043	318	9,020
Consumer Services	274,681	0.325	66,099	274,681	0.329	2,418	68,517
Corrections and Rehabilitation	1,976,526	2.342	475,629	1,976,526	2.366	17,401	493,030
Clerk of the Court	130,573	0.155	31,421	130,573	0.156	1,150	32,570
Office of Community & Economic Dev.	141,182	0.167	33,974	141,182	0.169	1,243	35,217
Board of County Commissioners	136,940	0.162	32,953	136,940	0.164	1,206	34,159
Community Action Agency	533,971	0.633	128,494	533,971	0.639	4,701	133,195
Building Department	1,146,752	1.359	275,953	1,146,752	1.373	10,096	286,049
Building Code Compliance	151,260	0.179	36,399	151,260	0.181	1,332	37,731
Net Allocation	<u>84,391,923</u>	<u>100.000</u>	<u>\$20,307,991</u>	<u>83,531,200</u>	<u>100.000</u>	<u>735,386</u>	<u>\$21,043,377</u>
Direct Costs							
Subtotal			\$20,307,991				\$21,043,377
Unallocated Costs			(\$0)				(\$0)
Total Allocation	<u>84,391,923</u>	<u>100.000</u>	<u>\$20,307,991</u>	<u>83,531,200</u>	<u>100.000</u>	<u>735,386</u>	<u>\$21,043,377</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Materials Management Division

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA MATERIALS MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	32,382		32,382
Equipment Use Allowance	100,908		100,908
Office of Performance Improvement	20	0	20
Enterprise Technology Services	76,474	4,402	80,876
County Attorney	18,153	708	18,861
Employee Relations	21,646	1,524	23,170
Finance Department	37,349	3,646	40,996
Audit and Management Services	13,090	273	13,364
Office of Management and Budget	10,368	428	10,796
GSA - Administration	152,108	11,461	163,568
Procurement Management	98,912	13,540	112,452
County Manager	11,565	592	12,157
Business Development	19,640	12,139	31,778
Fair Employment Practices	1,338	50	1,387
GSA - Fleet Management	21,614	791	22,405
GSA - Risk Management	0	1,242	1,242
GSA - Facilities and Utilities Management	0	60,744	60,744
GSA - Construction Management	0	7,697	7,697
Total Cross Allocations from Other Pools	615,568	119,236	734,804
Total Cost to be Allocated	\$615,568	119,236	\$734,804

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	122,006	0.919	\$5,660				\$5,660
Employee Relations	138,524	1.044	6,426				6,426
Finance Department	170,710	1.287	7,919				7,919
Audit and Management Services	18,984	0.143	881				881
Office of Management and Budget	20,085	0.151	932				932
GSA - Administration	23,950	0.180	1,111				1,111
Procurement Management	25,963	0.196	1,204				1,204
County Manager	115,835	0.873	5,374				5,374
Business Development	52,853	0.398	2,452				2,452
Fair Employment Practices	2,489	0.019	115				115
GSA - Fleet Management	449,048	3.384	20,832				20,832
GSA - Risk Management	209,776	1.581	9,732	209,776	1.730	2,062	11,794
GSA - Facilities and Utilities Management	7,077	0.053	328	7,077	0.058	70	398
GSA - Construction Management	35,394	0.267	1,642	35,394	0.292	348	1,990
Office of the CITT	14,068	0.106	653	14,068	0.116	138	791
Team Metro	350,037	2.638	16,239	350,037	2.886	3,441	19,680
Solid Waste Management	392,856	2.961	18,225	392,856	3.239	3,862	22,087
Seaport	201,088	1.515	9,329	201,088	1.658	1,977	11,306
Safe Neighborhood Parks	2,319	0.017	108	2,319	0.019	23	130
Special Housing Programs	45,048	0.339	2,090	45,048	0.371	443	2,533
Planning & Zoning	401,525	3.026	18,627	401,525	3.311	3,947	22,574
Public Works	254,007	1.914	11,784	254,007	2.094	2,497	14,281
Parks and Recreation	647,465	4.879	30,036	647,465	5.338	6,365	36,402
Metro-Dade Police Department	1,706,126	12.858	79,149	1,706,126	14.067	16,773	95,921
Property Appraiser	680,419	5.128	31,565	680,419	5.610	6,689	38,254
Non-Departmental	608,821	4.588	28,244	608,821	5.020	5,985	34,229
Administrative Office of the Courts	68,827	0.519	3,193	68,827	0.567	677	3,870
Metro-Dade Transit Agency	1,215,089	9.157	56,369	1,215,089	10.018	11,945	68,314
Metro Planning Organization	13,992	0.105	649	13,992	0.115	138	787
Metro-Miami Action Plan	21,955	0.165	1,019	21,955	0.181	216	1,234
Medical Examiner	25,544	0.193	1,185	25,544	0.211	251	1,436
Office of the Mayor	28,772	0.217	1,335	28,772	0.237	283	1,618
Library	203,722	1.535	9,451	203,722	1.680	2,003	11,454
Juvenile Assessment Center	34,893	0.263	1,619	34,893	0.288	343	1,962
Homeless Trust	5,929	0.045	275	5,929	0.049	58	333
Department of Human Services	804,716	6.065	37,331	804,716	6.635	7,911	45,243
General Government	289,987	2.185	13,453	289,987	2.391	2,851	16,304
Fire Department	386,245	2.911	17,918	386,245	3.185	3,797	21,715

