

**GENERAL FUND REIMBURSEMENT STUDY
FOR
MIAMI-DADE COUNTY, FLORIDA**

**MIAMI-DADE AVIATION DEPARTMENT
FISCAL YEAR END 2001**



**FINAL REPORT
OCTOBER 2003**

MAXIMUS

Helping Government Serve the People

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SECTION 1

EXECUTIVE

SUMMARY

1. EXECUTIVE SUMMARY



1.1 BACKGROUND

The Miami-Dade County Aviation Department (MDAD) is responsible for the development and operation of a self-supporting system of airports, including:

- Miami International Airport (MIA),
- Four general aviation airports, and
- One training and transition airport.

MDAD is an enterprise fund included in the Miami-Dade County's comprehensive annual financial report. It pays for some services provided directly by other County Departments. Also, MDAD reimburses the General Fund of Miami-Dade County for its portion of the indirect administrative service cost of several County central service departments.

In October 2002, MAXIMUS along with the Consulting Group of South Florida, Inc. and County Officials, began interviewing departmental representatives of Miami-Dade County. MAXIMUS also collected data relevant to the calculation of an indirect cost rate to MDAD. The objectives of this study (2001 Study) were to provide the County with an amended formula (indirect cost rate) to calculate the County services provided to MDAD and to provide recommendations on direct billed services.

In 1995 ("1995 Study"), Deloitte and Touche LLP conducted a cost reimbursement analysis for the county. The purpose of that project was to review the expenses for services provided by County departments to MDAD. The 1995 Study provided the County with a formula for allocating costs for a five-year period from FY 1996 to FY 2000. The 1995 Study was an update to the methodology established in 1990 ("1990 Study") through an analysis conducted by the County's Audit and Management Services Department. The Federal Aviation Administration (FAA) and the Airline Industry approved the 1990 Study. The agreement required the County to review the methodology every five years and recalculate the rate. Thus, the 2001 Study and the 1995 Study were conducted in accordance with the original 1990 agreement.

The 2001 Study prepared by MAXIMUS is based on OMB Circular A-87, FAA guidelines, and other applicable standards. This study is not an audit of expenditures; rather it places a monetary value on services provided to MDAD by other County functions. The 2001 Study is consistent with the methodology used in the prior studies to determine the reimbursement rate for MDAD for County services.



1.2 PROJECT SCOPE

The 1995 Study recommended the amount of indirect costs calculated be translated to a percentage that would be applied over the five years through FYE 2000. MAXIMUS was engaged by the County to review and update the percentage to determine the reimbursement amount based on fiscal year 2001 actual expenditures (FYE 2001). MAXIMUS reviewed each department's costs and allocated those costs incurred for services provided to MDAD. The total allocated cost for all departments was translated into a percentage of MDAD's operating budget.

In FY 2002, County staff began preparations for a new study. Due to an audit by the Federal Department of Transportation Inspector General's Office of the Federal Aviation Administration (FAA), the County delayed the study pending the results of the audit. In March 2003, the findings from the FAA audit were made available and identified \$38,710,289 in potentially inappropriate airport revenue diversions primarily based on the recovery of indirect costs from FYE 1995 to FYE 2000. County staff has communicated with the Federal Department of Transportation Inspector General's Office and the FAA in order to clarify issues regarding the audit. Upon finalizing negotiations regarding the audit, the County will provide a copy of this study to the FAA.



1.3 PROJECT APPROACH OVERVIEW

MAXIMUS reviewed the appropriateness of allocating costs to MDAD by County central service departments. MAXIMUS went through detailed reviews of various departments and conducted numerous interviews. Central services were identified, costs reviewed, tested for being allowable and allocable, and finally allocated based on an appropriate statistical basis. After identifying and allocating these costs, MAXIMUS has prepared an indirect cost rate to be applied retroactively for FYE 2001. Similar to the previous studies, the County will need to seek approval from the FAA and Airline Industry before apply this rate retroactively to FY 2001 as well as to future years.

1.4 PROJECT FINDINGS

This study documents \$7,628,459 in indirect support from County central service departments based on FYE 2001 expenditures and support activities. This amount is net any applicable direct billings or revenue credits. This amount when applied to the Airport's personnel costs, results in an indirect cost rate or reimbursement rate based of 6.7419%. This rate is calculated by adding salaries, overtime and fringe benefits divided by total indirect costs.

This rate should be applied to the applicable personnel expenditures for the subsequent years through FYE 2005 or until a revised submission is required by the FAA. This rate is used to calculate the total general fund reimbursement due from MDAD to the County.

SECTION 2
PROJECT
METHODOLOGY



2. PROJECT METHODOLOGY

Initially, the project team reviewed the prior studies and developed a list of departments and staff necessary to interview and collect data. A complete listing of departmental interviews is included in **Section 3, Summary of Project Findings**. In order to collect consistent field notes, MAXIMUS developed an Interview Guideline Questionnaire that was used as the basis for all interviews.

2.1 COST ALLOCATION GUIDELINES

To compute the general fund reimbursement, MAXIMUS followed the Federal Office of Management and Budget Circular A-87 and ASMB C-10 Guide for State, Local, and Indian Tribal Governments.

OMB A-87 was developed to provide:

- Standardization of procedures and practices for determining costs of Federally funded programs, and
- A methodology to allow for federal agencies to reimburse all costs of an allowable service.

ASMB C-10 was developed to provide:

- Clarification and guidance for implementation of OMB Circular A-87, and
- A mechanism for interpretation of the regulations set forth in OMB A-87 for cost-based Federal awards.

2.2 WHICH COSTS QUALIFY

The Federal cost principles above are polices used to determine which costs the Federal Government should pay. Costs are defined as expenses incurred for a common or joint purpose that:

- benefit more than one cost objective,
- are not directly assignable to specific cost objectives benefiting from the service, and
- are not without effort disproportionate to results achieved.



To be allowable the cost must meet the following criteria.

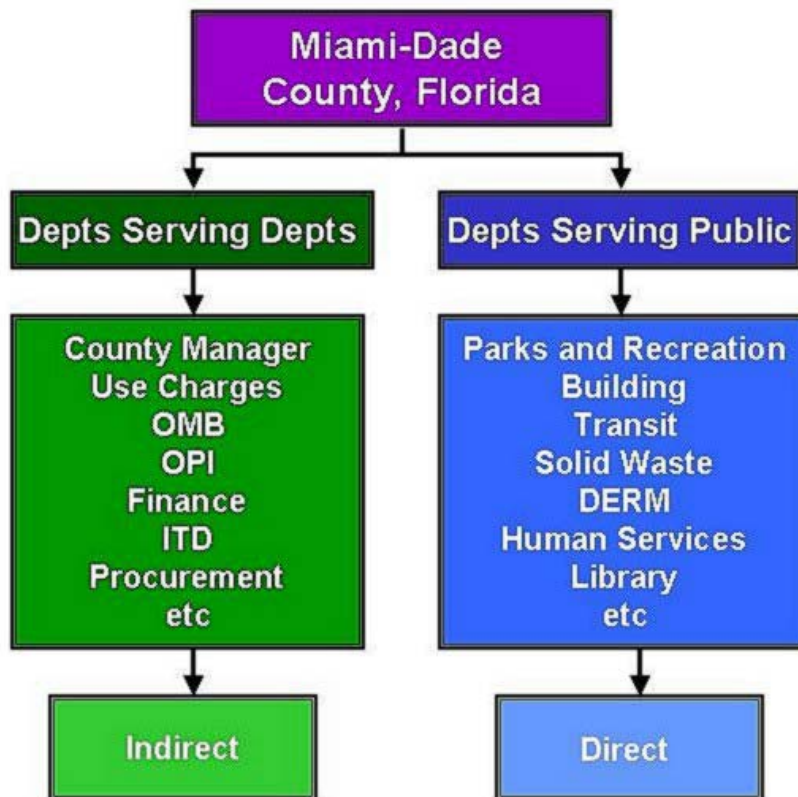
- **Necessary and Reasonable.** The cost does not exceed what would be incurred under normal circumstances.
- **Allocable.** The cost or charges for the goods or services can be assigned according to the relative benefit received.
- **Authorized** and not prohibited under state or local regulations.



- **Conform to Limitations** as set forth in the circular and cost principles.
- **Consistently and Uniformly Applied** to policies of the local government as well as to the Federal program.
- **Accorded Consistent Treatment** whereby costs are assigned as a direct are not allocated as an indirect cost without being net of applicable credits.
- **Generally Accepted Accounting Principles** are applied unless noted in OMB Circular A-87.
- **Documented.**

These policies do require a uniform approach to determining cost, promotion of effective program delivery and efficiency as well as promotion of better relationships among local governments and the federal government.

After determining which costs qualified, MAXIMUS identified whether the department is an indirect cost to be allocated in the plan or a department serving the public, which is a receiver of costs. This is demonstrated in the chart below. Please note, not all departments are referenced in this illustration.



2.3 COST ALLOCATION METHODOLOGY

MAXIMUS applied a double step-down methodology in its cost allocation procedures for Miami-Dade County, Florida. The software provides for the inputting of all allowable costs by cost center identifications consistent with the County’s accounting code structure. This capability allows for reconciling to the County’s financial reporting systems.



2.3.1 COST ALLOCATION OVERVIEW

MAXIMUS applied a double step-down methodology in its cost allocation procedures for Miami-Dade County, Florida. The proprietary software is the tool with which the step-down methodology is accomplished.

Additionally the software provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

2.3.2 INITIATING THE PROCESS

Determination of the data to be included within the cost allocation process is accomplished through:

- application of OMB Circular A-87 guidelines,
- interviews,
- review of financial documents,
- review of organizational structure, and
- analysis of statistical data relative to benefit of services provided.

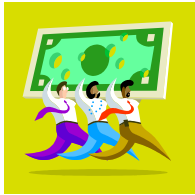
2.3.3 ESTABLISHING THE COST POOLS TO BE ALLOCATED



The organizational structure of the County is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the “Central Service Departments” in the cost allocation plan.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.



2.3.4 ESTABLISHING THE STATISTICAL MEASUREMENTS OR BASES FOR ALLOCATION

Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

2.3.5 ACCOMMODATING EXCEPTIONS AND ADJUSTMENTS

Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.



2.3.6 THE DOUBLE STEP-DOWN METHODOLOGY

Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

To demonstrate the potential inequity of a single step-down for the County, consider the costs of the Purchasing function and of the Accounts Payable function. Purchasing processes the purchase orders for the materials and supplies that Accounts Payable uses to serve the departments of the County. This cost is rightfully allocable to all the departments that Accounts Payable serves. If Purchasing allocates its costs after Accounts Payable allocates its costs, then the costs that are attributable to the services provided to Accounts Payable will be prorated to the other departments served by Purchasing. This method can then send costs to departments disproportionate to the benefit received from those costs.

Accounts Payable provides services to Purchasing. Similarly if Accounts Payable allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Accounts Payable. Again this method can send costs to

departments disproportionate to the benefit received from those costs. The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over 35 years been accepted by Federal Cognizant Agencies.



2.3.7 THE FIRST STEP-DOWN

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

2.3.7.1 The Process

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- costs from the audited financials,
- cost adjustments,
- credits, and
- costs received from other Central Service Departments that have completed their first round allocations.

2.3.7.2 The Results

At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.



2.3.8 THE SECOND STEP-DOWN

The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

2.3.8.1 The Process

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- costs received from other Central Service Departments that have completed their second round allocations, and
- costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.

2.3.8.2 The Results

At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.

2.3.9 SUPPLEMENTAL COMMENTS

When the relationships between and among the Central Service Departments are greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.

2.4 FY 2001 COSTS AND INDIRECT COST RATE



MAXIMUS reviewed the appropriateness of allocating costs to MDAD by County central service departments. MAXIMUS went through detailed reviews of various departments and conducted numerous interviews. Central services were identified, costs reviewed, tested for being allowable and allocable, and finally allocated based on the appropriate statistical basis. After identifying and allocating these costs, MAXIMUS prepared an indirect cost rate to be applied retroactively for FYE 2001. Similar to the previous studies, the County will need to seek approval from the FAA and Airline Industry before apply this rate retroactively to FY 2001 as well as to future years.

SECTION 3
SUMMARY OF
PROJECT
FINDINGS



3. SUMMARY OF PROJECT FINDINGS

MAXIMUS reviewed the appropriateness of allocating costs to MDAD by County central service departments. MAXIMUS went through a detailed review of the departments and conducted numerous interviews.

3.1 INTERVIEWS

Through the interview process, central services were identified, costs reviewed, and allocated based on the appropriate statistical basis. To update the formula used by the County, MAXIMUS interviewed 92 County staff personnel from the various departments. The table below alphabetically lists by department the County and MDAD staff members that were interviewed during this engagement. The individuals, position and functions are based on the information at the time of the interviews from October to December 2002.

Department	Name	Position/Function
Aviation	Angela Gittens	Director
	Ana Sotorrio	Associate Director, Governmental Affairs
	Anne Lee	Associate Director for Professional Compliance
	Bobbie Phillips	Assistant Director, Administrative Services
	Bruce Drum	Asst. Aviation Dir., Airside Operations & GAA
	Esterlene Lewis	Associate Director for Minority Affairs
	Ezekiel Orji	Director, Finance
	Lauren Stover	Terminal Operations Specialist
	Herb Busher	Manager, Technical Support
	Mark Forare	Assistant Director, Safety and Security
	Maurice Jenkins	Manager, Information Services
	Max Fajardo	Manager, Maintenance Engineering
	Miguel Southwell	Assistant Director, Business Development
	Wallace Madry	Manager
	Mohammed Osman	Revenue Control Analyst
Narinder Jolly	Asst. Aviation Director Facilities Dev.	
Audit and Management Services	Cathy Jackson	Director
Art in Public Places	Ivan Rodriguez	Director
Building	Charles Danger	Director
Building Code Compliance Office	Herminio Gonzalez	Director
Business Development	Marsha Jackman	Director
	Sheri McGriff	Director, Administrative and Financial Development
Capital Improvement Construction Coordination	Roger Hernstadt	Director

Department	Name	Position/Function
Clerk of Court	Harvey Ruvin	Clerk
Communications	Juan Mendieta	Director
Corrections and Rehabilitation	Lois Spears	Director
County Attorney	Abigail Price-Williams	Asst. County Attorney at MDAD
	R. Ginsburg	Director
	M. Greenberg	Assistant Director
	Robert Cuevas	Assistant County Attorney
County Manager	Bill Johnson	Assistant County Manager
	Diane Davis	Agenda Coordinator
	Marcia Saunders	Director, Fair Employment Practices
	Randy Witt	Chief Information Officer
Cultural Affairs	Michael Spring	Director
Department of Environmental Resource Management	Dr. Doug Yoder	Assistant Director
E-Government	Judy Zito	Director
Employee Relations	Constance Butler	Director, Career Development
	Don Allen	Director
	Geoff Martin	Director, Labor Management
	Jay Flynn	Director, Administrative Division
	Mary Lou Rizzo	Director, Personnel Services
	Ron Williamson	Manager, Administrative Operations
Employee Recognition	Maria Casellas	Director
	Sara Vallazza	ESP Coordinator
Finance	Blanca Padron	Controller, Accounting and Reporting
	Jimmy Carmentate	Accounts Payable
	Rachel Baum	Director
	Grace Cespedes	Assistant Director
Fire	Angela Boreland	Assistant Director Fire and Rescue
	Charles Phillips	Fire Chief
	Chuck Lanza	Deputy Director, OEM
	Larry Rangel	Assistant Director Fire and Rescue
	Manny Mena	Chief, Airport
General Services Administration	Ana B. Gutierrez	Division Director, Fleet
	Barbara Dunlop	Asst. Director, Risk Management
	Bernard McGriff	Director
	Clayton Baptiste	Division Director, Admin. Services
	Dan Holder	Deputy Director, ADA Coordination
	Jerry Hall	Division Director, Facilities and Utilities
	Lou Lesinski	Division Director, Materials Management
	Mercedes Sosa	Division Director, Construction Management
Independent Review Panel	Dr. Eduardo I. Diaz	Director
Information Technology Department	Burt Bertagna	Director, Chief Technology Officer
	Felix Perez	Telephone Services
	Gus Chicola	Central Mainframe Support
	Jose Otero	Radio Services
	Shahram Kamali	Assistant Director
Metropolitan Planning Organization	Jose Mesa	Director
	Irma San Roman	Assistant Director

Department	Name	Position/Function
Office of Management and Budget	Dan Wall	Grants Coordinator
	Dr. David Morris	Director
Office of Performance Improvement	Corinne Brody	Director
	Marla Warner	Special Project Administrator
Park and Recreation	Howard Gregg	Asst. Director, Planning & Dev.
Planning and Zoning	Benigna Marko	Administrative Services Division Director
	Diane O'Quinn Williams	Director
	Manuel Rodriguez	Manager
Police	Carlos Alvarez	Director
	Jane Feuer	Assistant Director, Support Functions
	Major David Walker	Training Bureau
	Major Michael Hammerschmidt	Airport
	Robert Parker	Assist. Director
Procurement	Luisa Millan-Donovan	Director, Professional, Technical & Expert Division
	Pam Paulk	A & E Specifications & Standards Manager
	Ted Lucas	Director
	Tony Arroyo	Director, Bids & Contract Division
Public Works	Aristides Rivera	Director
	Ines Beecher	Assistant Director
Solid Waste	Andrew Wilfork	Director
	Charles Parkinson	Chief of Management & Information Services Division
	Rick Rayborn	Accounting Department, Accountant 3
	Willa Kaigler	Director's Secretary
Team Metro	Sammie Walthour	Deputy Director
Transit	Danny Alvarez	Director
Water and Sewer Department	Bill Brant	Director
	Dana Moss	Asst. Director, Finance



The outcome of the interviews enabled MAXIMUS to determine which costs met the criteria set forth in the federal guidelines. The departments were grouped into two categories as follows:

- Central Services - departments that allocate costs, or
- Receiving Departments - receive costs from the Central Services.

The table below shows how MAXIMUS classified the departments based on the outcome of the interviews.

Department	Central Service	Receiving Department
Audit and Management Services	✓	
Building Use Allowance	✓	
Capital Improvement Construction Coordination	✓	
Community Relations	✓	
County Attorney	✓	
County Manager	✓	
Employee Relations	✓	
Equipment Use Allowance	✓	
Fair Employment Practices	✓	
Finance	✓	
Fire Department	✓	
General Services Administration	✓	
Information Technology Department	✓	
Office of Management and Budget	✓	
Office of Performance Improvement	✓	
Police Department	✓	
Procurement Management	✓	
Art in Public Places		✓
Aviation Department		✓
Building Code Compliance Office		✓
Building Department		✓
Business Development		✓
Chief Information Officer ¹		✓
Clerk of Court		✓
Communications		✓
Corrections and Rehabilitation		✓
County Commission ²		✓
Cultural Affairs		✓
Culture and Recreation		✓
Department of Environmental Resource Management		✓
E-Government ¹		✓
Health & Human Services		✓
Independent Review Panel		✓
Mayor ²		✓
Metropolitan Planning Organization		✓
Planning and Zoning		✓
Public Works		✓
Solid Waste		✓
Team Metro		✓
Transit		✓
Transportation (non-Aviation)		✓
Water and Sewer Department		✓

¹ Allowable Costs that have not been included due to relative benefit not adequately defined.

² Not Allowable under OMB Circular A-87.



3.2 CENTRAL SERVICES

Through the interview process, central services were identified, costs reviewed, and allocated based on the appropriate measures. For MAXIMUS to consider a cost a central service, we applied the following guidelines:

- Met the criteria established in OMB A-87 Circular and other applicable guidelines,
- Costs were documented,
- Had a definable service, and
- Provided an allocation statistic such that relative benefit can be assigned or derived.

For the purposes of this study, MAXIMUS classified the costs associated with the Mayor and Commission as a receiving department. Their costs were disallowed under A-87 Guidelines that states the costs of elected officials is not an allowable expense. The previous table shows the central services that were included in the allocation of costs to MDAD for the purpose of determining the reimbursement formula.

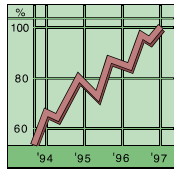
The allocated costs associated with Building Use Allowance and Equipment Use Allowance was not directly allocated to MDAD. These amounts were included and allocated to the central services listed above. Then the department reallocated these costs to the MDAD and Non-MDAD cost pools based on the appropriate percentages. For more information about each service, please refer to **Section 4, Recap of Central Service Departments**.



3.3 RECEIVING DEPARTMENTS

Any department that was not classified as a central service is considered a receiving department. For the purposes of this study, allocated costs were assigned to either providing support services to MDAD or to Non-MDAD Support Services. Only the indirect costs associated with providing services to MDAD were included in the rate calculation.

After identifying and allocating these costs, MAXIMUS converted the allocated cost to an indirect rate to be applied retroactively for FYE 2001. Similar to the previous studies, the County will need to seek approval from the FAA and Airline Industry to apply this rate retroactively to FY 2001 as well as future years.



3.4 SUMMARY OF REIMBURSABLE COSTS

MAXIMUS used a double step down approach as outlined in **Section 2 Report Methodology**. The double step-down is supported by the OMB A-87 consistency of allocation requirement and has been in place for 35 years. This approach has been widely accepted by Federal Cognizant Agencies.

For the following departments, MAXIMUS did not allocate any direct expenditures, only the cross-allocated costs as a result of the double step down in the cost allocation plan. These are:

- Capital Improvement Construction Coordination,
- General Services Administration, and
- Information Technology Department.

The costs associated with the remaining departments are net of applicable revenue or direct bill credits. The table that follows shows the total cost applicable to providing support services to MDAD and Non-MDAD Departments.

Central Service	Aviation	Non Aviation	Sub Total	Direct Billed	Total
County Manager	\$283,495.62	\$2,870,334.30	\$3,153,829.92		\$3,153,829.92
Office of Performance Improvement	\$63,459.51	\$713,913.60	\$777,373.11		\$777,373.11
Office of Management and Budget	\$42,706.99	\$1,870,565.62	\$1,913,272.61		\$1,913,272.61
Office of the County Attorney	\$531,712.03	\$5,901,373.64	\$6,433,085.67		\$6,433,085.67
Fair Employment Practices	\$19,733.96	\$445,411.83	\$465,145.79		\$465,145.79
Capital Improvement Construction Coordination	\$55,479.63	\$107,590.95	\$163,070.58		\$163,070.58
Community Relations	\$48,439.58	\$490,440.64	\$538,880.22		\$538,880.22
Finance Department	\$216,562.04	\$23,926,525.36	\$24,143,087.40		\$24,143,087.40
Procurement Management	\$444,568.82	\$5,308,430.19	\$5,752,999.01	\$185,000.00	\$5,937,999.01
Audit and Management Services	\$203,847.37	\$1,885,174.60	\$2,089,021.97	\$1,100,001.00	\$3,189,022.97
Employee Relations	\$568,460.08	\$5,755,540.17	\$6,324,000.25		\$6,324,000.25
General Services Administration	\$903,920.96	\$10,233,427.50	\$11,137,348.46		\$11,137,348.46
Information Technology Department	\$10,355.97	\$4,614,994.93	\$4,625,350.90		\$4,625,350.90
Police Department	\$2,447,679.82	\$70,714,090.16	\$73,161,769.98		\$73,161,769.98
Fire and Rescue Department	\$1,788,036.52	\$29,646,135.61	\$31,434,172.13		\$31,434,172.13
Total Allocated	\$7,628,458.90	\$164,483,949.10	\$172,112,408.00	\$1,285,001.00	\$173,397,409.00



3.5 REIMBURSEMENT FORMULA (INDIRECT COST RATE)

This study documented \$7,628,459 in total indirect cost from County central service departments based on FYE 2001 expenditures and support activities. This amount is net any applicable direct billings or revenue credits. The indirect costs are based on following OMB Circular A-87 Guidelines and the plan is included as Appendix A.

MDAD General Fund Reimbursement Rate Based on OMB Circular A-87 Guidelines		
Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rates
\$7,628,459	\$113,149,239	6.7419%

The indirect cost rate base is the summary of all salary and fringe benefits for MDAD personnel. This amount when applied to the Airport’s personnel costs, results in an indirect cost rate proposal or reimbursement rate based of 6.7419%.