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA MATERIALS MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Empowerment Zone	790	0.006	37	790	0.007	8	44
Tax Collector	246,523	1.858	11,436	246,523	2.033	2,424	13,860
Elections	586,838	4.423	27,224	586,838	4.838	5,769	32,993
Commission on Ethics	7,509	0.057	348	7,509	0.062	74	422
Department of Environmental Resources Mg	532,411	4.012	24,699	532,411	4.390	5,234	29,933
Cultural Affairs	44,981	0.339	2,087	44,981	0.371	442	2,529
Communications	29,149	0.220	1,352	29,149	0.240	287	1,639
Consumer Services	111,392	0.839	5,168	111,392	0.918	1,095	6,263
Corrections and Rehabilitation	364,111	2.744	16,891	364,111	3.002	3,580	20,471
Clerk of the Court	340,147	2.563	15,780	340,147	2.804	3,344	19,124
Office of Community & Economic Dev.	76,644	0.578	3,556	76,644	0.632	753	4,309
Board of County Commissioners	203,110	1.531	9,422	203,110	1.675	1,997	11,419
Community Action Agency	502,290	3.785	23,302	502,290	4.141	4,938	28,240
Building Department	278,210	2.097	12,906	278,210	2.294	2,735	15,641
Building Code Compliance	148,918	1.122	6,908	148,918	1.228	1,464	8,372
Net Allocation	<u>13,269,167</u>	<u>100.000</u>	<u>\$615,568</u>	<u>12,128,720</u>	<u>100.000</u>	<u>119,236</u>	<u>\$734,804</u>
Direct Costs							
Subtotal			\$615,568				\$734,804
Unallocated Costs							
Total Allocation	<u>13,269,167</u>	<u>100.000</u>	<u>\$615,568</u>	<u>12,128,720</u>	<u>100.000</u>	<u>119,236</u>	<u>\$734,804</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Risk Management Division

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA RISK MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$15,785,951		\$15,785,951
Cross Allocations from Other Pools			
Building Use Allowance	33,873		33,873
Equipment Use Allowance	38,141		38,141
Office of Performance Improvement	20	0	20
Enterprise Technology Services	79,993	4,604	84,597
County Attorney	1,575,980	61,497	1,637,477
Employee Relations	22,495	1,583	24,078
Finance Department	39,068	3,814	42,883
Audit and Management Services	13,667	285	13,952
Office of Management and Budget	10,368	428	10,796
GSA - Administration	158,073	11,911	169,984
Procurement Management	103,463	14,163	117,625
County Manager	31,760	1,624	33,384
Business Development	20,544	12,697	33,240
Fair Employment Practices	1,390	52	1,441
GSA - Fleet Management	32,285	1,181	33,466
GSA - Materials Management	9,732	2,062	11,794
GSA - Facilities and Utilities Management	0	63,541	63,541
GSA - Construction Management	0	703	703
Total Cross Allocations from Other Pools	2,170,851	180,145	2,350,996
Total Cost to be Allocated	\$17,956,802	180,145	\$18,136,947