To provide the County with an applicable comparison to the prior calculated rates, MAXIMUS has included a modified full cost plan. Due to the prior studies including the costs of the Mayor and Commission in the reimbursement formula, MAXIMUS revised the OMB Circular A-87 Cost Allocation Plan and included this as Appendix C, Modified Full Cost Allocation Plan. This rate is provided for informational purposes only. The Modified Full Cost Plan documented \$8,815,684 in total indirect cost from County central service departments based on FYE 2001 expenditures and support activities. This amount is net any applicable direct billings or revenue credits. The modified rate is as follows:

MDAD General Fund Reimbursement Rate Based on Modified Full Cost Guidelines		
Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rates
\$8,815,684	\$113,149,239	7.7912%



3.6 OTHER CONSIDERATIONS

Due to the findings in the FAA Audit, the County should consider including MDAD in the Countywide A-87 Cost Allocation Plan. The methodology used by MAXIMUS to determine the reimbursement rate and the County prepared A-87 Plan are based on the same federal principles. This would address one of the major findings that the current Countywide Plan and the previous Airport Studies were developed independent of each other.

With the aforementioned, MAXIMUS calculated the rate to the airport as if they were included in a comparable Countywide plan and that only the proportionate share of the expenses allocated to the airport and those costs were consistent with the benefit being derived by MDAD. This ensures the following factors:

- The rate is based on A-87 Principles,
- Provides a single methodological approach to recovering indirect costs,
- The rate is flexible and can accommodate changes in services annually,
- The rate is net of all applicable direct bills and other credits, and
- The County recovers its proportionate share of General Fund costs paying for services at MDAD by setting the rate each year.

3.7 APPLYING THE CALCULATED RATE

This rate should be applied to the applicable personnel expenditures for the subsequent years through FYE 2005 to calculate the total general fund reimbursement due from MDAD to the County. For example, if the Indirect Cost Rate Base for FYE 2002 were \$115,000,000, the reimbursement to the General Fund would be 6.7419%.of \$115,000,000 or \$7,753,185 net of any direct billings or revenue credits.

SECTION 4
RECAP OF
CENTRAL
SERVICE
DEPARTMENTS



4. RECAP OF CENTRAL SERVICE DEPARTMENTS

4.1 SUMMARY SHEETS

In the pages that follow, MAXIMUS has provided a summary for each central service department included in the determination of the reimbursement rate. Each summary provides the following information:

- Miami-Dade County Department Code,
- Detail Schedule Number,
- Nature of Costs providing a brief description of the services being provided,
- Allocation or Billable Basis for allocating the cost of the services being provided,
- Direct Cost Component,
- Indirect Cost Component,
- Total Allocated Cost, and
- Comparison of Calculated charges by Service from the FYE 1990 Study, FYE 1993 Study and the FYE 2001 Study.

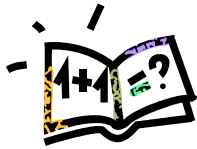
4.2 CENTRAL SERVICES REVIEWED



The matrix below provides a reference to the departments reviewed in the following pages.

Department	Detail Schedule
Building Use Allowance	1
Equipment Use Allowance	2
County Manager	3
Office of Performance Improvement	4
Office of Management and Budget	5
Office of County Attorney	6
Fair Employment Practices	7
Capital Improvement Construction Coordination	8
Office of Community Relations	9
Finance Department	10
Procurement Management	11
Audit and Management Services	12

Department	Detail Schedule
Employee Relations	13
General Services	14
Information Technology Department	15
Miami-Dade Police Department	16
Miami-Dade Fire Rescue Department	17



This information is at the summary level. For specific information about each department, please use the cross-reference to locate the MAXCARS detailed analysis. By referring to **Section 6, Table of Contents** or the detail schedules beginning with **Schedule 1.002**.



Building Use Allowance

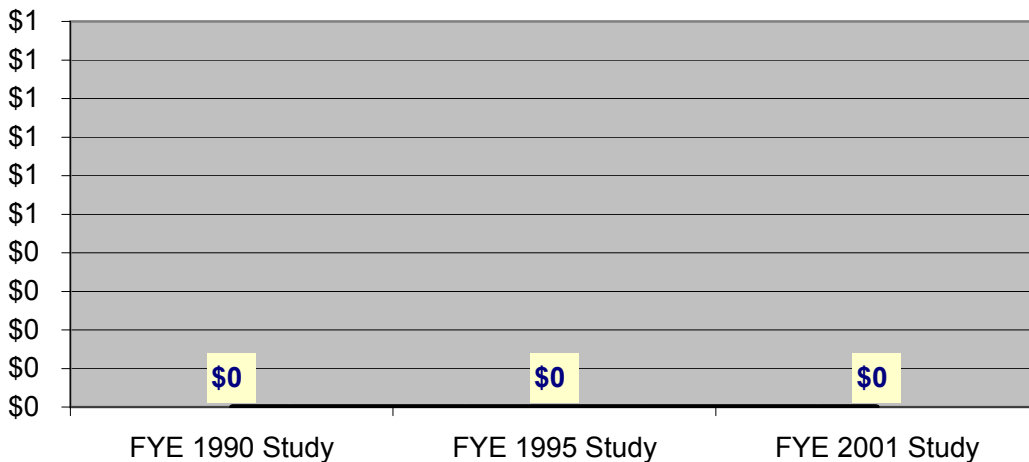
Department Code: Not Applicable **CAP Code: 10** **Detail Schedule: 1**

Nature of Costs: A use allowance has been calculated for selected County owned buildings in lieu of depreciation expense. The use allowance is equal to 2% of the recorded construction and improvement costs as of September 30, 2001 for the Stephen P. Clark Center and the Courthouse. Only the proportional cost for Central Service Departments were included.

Allocation or Billable Basis: The proportional share of the calculated use allowance applied to the each building then being allocated by the total square footage occupied by Department. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$0						
Less Deductions for Capital	\$0						
Total Direct Cost Allocated	\$0						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$624,643						
Equipment Use Allowance	\$0						
County Manager	\$0						
Office of Performance Improvement	\$0						
Office of Management & Budget	\$0						
County Attorney	\$0						
Fair Employment Practices	\$0						
Community Relations	\$0						
Finance Department	\$0						
Procurement Management	\$0						
Audit & Management	\$0						
Employee Relations	\$0						
General Services	\$0						
Total Indirect Cost Allocated	\$624,643						
Total Allocated:	\$624,643	\$0	0.00%	\$624,643	100.00%	\$0	0.00%

Comparison of MDAD Calculated Charges





Equipment Use Allowance

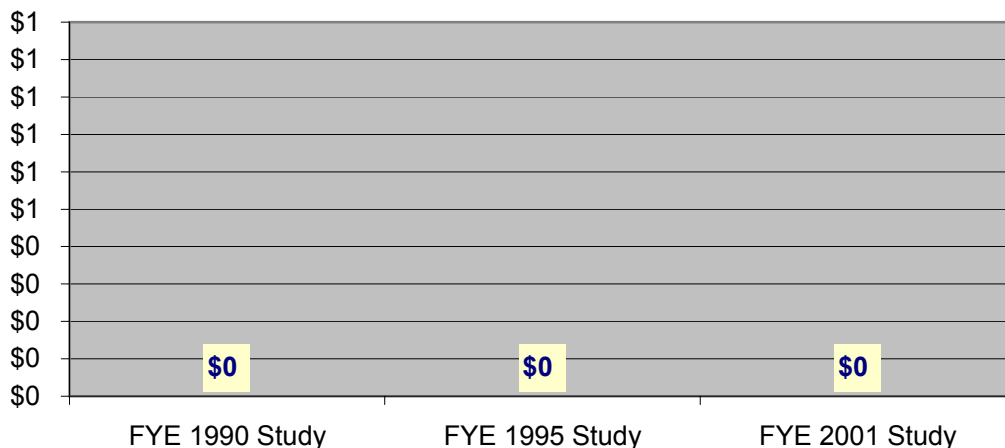
Department Code: Not Applicable **CAP Code: 20** **Detail Schedule: 2**

Nature of Costs: The City's property management system maintains data by individual index code for all City-owned furniture and equipment. City is allowed to claim a use allowance equal to 6 2/3% of the acquisition cost for equipment purchased with General Fund dollars. Only the cost for Central Service Departments were included.

Allocation or Billable Basis: The use allowance has been allocated based on the total acquisition cost of equipment assigned to each General Fund department. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$0						
Less Deductions for Capital	\$0						
Total Direct Cost Allocated	\$0						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$0						
Equipment Use Allowance	\$25,399,896						
County Manager	\$0						
Office of Performance Improvement	\$0						
Office of Management & Budget	\$0						
County Attorney	\$0						
Fair Employment Practices	\$0						
Community Relations	\$0						
Finance Department	\$0						
Procurement Management	\$0						
Audit & Management	\$0						
Employee Relations	\$0						
General Services	\$0						
Total Indirect Cost Allocated	\$25,399,896						
Total Allocated:	<u>\$25,399,896</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$25,399,896</u>	<u>100.00%</u>	<u>\$0</u>	<u>0.00%</u>

Comparison of MDAD Calculated Charges





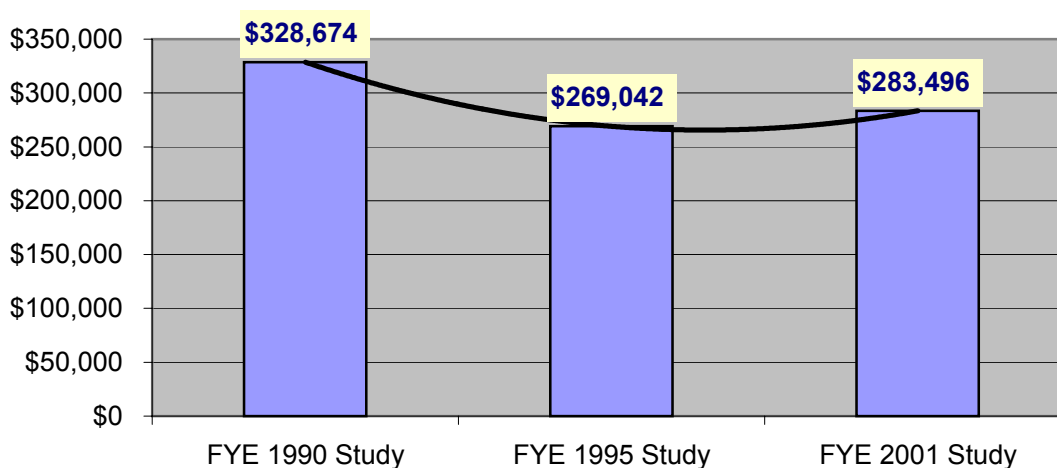
County Manager		
Department Code: CM	CAP Code: 500	Detail Schedule: 3

Nature of Costs: Implement Mayoral and Board of County Commissioners policy. Oversee and manage all departmental activities and services. This includes the Executive Office, Administration, and Agenda Coordination functions.

Allocation or Billable Basis: Based on the total number of positions per department supervised. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$3,817,532						
Less Deductions for Capital	(\$7,348)						
Total Direct Cost Allocated	<u>\$3,810,184</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$6,281						
Equipment Use Allowance	\$44,683						
Office of Performance Improvement	\$99,938						
Office of Management & Budget	\$135,313						
County Attorney	\$185,258						
Fair Employment Practices	\$350						
Community Relations	\$989						
Finance Department	\$2,798						
Procurement Management	\$18,902						
Audit & Management	\$126,909						
Employee Relations	\$11,284						
General Services	\$8,565						
Information Technology	\$257						
Total Indirect Cost Allocated	<u>\$641,527</u>						
Total Allocated:	<u>\$4,451,711</u>	<u>\$283,496</u>	<u>6.37%</u>	<u>\$327,797</u>	<u>7.36%</u>	<u>\$3,840,418</u>	<u>86.27%</u>

Comparison of MDAD Calculated Charges





Office of Performance Improvement

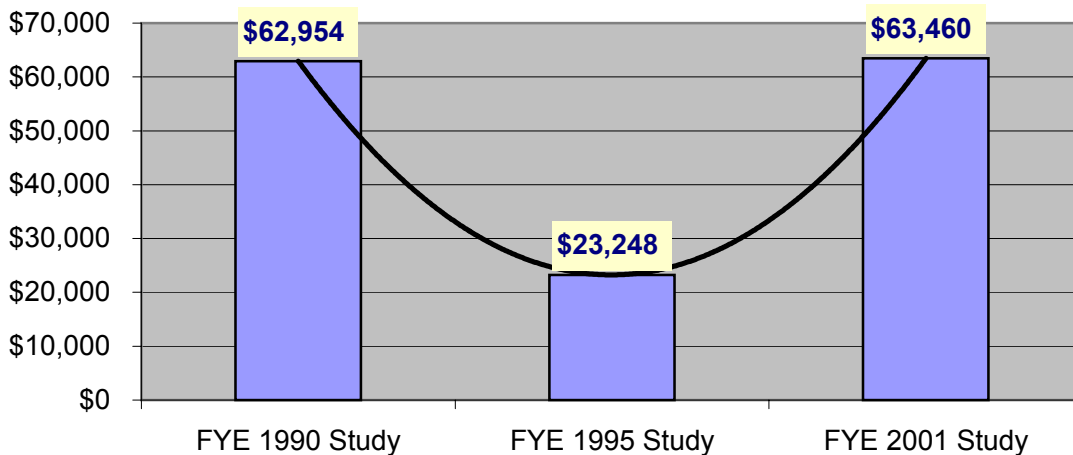
County Department Code: OP	CAP Code: 600	Detail Schedule: 4
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Nature of Costs: Conducts and monitors management efficiency projects in conjunction with operating departmental personnel, coordinates the countywide strategic planning efforts, and assists operating departments with best management practices.

Allocation or Billable Basis: Functionalized into 3 service delivery functions: (1) *Countywide Services* is allocated based on the number of positions per department served; (2) *Administrative Orders* is based on the number of AO's per department served; and (3) *Specific Projects* is based on the number of hours served by department. Allowable cost under OMB A-87.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$1,105,746						
Less Deductions for Capital	(\$15,305)						
Total Direct Cost Allocated	<u>\$1,090,441</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$32,913						
Equipment Use Allowance	\$835						
County Manager	\$2,505						
Office of Management & Budget	\$102,470						
Fair Employment Practices	\$151						
Community Relations	\$428						
Finance Department	\$814						
Procurement Management	\$1,650						
Employee Relations	\$4,880						
General Services	\$1,253						
Information Technology	\$15						
Total Indirect Cost Allocated	<u>\$147,914</u>						
Total Allocated:	<u>\$1,238,355</u>	<u>\$63,460</u>	<u>5.12%</u>	<u>\$242,655</u>	<u>19.60%</u>	<u>\$932,240</u>	<u>75.28%</u>

Comparison of MDAD Calculated Charges





Office of Management and Budget

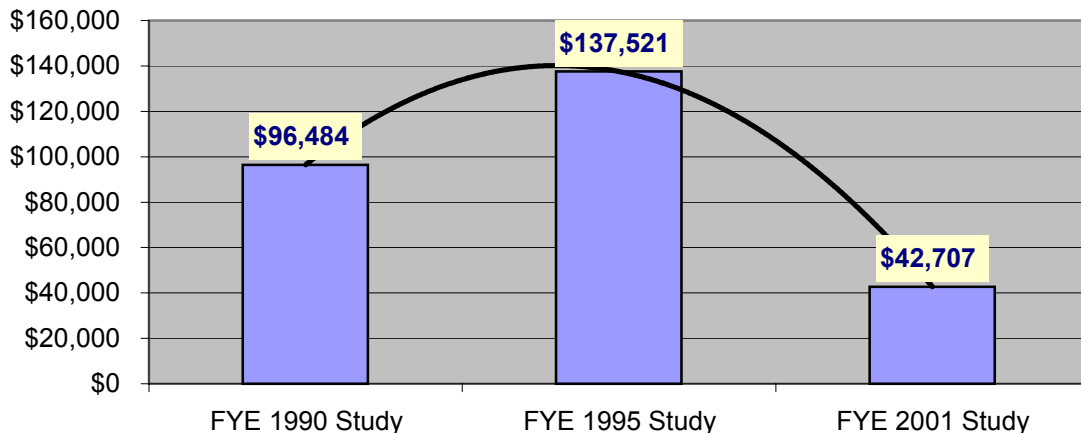
Department Code: BU **CAP Code: 700** **Detail Schedule: 5**

Nature of Costs: Prepares and monitors the County's operating and capital budgets as well as capital planning. OMB coordinates and monitors departmental performance reporting systems and business plans. OMB prepares financial and management analyses as well as quarterly reports.

Allocation or Billable Basis: Based on the weighted average of staff time devoted to serving and providing direct support to departments during FYE 2001. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$2,336,887						
Less Deductions for Capital	\$0						
Total Direct Cost Allocated	<u>\$2,336,887</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$2,844						
Equipment Use Allowance	\$14,254						
County Manager	\$5,009						
Office of Performance Improvement	\$7,365						
County Attorney	\$51,040						
Fair Employment Practices	\$303						
Community Relations	\$855						
Finance Department	\$8,102						
Procurement Management	\$15,734						
Audit & Management	\$81,069						
Employee Relations	\$9,759						
General Services	\$6,893						
Information Technology	\$2,422						
Total Indirect Cost Allocated	<u>\$205,649</u>						
Total Allocated:	<u>\$2,542,536</u>	<u>\$42,707</u>	<u>1.68%</u>	<u>\$629,416</u>	<u>24.76%</u>	<u>\$1,870,413</u>	<u>73.56%</u>

Comparison of MDAD Calculated Charges





County Attorney's Office

Department Code: AT

CAP Code: 850

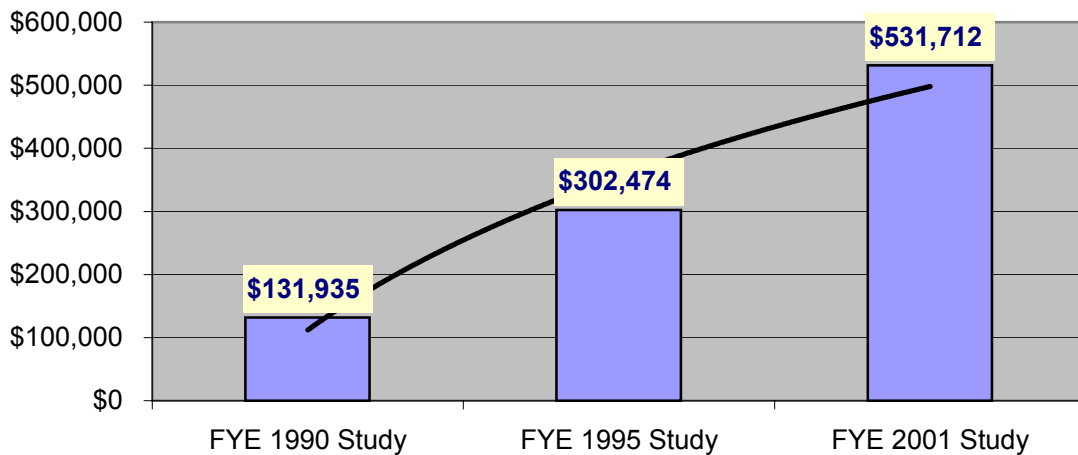
Detail Schedule: 6

Nature of Costs: To ensure proper legal representation for Miami-Dade County, its Agencies, Instrumentalities and Boards.

Allocation or Billable Basis: Functionalized into 2 service delivery functions: (1) *MDAD Support* is a direct allocation for policy direction and supervision of County Attorneys and paralegals working at MDAD; and (2) *Non-MDAD Services* is a weighted average of staff time serving departments during FYE 2001. Allowable cost under OMB A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$10,142,528						
Less Deductions for Capital	(\$92,435)						
Total Direct Cost Allocated	<u>\$10,050,093</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$10,738						
Equipment Use Allowance	\$57,512						
County Manager	\$21,133						
Office of Performance Improvement	\$4,696						
Office of Management & Budget	\$12,812						
Fair Employment Practices	\$1,278						
Community Relations	\$3,608						
Finance Department	\$5,888						
Procurement Management	\$7,115						
Audit & Management	\$12,533						
Employee Relations	\$41,172						
General Services	\$16,348						
Information Technology	\$7						
Total Indirect Cost Allocated	<u>\$194,840</u>						
Total Allocated:	<u>\$10,244,933</u>	<u>\$531,712</u>	<u>5.19%</u>	<u>\$3,811,943</u>	<u>37.21%</u>	<u>\$5,901,278</u>	<u>57.60%</u>

Comparison of MDAD Calculated Charges





Office of Fair Employment Practices

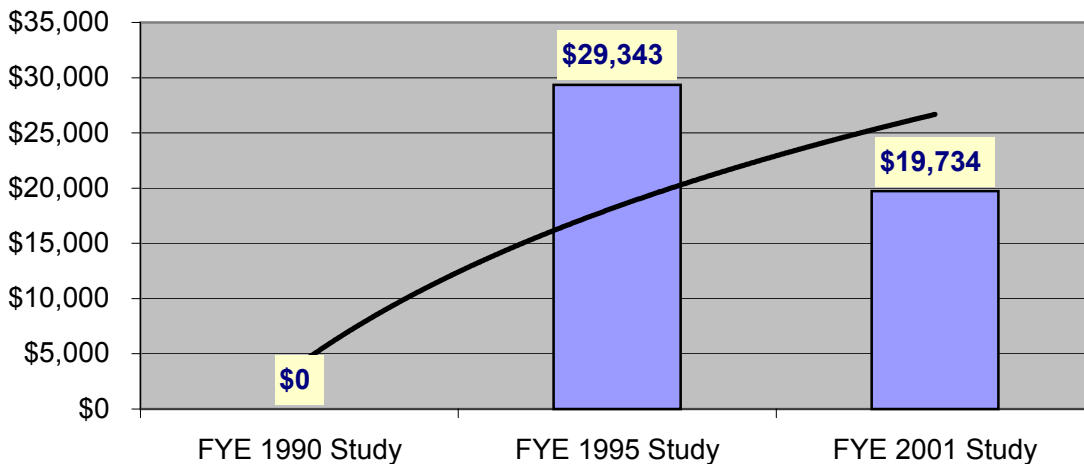
Department Code: FE	CAP Code: 1000	Detail Schedule: 7
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Nature of Costs: Promotes equal employment policies and practices, investigates complaints of discrimination, and facilitates related conflict mediation.

Allocation or Billable Basis: Functionalized into 2 service delivery functions: (1) *General Technical Assistance* has been allocated based on the total number of positions per department served ; and (2) *Conflict Resolution* is based on the number of complaints filed per department. Allowable cost under OMB A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$496,843						
Less Deductions for Capital	\$0						
Total Direct Cost Allocated	<u>\$496,843</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$501						
Equipment Use Allowance	\$7,244						
County Manager	\$939						
Office of Performance Improvement	\$1,579						
Office of Management & Budget	\$14,236						
County Attorney	\$19,080						
Community Relations	\$161						
Finance Department	\$403						
Procurement Management	\$1,260						
Employee Relations	\$1,830						
General Services	\$674						
Total Indirect Cost Allocated	<u>\$47,907</u>						
Total Allocated:	<u>\$544,750</u>	<u>\$19,734</u>	<u>3.62%</u>	<u>\$79,612</u>	<u>14.61%</u>	<u>\$445,404</u>	<u>81.77%</u>

Comparison of MDAD Calculated Charges





Capital Improvements Construction Coordination

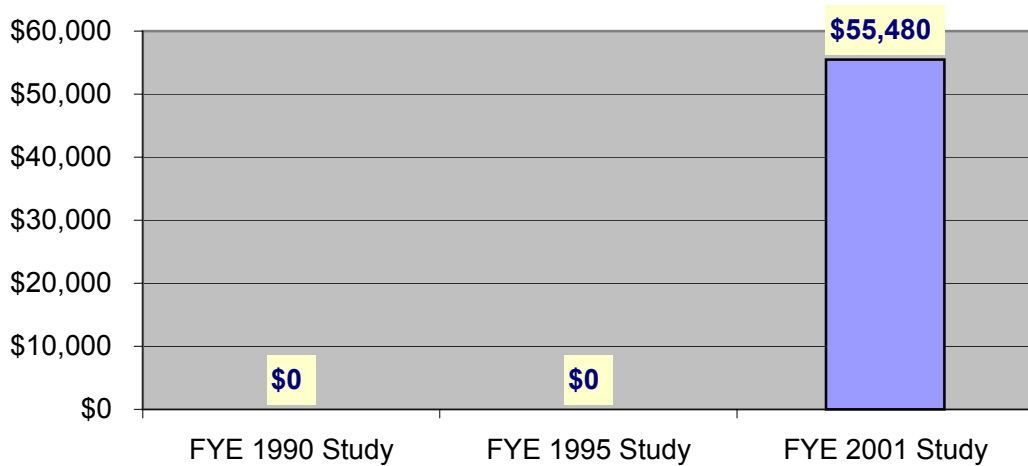
Department Code: CM **CAP Code: 1100** **Detail Schedule: 8**

Nature of Costs: Coordinates and ensures all County capital projects are completed on schedule. Since CICC charges 0.44% on all capital budgets for its services, their direct expenditures have been excluded to prevent over recovery. Only the secondary allocated costs incurred from other central service support departments have been included in this study.