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	241,000	0.066	\$11,921				\$11,921
County Attorney	63,500	0.017	3,141				3,141
Employee Relations	71,100	0.020	3,517				3,517
Finance Department	51,200	0.014	2,533				2,533
Audit and Management Services	24,200	0.007	1,197				1,197
Office of Management and Budget	24,700	0.007	1,222				1,222
GSA - Administration	23,900	0.007	1,182				1,182
Procurement Management	38,300	0.011	1,894				1,894
County Manager	40,000	0.011	1,979				1,979
Business Development	27,700	0.008	1,370				1,370
GSA - Fleet Management	116,440	0.032	5,760				5,760
GSA - Materials Management	25,100	0.007	1,242				1,242
GSA - Facilities and Utilities Management	71,300	0.020	3,527	71,300	0.020	35	3,562
GSA - Construction Management	50,200	0.014	2,483	50,200	0.014	25	2,508
Aviation Department	6,984,533	1.924	345,478	6,984,533	1.928	3,473	348,951
Team Metro	102,800	0.028	5,085	102,800	0.028	51	5,136
Solid Waste Management	246,353	0.068	12,185	246,353	0.068	122	12,308
Seaport	1,496,862	0.412	74,040	1,496,862	0.413	744	74,784
Safe Neighborhood Parks	2,000	0.001	99	2,000	0.001	1	100
Special Housing Programs	13,191	0.004	652	13,191	0.004	7	659
Planning & Zoning	66,500	0.018	3,289	66,500	0.018	33	3,322
Public Works	434,966	0.120	21,515	434,966	0.120	216	21,731
Parks and Recreation	551,413	0.152	27,275	551,413	0.152	274	27,549
Metro-Dade Police Department	4,394,198	1.210	217,351	4,394,198	1.213	2,185	219,536
Property Appraiser	118,500	0.033	5,861	118,500	0.033	59	5,920
Non-Departmental	331,668,045	91.360	16,405,378	331,668,045	91.549	164,920	16,570,298
Administrative Office of the Courts	232,400	0.064	11,495	232,400	0.064	116	11,611
Metro-Dade Transit Agency	1,965,705	0.541	97,230	1,965,705	0.543	977	98,208
Metro Planning Organization	8,500	0.002	420	8,500	0.002	4	425
Metro-Miami Action Plan	9,600	0.003	475	9,600	0.003	5	480
Medical Examiner	28,700	0.008	1,420	28,700	0.008	14	1,434
Office of the Mayor	20,200	0.006	999	20,200	0.006	10	1,009
Library	552,953	0.152	27,351	552,953	0.153	275	27,626
Juvenile Assessment Center	20,700	0.006	1,024	20,700	0.006	10	1,034
Homeless Trust	5,000	0.001	247	5,000	0.001	2	250
Department of Human Services	475,136	0.131	23,502	475,136	0.131	236	23,738
General Government	3,028,468	0.834	149,798	3,028,468	0.836	1,506	151,304
Fire Department	1,595,304	0.439	78,909	1,595,304	0.440	793	79,702

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA RISK MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Empowerment Zone	25,527	0.007	1,263	25,527	0.007	13	1,275
Tax Collector	89,515	0.025	4,428	89,515	0.025	45	4,472
Elections	32,800	0.009	1,622	32,800	0.009	16	1,639
Commission on Ethics	1,632	0.000	81	1,632	0.000	1	82
Department of Environmental Resources Mg	241,636	0.067	11,952	241,636	0.067	120	12,072
Cultural Affairs	3,659,024	1.008	180,987	3,659,024	1.010	1,819	182,807
Communications	19,200	0.005	950	19,200	0.005	10	959
Consumer Services	53,400	0.015	2,641	53,400	0.015	27	2,668
Corrections and Rehabilitation	2,510,351	0.691	124,170	2,510,351	0.693	1,248	125,418
Clerk of the Court	598,900	0.165	29,624	598,900	0.165	298	29,921
Office of Community & Economic Dev.	346,743	0.096	17,151	346,743	0.096	172	17,323
Board of County Commissioners	52,400	0.014	2,592	52,400	0.014	26	2,618
Community Action Agency	332,322	0.092	16,438	332,322	0.092	165	16,603
Building Department	152,925	0.042	7,564	152,925	0.042	76	7,640
Building Code Compliance	26,200	0.007	1,296	26,200	0.007	13	1,309
Net Allocation	<u>363,033,242</u>	<u>100.000</u>	<u>\$17,956,803</u>	<u>362,286,102</u>	<u>100.000</u>	<u>180,147</u>	<u>\$18,136,949</u>
Direct Costs							
Subtotal			\$17,956,803				\$18,136,949
Unallocated Costs			\$0				\$0
Total Allocation	<u>363,033,242</u>	<u>100.000</u>	<u>\$17,956,803</u>	<u>362,286,102</u>	<u>100.000</u>	<u>180,147</u>	<u>\$18,136,949</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Facilities and Utilities Management

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$21,505,807		\$21,505,807
Cross Allocations from Other Pools			
Building Use Allowance	98,293		98,293
Equipment Use Allowance	181,650		181,650
Office of Performance Improvement	40	1	40
Enterprise Technology Services	232,106	13,359	245,465
County Attorney	57,758	2,254	60,012
Employee Relations	65,788	4,631	70,420
Finance Department	113,360	11,066	124,426
Audit and Management Services	39,683	829	40,512
Office of Management and Budget	27,647	1,141	28,788
GSA - Administration	462,288	34,833	497,121
Procurement Management	300,207	41,096	341,302
County Manager	34,106	1,744	35,850
Business Development	59,609	36,842	96,451
Fair Employment Practices	4,066	151	4,217
GSA - Fleet Management	61,166	2,238	63,404
GSA - Materials Management	328	70	398
GSA - Risk Management	3,527	35	3,562
GSA - Construction Management	0	366,945	366,945
Total Cross Allocations from Other Pools	1,741,621	517,236	2,258,857
Total Cost to be Allocated	\$23,247,428	517,236	\$23,764,664