Allocation or Billable Basis: Based on the total capital expenditures by program area and department. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$0						
Less Deductions for Capital	(\$16,192)						
Total Direct Cost Allocated	(\$16,192)						
Indirect Cost Component							
Allocated Additions							
Equipment Use Allowance	\$30,160						
County Manager	\$1,409						
Office of Performance Improvement	\$313						
Fair Employment Practices	\$86						
Community Relations	\$240						
Finance Department	\$11,610						
Procurement Management	\$130,119						
Employee Relations	\$2,745						
General Services	\$4,852						
Total Indirect Cost Allocated	\$181,534						
Total Allocated:	\$165,342	\$55,480	33.55%	\$2,271	1.37%	\$107,591	65.08%

Comparison of MDAD Calculated Charges





Office of Community Relations

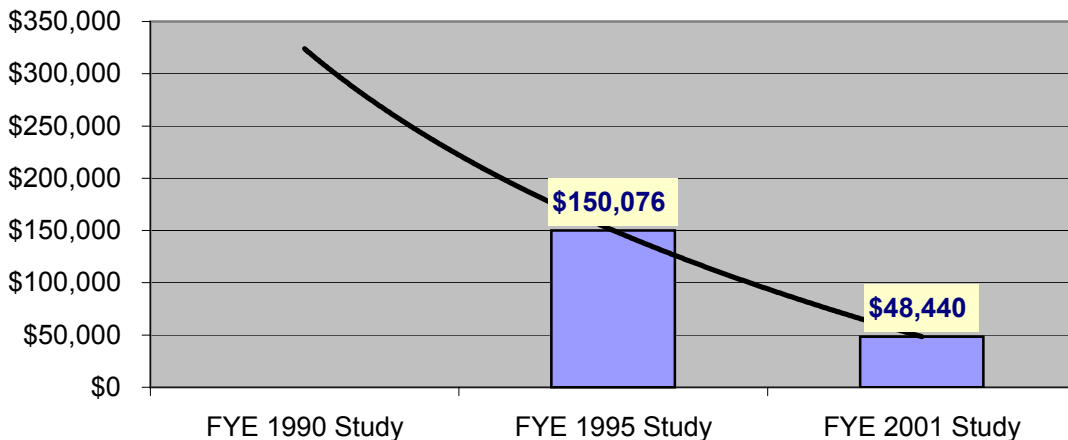
Department Code: RB	CAP Code: 1200	Detail Schedule: 9
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Nature of Costs: Office serving in direct support of the County Manager's Office. Serves as the liaison with State, Federal, and other governmental organizations and is responsible for intergovernmental coordination where applicable to Miami-Dade County.

Allocation or Billable Basis: Based on the total number of positions per department served. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$764,028						
Less Deductions for Capital	(\$3,003)						
Total Direct Cost Allocated	<u>\$761,025</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$167						
Finance Department	\$282						
General Services	\$155						
Total Indirect Cost Allocated	<u>\$604</u>						
Total Allocated:	<u>\$761,629</u>	<u>\$48,440</u>	<u>6.36%</u>	<u>\$222,748</u>	<u>29.25%</u>	<u>\$490,441</u>	<u>64.39%</u>

Comparison of MDAD Calculated Charges





Finance Department

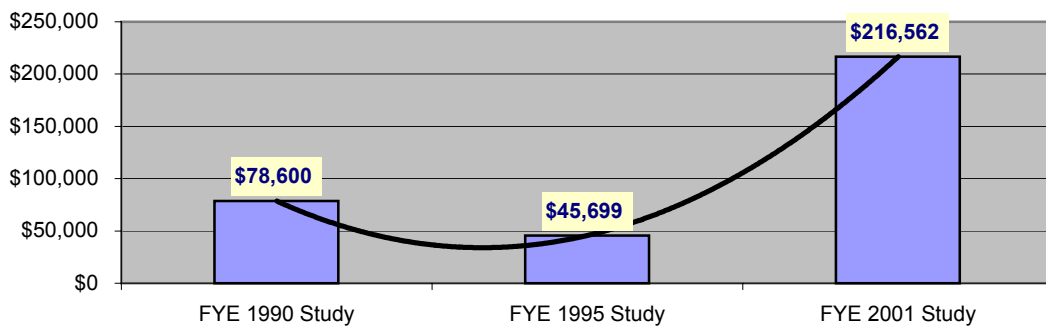
Department Code: FN	CAP Code: 1500	Detail Schedule: 10
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Nature of Costs: Provides financial accounting and reporting, disbursement of funds, and debt management services to all County Departments, Divisions and Programs. Finance is also responsible for the Single Audit Compliance for all Enterprise and Grant Funds.

Allocation or Billable Basis: Functionalized into 8 service delivery functions: (1) *Payroll Services* is allocated based on the total number of checks and vouchers issued per department; (2) *FEMA* is based on the amount of disaster relief reimbursed per department; (3) *Financial Reporting* is based on the total expenditures per department; (4) *Wire Transfers* is based on the number of transfers per department served; (5) *1099 Forms* is based on the number of forms processed per department; (6) *Purchasing Cards* is based on the number of purchasing cards issued per department; (7) *Check Signing* is based on the number of manual checks issued and signed per department; and (8) *Direct Allocation to Non-MDAD Services* were directly assigned to the non Airport cost pool. Allowable cost under OMB A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$30,489,864						
Less Deductions for Capital	(\$154,109)						
Less Deductions for Transfers	(\$6,432,000)						
Total Direct Cost Allocated	<u>\$23,903,755</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$8,078						
Equipment Use Allowance	\$27,029						
County Manager	\$51,345						
Office of Performance Improvement	\$20,884						
Office of Management & Budget	\$49,825						
County Attorney	\$244,221						
Fair Employment Practices	\$3,139						
Community Relations	\$8,773						
Procurement Management	\$62,137						
Audit & Management	\$190,195						
Employee Relations	\$100,032						
General Services	\$48,761						
Information Technology	\$80,034						
Total Indirect Cost Allocated	<u>\$894,453</u>						
Total Allocated:	<u>\$24,798,208</u>	<u>\$216,562</u>	<u>0.87%</u>	<u>\$635,352</u>	<u>2.56%</u>	<u>\$23,946,294</u>	<u>96.56%</u>

Comparison of MDAD Calculated Charges





Department of Procurement Management

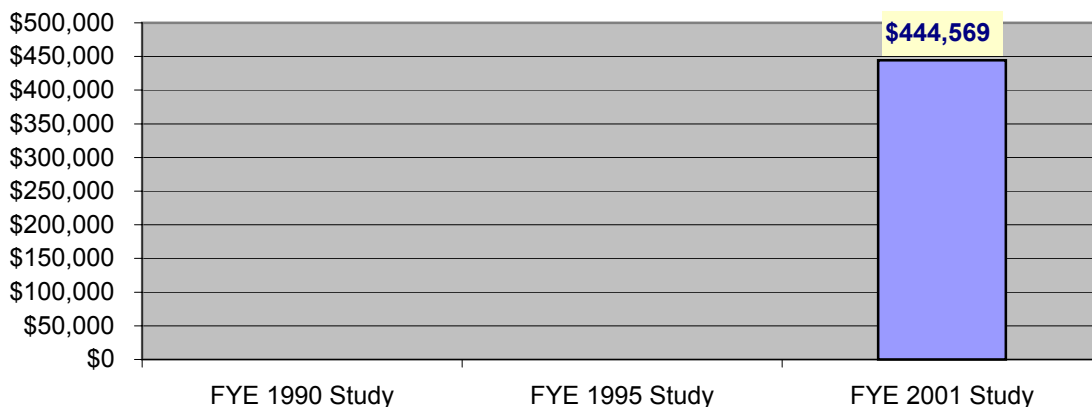
Department Code: PM	CAP Code: 1600	Detail Schedule: 11
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Nature of Costs: Provides centralized assistance to all County departments in the acquisition o goods, materials, and supplies. Procurement also assists in attaining various professional services including architectural, engineering, construction and financial while ensuring compliance to County and State guidelines or procedures. Costs are net of applicable direct billings.

Allocation or Billable Basis: Functionalized into 3 service delivery functions: (1) *ADPICS-Purchase Orders* is allocated based on the number of PO's issued per department; (2) *Bids & RFP's* is based on the number per department served; and (3) *Architectural and Engineering* is based on the amount of A & E fees per department served. Allowable cost under A-87.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$7,120,041						
Less Deductions for Capital	(\$30,844)						
Less Deductions for Transfers	(\$22,574)						
Total Direct Cost Allocated	<u>\$7,066,623</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$3,110						
Equipment Use Allowance	\$44,588						
County Manager	\$15,498						
Office of Performance Improvement	\$10,752						
Office of Management & Budget	\$42,707						
County Attorney	\$101,123						
Fair Employment Practices	\$947						
Community Relations	\$2,648						
Finance Department	\$10,759						
Audit & Management	\$33,647						
Employee Relations	\$30,194						
General Services	\$9,857						
Information Technology	\$2,006						
Total Indirect Cost Allocated	<u>\$307,836</u>						
Total Allocated:	<u>\$7,374,459</u>	<u>\$444,569</u>	<u>6.03%</u>	<u>\$1,621,460</u>	<u>21.99%</u>	<u>\$5,308,430</u>	<u>71.98%</u>

Comparison of MDAD Calculated Charges





Audit and Management Services

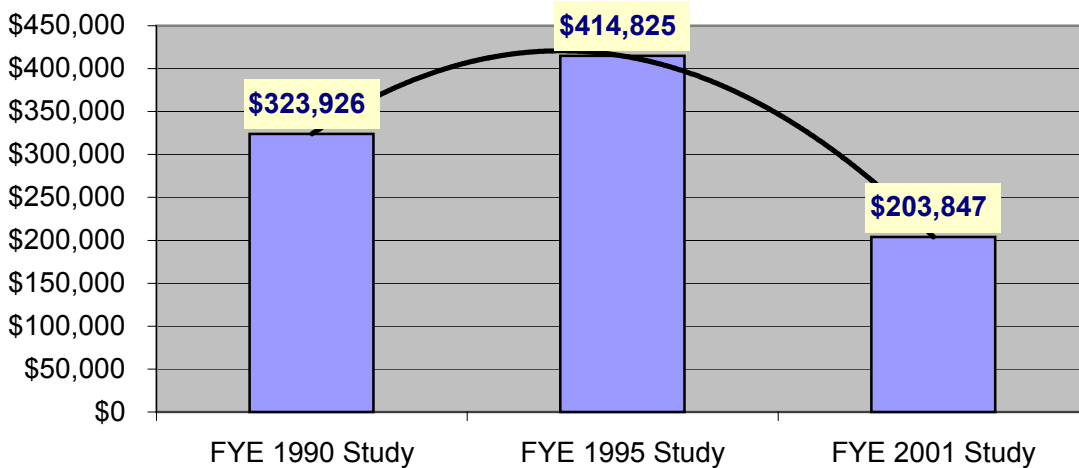
Department Code: AU	CAP Code: 1620	Detail Schedule: 12
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Nature of Costs: Provide financial, operational, compliance and programmatic audits to various County departments and agencies. Costs are net of applicable direct billings.