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	115,046	4.508	\$1,048,046				\$1,048,046
County Attorney	36,398	1.426	\$331,578				\$331,578
Employee Relations	38,509	1.509	350,809				350,809
Finance Department	24,962	0.978	227,399				227,399
Office of Management and Budget	19,574	0.767	178,315				178,315
GSA - Administration	3,582	0.140	32,631				32,631
Procurement Management	20,031	0.785	182,478				182,478
County Manager	38,978	1.527	355,082				355,082
Business Development	21,985	0.862	200,279				200,279
Fair Employment Practices	2,412	0.095	21,973				21,973
GSA - Fleet Management	39,720	1.556	361,841				361,841
GSA - Materials Management	6,668	0.261	60,744				60,744
GSA - Risk Management	6,975	0.273	63,541				63,541
GSA - Construction Management	10,165	0.398	92,601	10,165	0.467	2,415	95,016
Office of the CITT	6,640	0.260	60,489	6,640	0.305	1,578	62,067
Team Metro	21,987	0.862	200,297	21,987	1.010	5,224	205,521
Safe Neighborhood Parks	2,019	0.079	18,393	2,019	0.093	480	18,872
Planning & Zoning	37,116	1.454	338,119	37,116	1.705	8,818	346,937
Public Works	59,363	2.326	540,785	59,363	2.727	14,104	554,889
Parks and Recreation	66,847	2.619	608,963	66,847	3.070	15,882	624,844
Metro-Dade Police Department	47,594	1.865	433,572	47,594	2.186	11,308	444,879
Property Appraiser	50,462	1.977	459,699	50,462	2.318	11,989	471,687
Non-Departmental	756,123	29.630	6,888,127	756,123	34.731	179,642	7,067,769
Metro-Dade Transit Agency	69,809	2.736	635,946	69,809	3.207	16,585	652,531
Metro Planning Organization	4,114	0.161	37,478	4,114	0.189	977	38,455
Medical Examiner	91,776	3.596	836,061	91,776	4.216	21,804	857,865
Office of the Mayor	10,746	0.421	97,894	10,746	0.494	2,553	100,447
Library	253,688	9.941	2,311,046	253,688	11.653	60,272	2,371,318
Juvenile Assessment Center	34,754	1.362	316,602	34,754	1.596	8,257	324,859
Homeless Trust	3,361	0.132	30,618	3,361	0.154	799	31,417
General Government	1,843	0.072	16,789	1,843	0.085	438	17,227
Fire Department	15,670	0.614	142,751	15,670	0.720	3,723	146,473
Tax Collector	47,406	1.858	431,859	47,406	2.178	11,263	443,122
Elections	101,351	3.972	923,287	101,351	4.655	24,079	947,366
Department of Environmental Resources Mg	13,682	0.536	124,640	13,682	0.628	3,251	127,891
Cultural Affairs	8,063	0.316	73,452	8,063	0.370	1,916	75,368
Communications	14,957	0.586	136,255	14,957	0.687	3,554	139,809
Consumer Services	32,054	1.256	292,005	32,054	1.472	7,615	299,621

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Corrections and Rehabilitation	1,894	0.074	17,254	1,894	0.087	450	17,704
Clerk of the Court	295,703	11.587	2,693,794	295,703	13.583	70,254	2,764,048
Office of Community & Economic Dev.	19,402	0.760	176,748	19,402	0.891	4,610	181,358
Board of County Commissioners	43,054	1.687	392,213	43,054	1.978	10,229	402,442
Community Action Agency	40,494	1.587	368,892	40,494	1.860	9,621	378,513
Building Code Compliance	14,938	0.585	136,082	14,938	0.686	3,549	139,631
Net Allocation	<u>2,551,915</u>	<u>100.000</u>	<u>\$23,247,428</u>	<u>2,177,075</u>	<u>100.000</u>	<u>517,236</u>	<u>\$23,764,664</u>
Direct Costs							
Subtotal			\$23,247,428				\$23,764,664
Unallocated Costs							
Total Allocation	<u>2,551,915</u>	<u>100.000</u>	<u>\$23,247,428</u>	<u>2,177,075</u>	<u>100.000</u>	<u>517,236</u>	<u>\$23,764,664</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

General Services Administration - Construction Management Division

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA CONSTRUCTION MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$574,361		\$574,361
Cross Allocations from Other Pools			
Building Use Allowance	\$49,365		\$49,365
Equipment Use Allowance	48,094		48,094
Office of Performance Improvement	20	0	20
Enterprise Technology Services	116,566	6,709	123,275
County Attorney	28,054	1,095	29,149
Employee Relations	32,682	2,301	34,982
Finance Department	56,931	5,558	62,488
Audit and Management Services	19,924	416	20,340
Office of Management and Budget	13,824	570	14,394
GSA - Administration	229,653	17,304	246,957
Procurement Management	150,767	20,639	171,406
County Manager	25,111	1,284	26,395
Business Development	29,936	18,503	48,439
Fair Employment Practices	2,020	75	2,095
GSA - Fleet Management	83,912	3,070	86,981
GSA - Materials Management	1,642	348	1,990
GSA - Risk Management	2,483	25	2,508
GSA - Facilities and Utilities Management	92,601	2,415	95,016
Total Cross Allocations from Other Pools	983,584	80,311	1,063,895
Total Cost to be Allocated	\$1,557,945	80,311	\$1,638,256

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	755,718	3.285	\$51,176				\$51,176
County Attorney	262,953	1.143	17,807				17,807
Employee Relations	40,850	0.178	2,766				2,766
Finance Department	16,205	0.070	1,097				1,097
Audit and Management Services	1,250	0.005	85				85
Office of Management and Budget	28,189	0.123	1,909				1,909
GSA - Administration	365,078	1.587	24,722				24,722
Procurement Management	22,832	0.099	1,546				1,546
County Manager	44,265	0.192	2,998				2,998
Business Development	26,718	0.116	1,809				1,809
Fair Employment Practices	5,313	0.023	360				360
GSA - Fleet Management	845,199	3.674	57,235				57,235
GSA - Materials Management	113,664	0.494	7,697				7,697
GSA - Risk Management	10,388	0.045	703				703
GSA - Facilities and Utilities Management	5,418,691	23.553	366,945				366,945
Office of the CITT	5,224	0.023	354	5,224	0.035	28	382
Team Metro	121,161	0.527	8,205	121,161	0.805	647	8,851
Solid Waste Management	298,487	1.297	20,213	298,487	1.983	1,593	21,806
Seaport	2,387	0.010	162	2,387	0.016	13	174
Safe Neighborhood Parks	74	0.000	5	74	0.000	0	5
Special Housing Programs	8,036	0.035	544	8,036	0.053	43	587
Planning & Zoning	60,913	0.265	4,125	60,913	0.405	325	4,450
Public Works	851,280	3.700	57,647	851,280	5.657	4,543	62,190
Parks and Recreation	134,700	0.585	9,122	134,700	0.895	719	9,841
Metro-Dade Police Department	687,846	2.990	46,580	687,846	4.571	3,671	50,251
Property Appraiser	16,671	0.072	1,129	16,671	0.111	89	1,218
Non-Departmental	3,377,895	14.683	228,746	3,377,895	22.446	18,027	246,772
Administrative Office of the Courts	114,896	0.499	7,781	114,896	0.763	613	8,394
Metro-Dade Transit Agency	148,883	0.647	10,082	148,883	0.989	795	10,877
Metro Planning Organization	1,330	0.006	90	1,330	0.009	7	97
Metro-Miami Action Plan	5,457	0.024	370	5,457	0.036	29	399
Medical Examiner	3,321	0.014	225	3,321	0.022	18	243
Office of the Mayor	112,837	0.490	7,641	112,837	0.750	602	8,243
Library	3,017,608	13.116	204,347	3,017,608	20.052	16,104	220,451
Juvenile Assessment Center	458,456	1.993	31,046	458,456	3.046	2,447	33,493
Justice Systems Support	212,586	0.924	14,396	212,586	1.413	1,135	15,530
Hurricane Recovery	4,608	0.020	312	4,608	0.031	25	337
Homeless Trust	3,918	0.017	265	3,918	0.026	21	286

KPMG Peat Marwick
Cost Allocation Planning & Performance System
GSA CONSTRUCTION MANAGEMENT Cost Pool
For the Period Ended September 30, 2005