Allocation or Billable Basis: Based on the total audit hours per department served. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$3,648,309						
Less Deductions for Capital	(\$74,499)						
Total Direct Cost Allocated	<u>\$3,573,810</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$300,380						
Equipment Use Allowance	\$43,594						
County Manager	\$9,236						
Office of Performance Improvement	\$2,966						
Office of Management & Budget	\$28,471						
Fair Employment Practices	\$565						
Community Relations	\$1,578						
Finance Department	\$2,230						
Procurement Management	\$18,467						
Employee Relations	\$17,994						
General Services	\$5,378						
Information Technology	\$478						
Total Indirect Cost Allocated	<u>\$431,337</u>						
Total Allocated:	<u>\$4,005,147</u>	<u>\$203,847</u>	<u>5.09%</u>	<u>\$1,916,125</u>	<u>47.84%</u>	<u>\$1,885,175</u>	<u>47.07%</u>

Comparison of MDAD Calculated Charges





Employee Relations Department

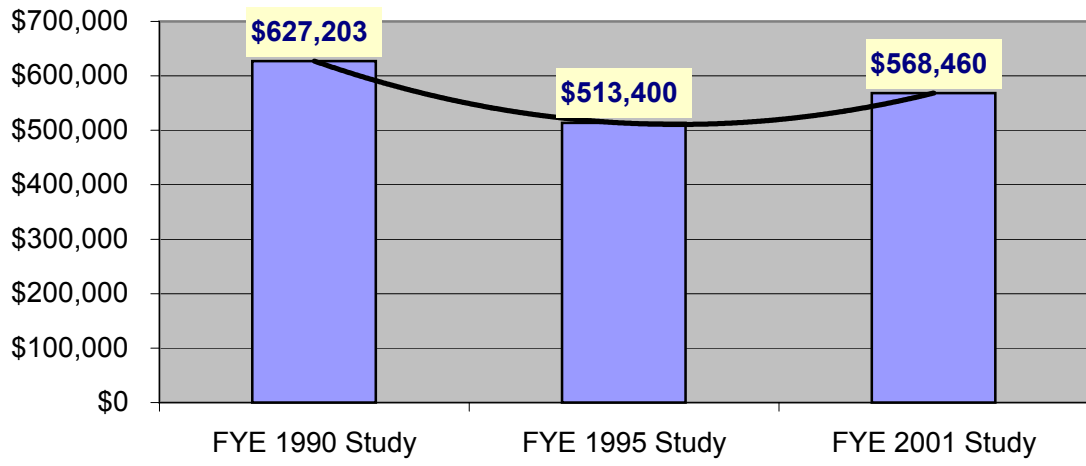
Department Code: ER **CAP Code: 1640** **Detail Schedule: 13**

Nature of Costs: Provides centralized services including recruitment, terminations, classification and compensation, payroll, placement (internal), payroll, maintain personnel records, training, maintain medical records, administer labor contracts, manage the employee benefit program as well as manage the appeals process.

Allocation or Billable Basis: Based on the total number of positions per department served. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$8,256,726						
Less Deductions for Capital	(\$77,442)						
Total Direct Cost Allocated	<u>\$8,179,284</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$12,745						
Equipment Use Allowance	\$52,063						
County Manager	\$22,385						
Office of Performance Improvement	\$15,024						
Office of Management & Budget	\$21,354						
County Attorney	\$255,669						
Fair Employment Practices	\$1,368						
Community Relations	\$3,825						
Finance Department	\$18,952						
Procurement Management	\$18,231						
Audit & Management	\$49,104						
General Services	\$16,824						
Information Technology	\$219,956						
Total Indirect Cost Allocated	<u>\$707,500</u>						
Total Allocated:	<u>\$8,886,784</u>	<u>\$568,460</u>	<u>6.40%</u>	<u>\$2,562,784</u>	<u>28.84%</u>	<u>\$5,755,540</u>	<u>64.77%</u>

Comparison of MDAD Calculated Charges





General Services Administration

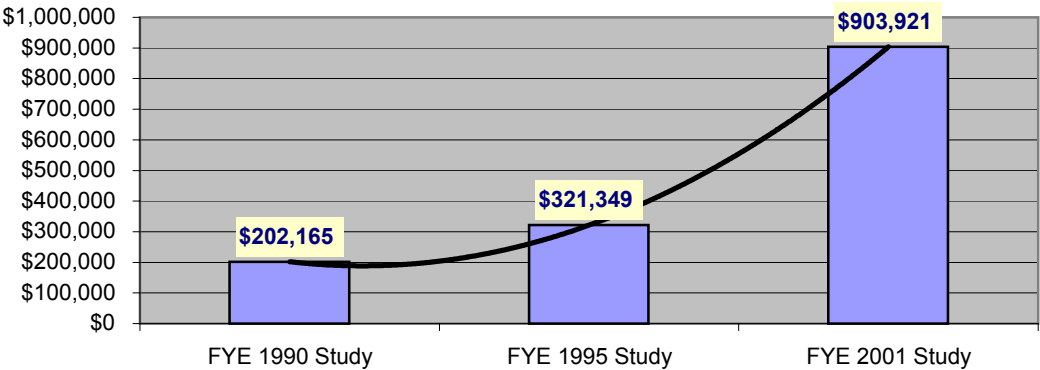
Department Code: PM **CAP Code: 1680** **Detail Schedule: 14**

Nature of Costs: Provides centralized support services to all County Departments including, Fleet Management, Materials Management, Facilities Management, Utilities Management, Risk Management, Facility Design and Construction, Real Estate Acquisitions and Lease Negotiations. Since GSA direct bills departments for its services, their direct expenditures have been excluded to prevent over recovery. Only the secondary allocated costs incurred from other central service support departments have

Allocation or Billable Basis: Functionalized into 5 service delivery functions: (1) *Facilities and Utilities Management* is allocated based on the total charges per department; (2) *Materials Management* is based on total cost of material/supplies issued per department; (3) *Fleet Management* is based on the total fleet charges per department; (4) *Risk Management* is based on total charges per department served; and (5) *Direct Allocation to Non-MDAD Services* were directly assigned to the non Airport cost pool. Allowable cost under OMB A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$0						
Less Deductions for Capital	\$0						
Total Direct Cost Allocated	<u>\$0</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$216,005						
Equipment Use Allowance	\$15,325,338						
County Manager	\$113,649						
Office of Performance Improvement	\$54,041						
Office of Management & Budget	\$21,353						
County Attorney	\$2,743,671						
Fair Employment Practices	\$6,946						
Community Relations	\$19,419						
Finance Department	\$189,873						
Procurement Management	\$727,739						
Audit & Management	\$14,382						
Employee Relations	\$227,886						
Total Indirect Cost Allocated	<u>\$19,660,302</u>						
Total Allocated:	<u>\$19,660,302</u>	<u>\$903,921</u>	<u>4.60%</u>	<u>\$8,522,954</u>	<u>43.35%</u>	<u>\$10,233,427</u>	<u>52.05%</u>

Comparison of MDAD Calculated Charges





Information Technology Department

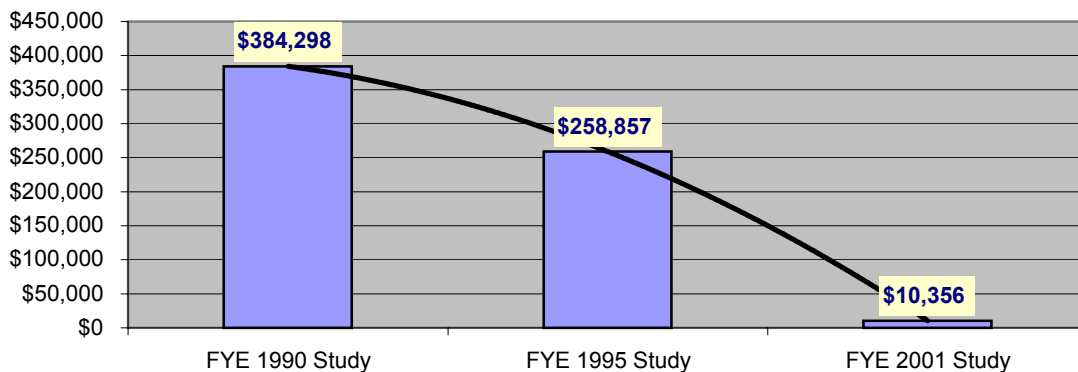
Department Code: IT **CAP Code: 1690** **Detail Schedule: 15**

Nature of Costs: Provides computer systems support and telecommunications services to all County Departments. ITD also provides budgetary, payroll, and various financial accounting reports. The Telecommunications Division is responsible for maintaining and repairing all phone systems, radios and various communications equipment for all County Departments. Since ITD direct bills departments for its services, their direct expenditures have been excluded to prevent over recovery. Only the secondary allocated costs incurred from other central service support departments have been included in this study.

Allocation or Billable Basis: Based on the total charges per department served. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$0						
Less Deductions for Capital	\$0						
Total Direct Cost Allocated	<u>\$0</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$7,138						
Equipment Use Allowance	\$4,270,101						
County Manager	\$84,689						
Office of Performance Improvement	\$25,095						
Office of Management & Budget	\$103,920						
County Attorney	\$28,620						
Fair Employment Practices	\$5,176						
Capital Improvements Construction	\$540						
Community Relations	\$14,471						
Finance Department	\$56,404						
Procurement Management	\$199,224						
Audit & Management	\$30,903						
Employee Relations	\$169,816						
General Services	\$167,288						
Total Indirect Cost Allocated	<u>\$5,163,385</u>						
Total Allocated:	<u>\$5,163,385</u>	<u>\$10,356</u>	<u>0.20%</u>	<u>\$538,034</u>	<u>10.42%</u>	<u>\$4,614,995</u>	<u>89.38%</u>

Comparison of MDAD Calculated Charges





Miami-Dade Police Department

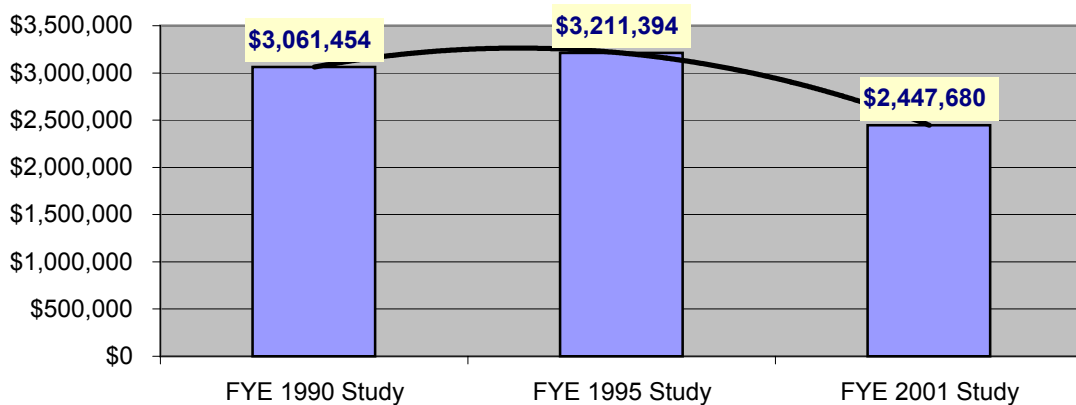
Department Code: PD	CAP Code: 1725	Detail Schedule: 16
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Nature of Costs: The Miami-Dade Police Department (MDPD) provides services to the unincorporated municipal service area and specialized support as well as sheriff services to the entire county. The Airport receives support from MDPD through the Director's Office, Support Services, Police Services, and Investigative Services Divisions.

Allocation or Billable Basis: Based on the total number of positions supervised and supported per district, department or division. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$64,734,812						
Less Deductions for Capital	(\$4,052,435)						
Total Direct Cost Allocated	<u>\$60,682,377</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$23,100						
Equipment Use Allowance	\$3,027,678						
County Manager	\$699,582						
Office of Performance Improvement	\$157,299						
Office of Management & Budget	\$39,860						
County Attorney	\$139,282						
Fair Employment Practices	\$42,760						
Capital Improvements Construction	\$938						
Community Relations	\$119,534						
Finance Department	\$233,032						
Procurement Management	\$73,994						
Audit & Management	\$99,118						
Employee Relations	\$1,402,787						
General Services	\$6,187,570						
Information Technology	\$232,859						
Total Indirect Cost Allocated	<u>\$12,479,393</u>						
Total Allocated:	<u>\$73,161,770</u>	<u>\$2,447,680</u>	<u>3.35%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$70,714,090</u>	<u>96.65%</u>

Comparison of MDAD Calculated Charges





Miami-Dade Fire and Rescue

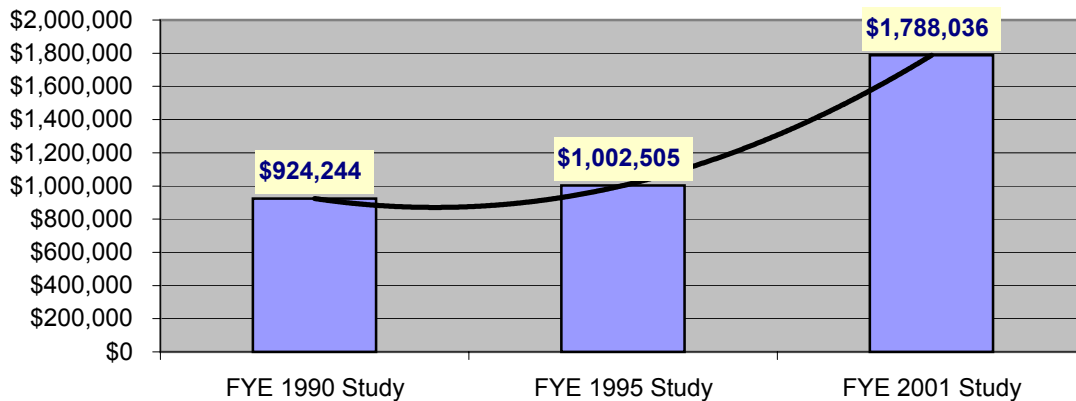
Department Code: FR	CAP Code: 1750	Detail Schedule: 17
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Nature of Costs: The Miami-Dade Fire and Rescue Department (MDFR) provides services to protect people and property by providing emergency services for fire, medical, and hazardous materials calls. The Airport receives support from MDFR through the Office of the Fire Chief and the various support functions within the Department.