Department of Human Services	2,293,772	9.970	155,330	2,293,772	15.242	12,241	167,572
General Government	239,437	1.041	16,214	239,437	1.591	1,278	17,492
Fire Department	16,684	0.073	1,130	16,684	0.111	89	1,219
Empowerment Zone	1,480	0.006	100	1,480	0.010	8	108
Tax Collector	106,276	0.462	7,197	106,276	0.706	567	7,764
Elections	285,023	1.239	19,301	285,023	1.894	1,521	20,822
Commission on Ethics	770	0.003	52	770	0.005	4	56
Department of Environmental Resources Mg	95,698	0.416	6,481	95,698	0.636	511	6,991
Cultural Affairs	20,872	0.091	1,413	20,872	0.139	111	1,525
Communications	47,383	0.206	3,209	47,383	0.315	253	3,462
Consumer Services	43,879	0.191	2,971	43,879	0.292	234	3,206
Corrections and Rehabilitation	964,499	4.192	65,314	964,499	6.409	5,147	70,461
Clerk of the Court	61,442	0.267	4,161	61,442	0.408	328	4,489
Office of Community & Economic Dev.	50,387	0.219	3,412	50,387	0.335	269	3,681
Board of County Commissioners	278,226	1.209	18,841	278,226	1.849	1,485	20,326
Community Action Agency	843,023	3.664	57,088	843,023	5.602	4,499	61,587
Building Department	15,267	0.066	1,034	15,267	0.101	81	1,115
Building Code Compliance	36,233	0.157	2,454	36,233	0.241	193	2,647
Net Allocation	<u>23,006,238</u>	<u>100.000</u>	<u>\$1,557,945</u>	<u>15,048,925</u>	<u>100.000</u>	<u>80,311</u>	<u>\$1,638,256</u>
Direct Costs							
Subtotal			\$1,557,945				\$1,638,256
Unallocated Costs							
Total Allocation	<u>23,006,238</u>	<u>100.000</u>	<u>\$1,557,945</u>	<u>15,048,925</u>	<u>100.000</u>	<u>80,311</u>	<u>\$1,638,256</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

Business Development

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
BUSINESS DEVELOPMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$0		\$0
Cross Allocations from Other Pools			
Building Use Allowance	106,767		106,767
Equipment Use Allowance	22,299		22,299
Enterprise Technology Services	103,225	5,941	109,167
County Attorney	41,256	1,610	42,866
Employee Relations	29,711	2,091	31,802
Finance Department	5,674	554	6,228
Office of Management and Budget	69,118	2,851	71,969
Procurement Management	7	1	8
County Manager	21,929	1,122	23,051
Fair Employment Practices	0	1,836	1,836
GSA - Fleet Management	0	6,580	6,580
GSA - Materials Management	0	2,452	2,452
GSA - Risk Management	0	1,370	1,370
GSA - Facilities and Utilities Management	0	200,279	200,279
GSA - Construction Management	0	1,809	1,809
Total Cross Allocations from Other Pools	399,987	228,497	628,483
Total Cost to be Allocated	\$399,987	228,497	\$628,483

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	23,372,396	4.917	\$19,666				\$19,666
County Attorney	354	0.000	0				0
Employee Relations	22,910	0.005	19				19
Finance Department	32,732	0.007	28				28
Audit and Management Services	991	0.000	1				1
Office of Management and Budget	28,160	0.006	24				24
GSA - Administration	12,536,441	2.637	10,548				10,548
Procurement Management	4,970	0.001	4				4
County Manager	2,058	0.000	2				2
GSA - Fleet Management	139,030,314	29.246	116,981	139,030,314	31.642	72,302	189,283
GSA - Materials Management	23,341,768	4.910	19,640	23,341,768	5.312	12,139	31,779
GSA - Risk Management	24,415,862	5.136	20,544	24,415,862	5.557	12,697	33,241
GSA - Facilities and Utilities Management	70,844,749	14.903	59,609	70,844,749	16.124	36,842	96,452
GSA - Construction Management	35,578,893	7.484	29,936	35,578,893	8.098	18,503	48,439
Aviation Department	9,226,403	1.941	7,763	9,226,403	2.100	4,798	12,561
Office of the CITT	386	0.000	0	386	0.000	0	1
Team Metro	27,836	0.006	23	27,836	0.006	14	38
Solid Waste Management	12,361,504	2.600	10,401	12,361,504	2.813	6,429	16,830
Seaport	1,121,771	0.236	944	1,121,771	0.255	583	1,527
Planning & Zoning	16,059	0.003	14	16,059	0.004	8	22
Public Works	8,944,793	1.882	7,526	8,944,793	2.036	4,652	12,178
Parks and Recreation	32,787,749	6.897	27,588	32,787,749	7.462	17,051	44,639
Metro-Dade Police Department	5,654,701	1.190	4,758	5,654,701	1.287	2,941	7,699
Property Appraiser	2,964	0.001	2	2,964	0.001	2	4
Non-Departmental	38,180,592	8.032	32,125	38,180,592	8.690	19,856	51,981
Administrative Office of the Courts	1,479	0.000	1	1,479	0.000	1	2
Metro-Dade Transit Agency	22,200,905	4.670	18,680	22,200,905	5.053	11,545	30,225
Metro Planning Organization	28	0.000	0	28	0.000	0	0
Metro-Miami Action Plan	925	0.000	1	925	0.000	0	1
Medical Examiner	232,790	0.049	196	232,790	0.053	121	317
Office of the Mayor	1,365	0.000	1	1,365	0.000	1	2
Library	547,784	0.115	461	547,784	0.125	285	746
Juvenile Assessment Center	3,690	0.001	3	3,690	0.001	2	5
Homeless Trust	8	0.000	0	8	0.000	0	0
Department of Human Services	1,117,368	0.235	940	1,117,368	0.254	581	1,521
General Government	87	0.000	0	87	0.000	0	0
Fire Department	7,152,585	1.505	6,018	7,152,585	1.628	3,720	9,738
Empowerment Zone	909	0.000	1	909	0.000	0	1
Tax Collector	62,162	0.013	52	62,162	0.014	32	85
Elections	22,076	0.005	19	22,076	0.005	11	30
Department of Environmental Resources Mg	434,227	0.091	365	434,227	0.099	226	591

KPMG Peat Marwick
Cost Allocation Planning & Performance System
BUSINESS DEVELOPMENT Cost Pool
For the Period Ended September 30, 2005

Cultural Affairs	275,617	0.058	232	275,617	0.063	143	375
Communications	56,213	0.012	47	56,213	0.013	29	77
Consumer Services	2,880	0.001	2	2,880	0.001	1	4
Corrections and Rehabilitation	4,500,684	0.947	3,787	4,500,684	1.024	2,341	6,127
Clerk of the Court	268,026	0.056	226	268,026	0.061	139	365
Office of Community & Economic Dev.	12,719	0.003	11	12,719	0.003	7	17
Board of County Commissioners	58,733	0.012	49	58,733	0.013	31	80
Community Action Agency	785,290	0.165	661	785,290	0.179	408	1,069
Building Department	83,151	0.017	70	83,151	0.019	43	113
Building Code Compliance	20,822	0.004	18	20,822	0.005	11	28
Net Allocation	<u>475,379,879</u>	<u>100.000</u>	<u>\$399,987</u>	<u>439,378,867</u>	<u>100.000</u>	<u>228,497</u>	<u>\$628,483</u>
Direct Costs							
Subtotal			\$399,987				\$628,483
Unallocated Costs							
Total Allocation	<u>475,379,879</u>	<u>100.000</u>	<u>\$399,987</u>	<u>439,378,867</u>	<u>100.000</u>	<u>228,497</u>	<u>\$628,483</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

Fair Employment Practices

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FAIR EMPLOYMENT PRACTICES Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$634,559		\$634,559
Cross Allocations from Other Pools			
Building Use Allowance	\$11,714		\$11,714
Equipment Use Allowance	1,346		1,346
Employee Relations	2,547	179	2,725
Finance Department	573	56	629
Office of Management and Budget	34,559	1,426	35,985
County Manager	2,036	104	2,140
GSA - Fleet Management	0	64	64
GSA - Materials Management	0	115	115
GSA - Facilities and Utilities Management	0	21,973	21,973
GSA - Construction Management	0	360	360
Total Cross Allocations from Other Pools	52,775	24,277	77,052
Total Cost to be Allocated	\$687,334	24,277	\$711,611

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Enterprise Technology Services	601	2.294	\$15,766				\$15,766
County Attorney	116	0.443	3,043				3,043
Employee Relations	132	0.504	3,463				3,463
Finance Department	99	0.378	2,597				2,597
Audit and Management Services	36	0.137	944				944
Office of Management and Budget	56	0.214	1,469				1,469
GSA - Administration	27	0.103	708				708
Procurement Management	67	0.256	1,758				1,758
County Manager	89	0.340	2,335				2,335
Business Development	70	0.267	1,836				1,836
GSA - Fleet Management	302	1.153	7,922	302	1.212	294	8,216
GSA - Materials Management	51	0.195	1,338	51	0.205	50	1,388
GSA - Risk Management	53	0.202	1,390	53	0.213	52	1,442
GSA - Facilities and Utilities Management	155	0.592	4,066	155	0.622	151	4,217
GSA - Construction Management	77	0.294	2,020	77	0.309	75	2,095
Aviation Department	1,354	5.168	35,518	1,354	5.436	1,320	36,838
Office of the CITT	11	0.042	289	11	0.044	11	299
Team Metro	243	0.927	6,374	243	0.976	237	6,611
Solid Waste Management	911	3.477	23,897	911	3.657	888	24,785
Seaport	277	1.057	7,266	277	1.112	270	7,536
Safe Neighborhood Parks	3	0.011	79	3	0.012	3	82
Planning & Zoning	119	0.454	3,122	119	0.478	116	3,238
Public Works	609	2.324	15,975	609	2.445	594	16,569
Parks and Recreation	1,058	4.038	27,754	1,058	4.247	1,031	28,785
Metro-Dade Police Department	3,964	15.129	103,984	3,964	15.914	3,863	107,848
Property Appraiser	228	0.870	5,981	228	0.915	222	6,203
Non-Departmental	2,945	11.240	77,254	2,945	11.823	2,870	80,124
Administrative Office of the Courts	184	0.702	4,827	184	0.739	179	5,006
Metro-Dade Transit Agency	3,529	13.468	92,573	3,529	14.168	3,439	96,013
Metro Planning Organization	17	0.065	446	17	0.068	17	463
Metro-Miami Action Plan	20	0.076	525	20	0.080	19	544
Medical Examiner	59	0.225	1,548	59	0.237	58	1,605
Office of the Mayor	33	0.126	866	33	0.132	32	898
Library	467	1.782	12,250	467	1.875	455	12,706
Juvenile Assessment Center	86	0.328	2,256	86	0.345	84	2,340
Homeless Trust	13	0.050	341	13	0.052	13	354
Department of Human Services	841	3.210	22,061	841	3.376	820	22,881
Fire Department	2,050	7.824	53,776	2,050	8.230	1,998	55,774
Empowerment Zone	9	0.034	236	9	0.036	9	245
Tax Collector	188	0.718	4,932	188	0.755	183	5,115
Elections	101	0.385	2,649	101	0.405	98	2,748
Department of Environmental Resources Mg	452	1.725	11,857	452	1.815	441	12,297
Cultural Affairs	25	0.095	656	25	0.100	24	680
Communications	47	0.179	1,233	47	0.189	46	1,279
Consumer Services	102	0.389	2,676	102	0.409	99	2,775
Corrections and Rehabilitation	2,171	8.286	56,950	2,171	8.716	2,116	59,066