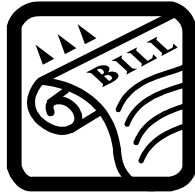
Allocation or Billable Basis: Based on the total number of positions supervised and supported per district, department or division. Allowable cost under OMB Circular A-87 Guidelines.

Allocation	Total Cost	MDAD		Non MDAD			
		Share	% of Cost	Central Services		Receiving Departments	
				Share	% of Cost	Share	% of Cost
Direct Cost Component							
Expenditures per the Financial Statements	\$28,333,995						
Less Deductions for Capital	(\$3,141,255)						
Less Deductions for Transfers	\$245,000						
Total Direct Cost Allocated	<u>\$25,437,740</u>						
Indirect Cost Component							
Allocated Additions							
Building Use Allowance	\$810						
Equipment Use Allowance	\$2,454,650						
County Manager	\$270,503						
Office of Performance Improvement	\$61,029						
Office of Management & Budget	\$56,943						
County Attorney	\$43,883						
Fair Employment Practices	\$16,534						
Capital Improvements Construction	\$793						
Community Relations	\$46,220						
Finance Department	\$113,972						
Procurement Management	\$161,886						
Audit & Management	\$178,264						
Employee Relations	\$542,407						
General Services	\$2,048,538						
Total Indirect Cost Allocated	<u>\$5,996,432</u>						
Total Allocated:	<u>\$31,434,172</u>	<u>\$1,788,036</u>	<u>5.69%</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$29,646,136</u>	<u>94.31%</u>

Comparison of MDAD Calculated Charges



SECTION 5
DIRECT
BILLING



5. DIRECT BILLING

5.1 CURRENT PROCESS

Currently, various departments directly bill the MDAD for services provided. This includes both central services and other receiving departments that provide a specific defined service to MDAD. The table below identifies the departments that are currently billing MDAD for direct support services.

Direct Billing Department	Reason for Billing	How Billed	Units of Service Billed	Frequency of Billing
Police	Fleet Expenses	Interoffice Memo	Actual Costs	Monthly
Building	Inspections, Plan Reviews - Dedicated Airport Staff	Invoice	Actual cost of staff plus Administrative overhead	As Incurred
	Inspections, Plan Reviews - Special Projects		Actual cost of staff plus Administrative overhead	Annually
	Inspections, Plan Reviews - Consultants		Actual cost of consultant	As Incurred
Fire	Supplies, equipment and services (personnel oversight) for Life Safety Inspections and Plan Reviews	Invoice	Time and Materials	As Incurred
Information Technology	Radios	Invoice	Time and Materials, Division Overhead	Monthly
General Services Administration	Risk Management. - Insurance	Invoice	Flat Fee (Insurance Charges) per employee	Monthly
	Fleet Mgt. - Vehicle maintenance and replacement		Fleet Charges at actual costs minus fuel plus markup	Monthly
	Facilities Mgt. - Security		Security contract plus 8% markup	Monthly
	Materials Mgt. - Printing, copy center		Actual costs	Monthly
	Elevators, pest control/mgt.		Time and Materials	Monthly
Community Action Agency	Grounds maintenance	Invoice	Contracted cost	Monthly
E-Government	Special reports	Invoice	Time and Materials	As incurred
Chief Information Officer	IT guidance, Strategic Planning, etc.	Not Billed Yet	Pro rata share of amount billed to Enterprise funds	Annually
Audit and Management Services	Audits	Invoice	Time and Materials	Quarterly
Office of Inspector General	MDAD Oversight	Invoice	Actual cost of staff and materials	Annually
Environmental Resource Management	Plan Reviews for Stormwater Permits	Invoice	Actual cost of staff plus Administrative overhead	Quarterly
Planning and Zoning	Plan Reviews	Interoffice Memo	Time and Materials	As incurred
Public Works	Plan Reviews	Interoffice Memo	Time and Materials	As incurred



5.2 DEVELOPMENT OF A STANDARDIZED BILLING OF DIRECT CHARGES AND FRONT END APPROVAL PROCESS

A standardized billing process for County departments that are providing a direct billed service should be implemented. Currently, various departments use different methodologies and forms for billing. To direct bill MDAD, MAXIMUS recommends that the service meet the criteria established in Section 2, Item 2.2, “Which Costs Qualify.” By determining that a direct billed service qualifies or is allowable, MDAD and County Departments will be able to use this information to consistently apply treatment to both allocated costs and direct billed services. MAXIMUS has included as Appendix B, a training document entitled *Cost Allocation and Direct Cost Guidelines* to assist the County in providing information to departments as needed.

The OMB circulars identify two classes of costs – direct and indirect. Direct costs are those costs that can be readily identified with a specific partner or program. Shared direct costs are costs associated with the provision of program services and core system services that benefit more than one program or activity. Overhead costs are the costs of administrative and support activities necessary for the basic operation of a center.

These circulars require that Federally funded programs only fund their proportional share of costs in consideration of relative benefits derived. Since MDAD receives Federal funds, in order to comply with this requirement, it is necessary to develop a cost allocation methodology and subsequently utilize the methodology to allocate shared direct and common costs. The methodology that is developed and used must:

- Be consistent with generally accepted accounting principles (GAAP).
- Be consistent with applicable OMB cost principles and administrative requirements.
- Be accepted by each partner’s independent auditors to satisfy the audit testing required under the Single Audit Act.
- Result in an equitable distribution of costs and not result in any partner funding a disproportionate share of allocated costs.
- Correspond to the types of costs being allocated.
- Be efficient to use.
- Be consistently applied over time.



In general, unacceptable allocation methods are those that do not meet the general guidelines discussed above. Any of the following criteria would render an allocation base or direct cost unacceptable:



- Base distorts the final results.
- Base does not represent actual effort or actual expenditures.
- Base is not used consistently over time and across funding sources.
- Base does not have an integral relationship to the types of costs being allocated.

Cost allocation is a concept that is embedded in the OMB cost principle circulars. The need for cost allocation is based on the premise that each Federally funded program should only bear its equitable proportion of costs based on the benefits received by each program.

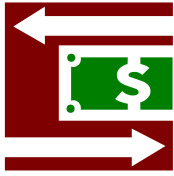
The objective of OMB cost principle circulars is to establish principles for determining allowable costs incurred by public and non-profit entities under grants, cost reimbursement contracts, and other agreements with the Federal Government. The principles are for the purpose of cost determination and are designed to provide that Federal awards bear their fair share of costs recognized under these principles, except where restricted or prohibited by law. The circulars are based on the following fundamental premises:

- Entities are responsible for the efficient and effective administration of Federal awards through the application of sound management practices.
- Entities assume responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- Each entity, in recognition of its own unique combination of staff, facilities, and experience, will have the primary responsibility for employing whatever form or organization and management techniques may be necessary to assure proper and efficient administration of Federal awards.

The principles presented in the OMB circular are generally in accordance with general accepted accounting principles (GAAP). The principles require that a cost meet the following general criteria in order to be an allowable cost of a Federal award:



- Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- Be allocable to Federal awards under the provisions of the circular. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- Be authorized or not prohibited under State or local laws or regulations.



- Conform to any limitations or exclusions set forth in OMB principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be net of all applicable credits.
- Be adequately documented.

The allocation of indirect costs is a basic cost principle of the Circulars. A Federal program is only allowed to fund costs to the extent to which a cost benefits the program. To the extent a cost does not benefit a program, the cost cannot be charged to a Federal program.

None of the Circulars establish the base(s) to be utilized in allocating cost; as a result, many different types of bases can be used to allocate costs. Acceptable methods for allocating costs will vary by the type or organization, functional units, types of costs to be allocated, and cost categories (pools). The general rule is that an allocation base is acceptable if it results in the allocation of costs to benefiting programs in accordance with relative benefits received or derived. The following general criteria should be utilized in selecting an allocation base:

- **Equitable** – The base should distribute costs in an equitable manner with minimal distortion of results. This requires the base be as closely related to the activity and/or costs being allocated as possible to ensure the benefit received by each program is measured as accurately as possible.
- **GAAP** – The base should be in compliance with generally accepted accounting principles.
- **Consistency** – The base should be applied consistently over time.
- **Timely** – The base should relate to the period in which the costs were incurred.
- **Available** – The base should be reasonably available without effort disproportionate to the results achieved.



The federal circulars require a uniform approach to determining cost while promoting effective program delivery and efficiency as well as better relationships among local/state governments and the federal government. These policies do not identify circumstances or dictate the extent of federal funding.

Examples of Allowable Indirect Costs or Direct Billed Services



- Salary & Wages
- Fringe Benefits
- Depreciation of Use Allowance
- Materials & Supplies
- Maintenance & Repair
- Memberships
- Motor Pools
- Training
- Travel
- Information Technology
- Insurance
- Professional Services

Examples of Unallowable Indirect Costs or Direct Billed Services



- Bad Debts
- Capital Outlay
- Contributions
- Entertainment
- Costs of Elected Officials
- Contributions to Reserve Funds
- Research & Development Costs
- Fines & Penalties
- Alcoholic Beverages
- Lobbying
- Idle Facilities



5.2.1 OVERHEAD RATES

The County's Office of Management and Budget (OMB) calculate departmental rates. The departmental rates are published annually in Miami-Dade County Prepared OMB Circular A-87 Cost Allocation Plan.

Locating Departmental Indirect Cost Rates of Published Rates

- Departmental rates are calculated by County OMB,
- Departmental rates are published annually in Miami-Dade County Prepared OMB Circular A-87 Cost Allocation Plan,
- The respective rates are listed in Section 2 of the Report, and
- The schedule is entitled "*Summary of Indirect Cost Rates by Department.*"

Calculating Allowable Overhead Rates for Non Published Rates

- Identify Total Indirect Cost Allocated per the County Prepared OMB Circular A-87 Cost Allocation Plan, and
- Calculate the rate by using the following formula.

Total Actual Indirect Costs (I)
Divided by
Total Direct Salaries and Fringe Benefits (S)
Equals
Indirect Cost Rate (R)
$(I / S = R)$

Choosing the Correct Published Indirect Cost Rates

- Locate the departmental rate in the "*Summary of Indirect Cost Rates by Department*" for the appropriate fiscal year, and
- Indirect rates are applied as follows:
 - FYE 2000 Indirect Rate Applied to FY 2002 Total Direct Salaries and Fringe Benefits,

- FYE 2001 Indirect Rate Applied to FY 2003 Total Direct Salaries and Fringe Benefits, and
- FYE 2002 Indirect Rate Applied to FY 2004 Total Direct Salaries and Fringe Benefits.



5.2.2 MEMORANDUM OF UNDERSTANDING

Upon qualification of eligible expenses, the department providing goods or services should enter into a Memorandum of Understanding (MOU) with MDAD. At a minimum, the following components should be included:

- Scope of Services outlining goods or services to be received by MDAD;
- Billing Cycle (monthly, quarterly, or annually);
- Project Manager or Point of Contact from the Department and MDAD;
- Published Rates or Prices of Goods/Services to be received by MDAD delineating direct costs and any applicable overhead rates subject to restrictions of OMB Circular A-87;
- Must be executed by all parties including the County Manager's Office with a copy of the MOU to be filed with the County's Finance Department to record applicable payments for services rendered, and
- Must be active when goods or services provided.

MDAD currently has signed MOU's with the following departments:

- Building,
- Facilities Maintenance and Engineering, and
- Department of Business Development.



5.2.3 STANDARDIZED INVOICE FORM

To minimize administration of this process, MDAD should be invoiced on one of the following schedules that best coincides to the current payment process. Billing should be Monthly, Quarterly or Annually, depending on the nature of the good or services provided to MDAD. The illustration below depicts an example of a standardized form for invoicing MDAD.