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FAIR EMPLOYMENT PRACTICES Cost Pool
For the Period Ended September 30, 2005

Clerk of the Court	1,107	4.225	29,039	1,107	4.444	1,079	30,118
Office of Community & Economic Dev.	60	0.229	1,574	60	0.241	58	1,632
Board of County Commissioners	139	0.530	3,646	139	0.558	135	3,782
Community Action Agency	532	2.030	13,955	532	2.136	519	14,474
Building Department	263	1.004	6,899	263	1.056	256	7,155
Building Code Compliance	54	0.206	1,417	54	0.217	53	1,469
Net Allocation	<u>26,202</u>	<u>100.000</u>	<u>\$687,333</u>	<u>24,909</u>	<u>100.000</u>	<u>24,277</u>	<u>\$711,611</u>
Direct Costs							
Subtotal			\$687,333				\$711,611
Unallocated Costs							
Total Allocation	<u>26,202</u>	<u>100.000</u>	<u>\$687,333</u>	<u>24,909</u>	<u>100.000</u>	<u>24,277</u>	<u>\$711,611</u>

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

CENTRAL SERVICES COST ALLOCATION PLAN

Office of Performance Improvement

Nature and Extent of Services

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

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

KPMG Peat Marwick
Cost Allocation Planning & Performance System
OFFICE OF PERFORMANCE IMPROVEMENT Cost Pool
For the Period Ended September 30, 2005

Accumulation of Costs			First	Second	Total
			Apportionment	Apportionment	Cost Pool
Total Restated Costs			\$0		\$0
Cross Allocations from Other Pools					
Equipment Use Allowance			2,004		2,004
Finance Department			0	25	25
County Manager			0	5	5
GSA - Fleet Management			0	7	7
Total Cross Allocations from Other Pools			2,004	37	2,041
Total Cost to be Allocated			\$2,004	37	\$2,041

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Employee Relations	53	3.000	\$60	3	3.000	1	\$61
Procurement Management	2	2.000	40	2	2.000	1	41
County Manager	12	12.000	240	12	12.000	4	245
GSA - Fleet Management	4	4.000	80	4	4.000	1	82
GSA - Materials Management	1	1.000	20	1	1.000	0	20
GSA - Risk Management	1	1.000	20	1	1.000	0	20
GSA - Facilities and Utilities Management	2	2.000	40	2	2.000	1	41
GSA - Construction Management	1	1.000	20	1	1.000	0	20
Solid Waste Management	1	1.000	20	1	1.000	0	20
Planning & Zoning	4	4.000	80	4	4.000	1	82
Public Works	1	1.000	20	1	1.000	0	20
Parks and Recreation	2	2.000	40	2	2.000	1	41
Metro-Dade Police Department	1	1.000	20	1	1.000	0	20
Non-Departmental	41	41.000	822	41	41.000	15	837
Metro-Dade Transit Agency	1	1.000	20	1	1.000	0	20
Fire Department	4	4.000	80	4	4.000	1	82
Tax Collector	1	1.000	20	1	1.000	0	20
Department of Environmental Resources Mg	4	4.000	80	4	4.000	1	82
Corrections and Rehabilitation	3	3.000	60	3	3.000	1	61
Building Department	11	11.000	220	11	11.000	4	225
Net Allocation	100	100.000	\$2,004	100	100.000	37	\$2,041
Direct Costs							
Subtotal			\$2,004				\$2,041
Unallocated Costs							
Total Allocation	100	100.000	\$2,004	100	100.000	37	\$2,041

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