Date			
Invoice Number			
Invoice Period			

Professional Service Charged by the Hour								
Payroll End Date	Name	Description of Professional Services	Hours	Hourly Rate	Hourly Cost	Fringe Rate	Fringe Cost	Amount to be Billed
Sub-Total for Professional Services								

Overhead Rate Calculation From Central Service Cost Allocation Plan Summary of Indirect Cost Rates by Department		
Professional Service Amount <small>(Amount to Be Billed from Above)</small>	Published Indirect Rate	Calculated Overhead <small>(Amount to be Billed time the Published Rate)</small>
Sub Total for Overhead Rate Calculation		

Date	Description of Products, Supplies or Other Expenses	Amount
Sub-Total for Products, Supplies or Other Expenses		
Total to be Invoiced		\$0.00

**Invoice for Goods or Services
Provided to the
Miami-Dade Aviation
Department**

DEPARTMENT				
Prepared by: _____	Name _____	Signature _____	Title _____	Date _____
Approved by: _____	Name _____	Signature _____	Title _____	Date _____

MIAMI-DADE AVIATION DEPARTMENT				
Reviewed by: _____	Name _____	Signature _____	Title _____	Date _____
Accepted _____	Rejected _____			
Reason(s) for rejection _____				
Approved by: _____	Name _____	Signature _____	Title _____	Date _____

For reasons of cash flow and accuracy of reviewing invoicing for services rendered, it may be most appropriate that MDAD be billed monthly. Necessary documentation, including timesheets and receipts, where applicable, should be attached to the invoice. The invoice should be forwarded to MDAD by the tenth day of the month following the services or goods provided.



5.2.4 APPROVAL PROCESS

Along with submission of the invoice, appropriate documentation, including timesheets and receipts, where applicable, should be attached. The invoice should be forwarded to MDAD by the tenth day of the month following the services or goods provided. MDAD, upon review and approval of the invoice, should pay invoices within 30 days of receipt. Because MDAD is not on the FAMIS system, the form of payment should be by check, which is currently the practice for several County departments. The billing department and the MDAD should have as its central point of billing their respective accounting departments. The following lists the primary responsibility by department in the direct bill process.

Department Providing Service (Issuing Department)

- Must provide documentation,
- Invoice prepared and signed by a Supervisor, and
- Director must approve invoice.
- Upon approval by the Director,
 - Send invoice to Benefiting Department,
 - Forward copy of invoice to County Finance Department,
- Process accounts receivable,
 - Notify County Finance Department upon receipt of payment, and
 - Acknowledge receipt of payment to Benefiting Department.
 - MemoEmail

Department Receiving Goods or Service (Benefiting Department)

- Verify MOU active and on file,
- Review invoice to verify services provided per term(s) of MOU,
 - Confirm receipt of goods or services
 - Review supporting documentation
- Satisfactory review,
 - If no, invoice returned to Issuing Department



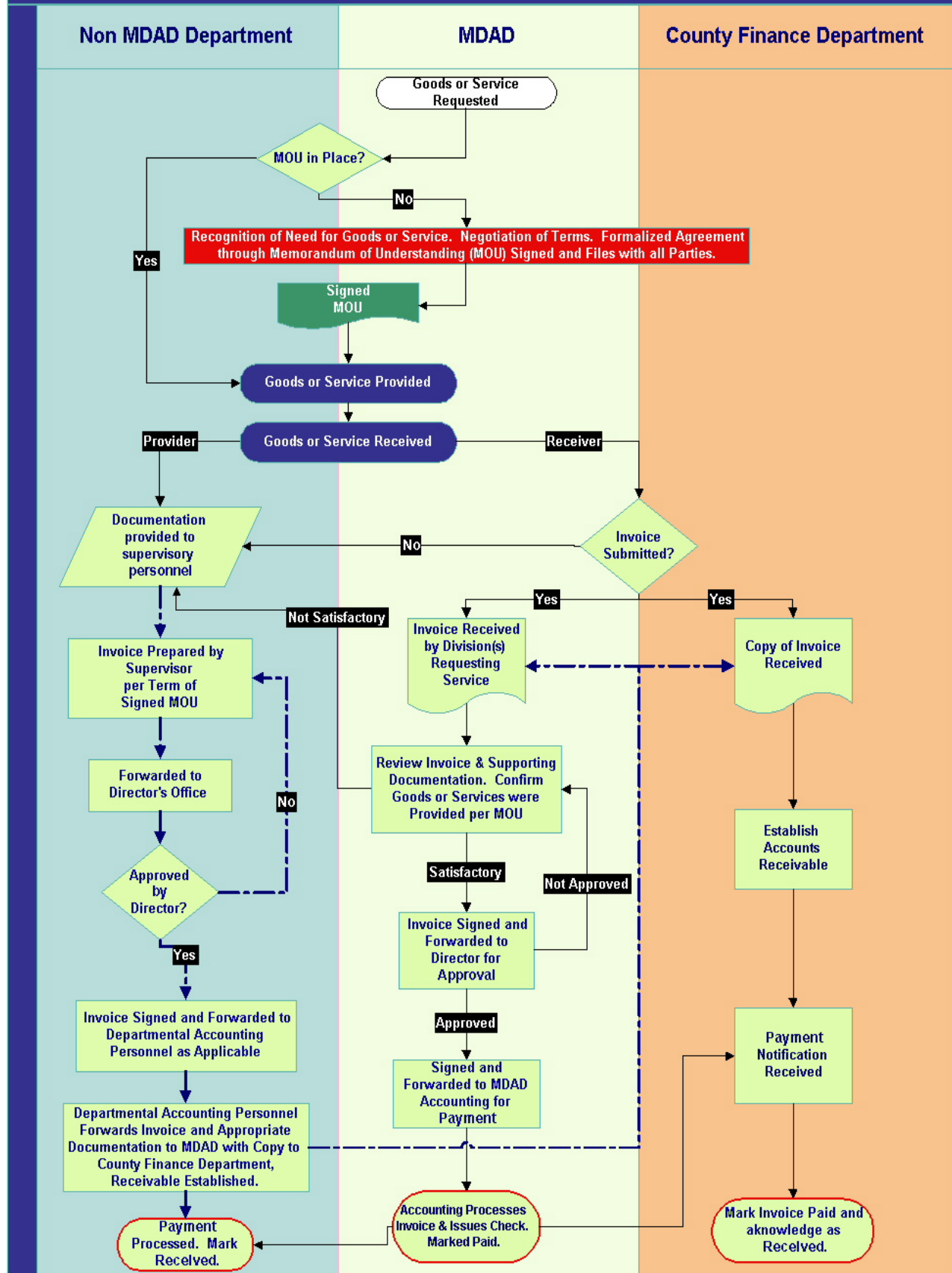
- If yes, invoice signed and forwarded to department Director for final approval
- Forward to Internal Accounting Representatives as Applicable
 - Process payment
 - Issue payment to department providing goods or services
 - Copy invoice and proof of payment to County Finance Department
- File receipt of payment acknowledgement

County Finance Department

- Process copy of invoice issued to Benefiting Department
- Establish accounts receivable
- Process payment receipts
- Mark invoice paid
- Acknowledge to both Issuing Department and Benefiting Department that payment has been received for goods or services rendered.

From a procedural standpoint, the billing and payment process is illustrated on the following page:

Direct Bill Process





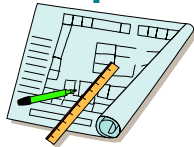
5.3 IMPLEMENTATION PLAN

The procedures outlined above should be effectively communicated to all County departments. This may be best accomplished via a working session with all affected departments and their appropriate personnel. In this session, the allowable expenses, scope, invoice form and process flow should be discussed. Thereafter, each department should meet with MDAD to develop the appropriate MOU that reflects services to be provided and their corresponding direct and overhead rates.

The following example outlines the **Direct Bill Process** once the MOU has been executed and the Issuing Department has provided goods or services to the Benefiting Department. For this illustration, all examples are based on the following:

- Miami-Dade County FY 2000 Central Service Cost Allocation Plan,
- Parks and Recreation Department providing the service to MDAD,
- Parks and Recreation’s published indirect cost rate is 12.56% as per Section 2 of the County’s OMB A-87 Cost Allocation Plan,
- Parks and Recreation provides proper documentation of \$6,176.23 in total salaries and fringe benefits to MDAD,
- Overhead rate applied is 12.56% times \$ 6,176.23 or \$775.73, and
- Allowable direct expenses of \$20,000 for items for the maintenance and repair of exterior fencing for MDAD facilities.

Example



The Parks and Recreation would have total direct billed services as illustrated in the table below.

Description of Billed Service	Amount
Total Salaries and Fringe Benefits	\$6,176.23
Overhead Based on Indirect Rate	\$775.73
Parks and Recreation Provides Proper Documentation of \$20,000 Allowable Direct Expenditures (Maintenance and Repair)	\$20,000.00
Total Direct Bill	\$26,951.96



The invoice submitted by Parks and Recreation to MDAD would contain the following elements:

Date		October 1, 2003	
Invoice Number		4	
Invoice Period		FY 2003, 4th Quarter	

Professional Service Charged by the Hour								
Payroll End Date	Name	Description of Professional Services	Hours	Hourly Rate	Hourly Cost	Fringe Rate	Fringe Cost	Amount to be Billed
9/30/03	John Smith	Landscape Maintenance of Common Areas	160.00	10.25	\$1,640.00	22.35%	\$366.54	\$2,006.54
9/30/03	Mike Jones	Landscape Maintenance of Common Areas	160.00	\$9.55	\$1,528.00	22.35%	\$341.51	\$1,869.51
9/30/03	Mary Thomas	Landscape Maintenance of Common Areas	160.00	\$11.75	\$1,880.00	22.35%	\$420.18	\$2,300.18
Sub-Total for Professional Services			480.00		\$480.00		\$1,128.23	\$6,176.23

Overhead Rate Calculation From Central Service Cost Allocation Plan Summary of Indirect Cost Rates by Department		
Professional Service Amount (Amount to be Billed from Above)	Published Indirect Rate	Calculated Overhead (Amount to be Billed times the Published Rate)
\$6,176.23	Parks and Recreation Published Rate 12.56%	\$775.73
Sub Total for Overhead Rate Calculation		\$775.73

Date	Description of Products, Supplies or Other Expenses	Amount
9/30/03	Installed New Fencing from September 16, 2003 to September 29, 2003.	
	Cement - See Attached Invoice and Bid Sheet	\$5,178.00
	200 Fence Posts at \$23.95 each	\$4,790.00
	Fencing Materials - 110,000 linear feet at \$0.0912 Linear Feet	\$10,032.00
Sub-Total for Products, Supplies or Other Expenses		\$20,000.00
Total to be Invoiced		\$26,951.96

Invoice for Goods or Services Provided to the Miami-Dade Aviation Department

DEPARTMENT				
Prepared by: _____	Name _____	Signature _____	Title _____	Date _____
Approved by: _____	Name _____	Signature _____	Title _____	Date _____

MIAMI-DADE AVIATION DEPARTMENT				
Reviewed by: _____	Name _____	Signature _____	Title _____	Date _____
Accepted _____	Rejected _____			
Reason(s) for rejection _____				
Approved by: _____	Name _____	Signature _____	Title _____	Date _____

By meeting the criteria as established in the federal guidelines and as outlined in this Section of the report, the County will minimize the disallowances as noted in the recent *FAA Audit Issue for Direct Payments*.

SECTION 6
FYE 2001
CALCULATED
INDIRECT COST



6. FYE 2001 CALCULATED INDIRECT COSTS

Miami-Dade County spends considerable general fund dollars each year to provide services to the Airport (MDAD) and various departments within the County as well as to users outside County Government. Miami-Dade County and MDAD has contracted with **MAXIMUS, Inc.** to provide a general fund reimbursement rate for MDAD. By preparing a cost allocation plan (included as Appendix A), MAXIMUS has identified the allowable costs under OMB Circular A-87 of providing services to MDAD and all other users. Also included is a modified Full Cost Plan included as Appendix C. The cost of each service has been identified separately. The best available information was selected for the allocation base(s) to reflect the benefits provided to each service.

Schedule A of this identifies the total administrative costs allocated to each department. The administrative costs (such as OPI, OMB, Procurement, etc.) are listed down the left side of **Schedule A** and the MDAD and Non-MDAD cost pools are identified at the top of the page. To obtain greater detail on each administrative cost, refer to the **Table of Contents** or the detail schedules beginning with **Schedule 1.002**.

Each administrative cost area has a minimum of four supporting pages. The first page (**Schedule .002**) identifies the total direct costs of the administrative area and the indirect costs allocated to this area from other administrative areas. (Note - administrative areas, such as OMB, receive benefits from other administrative areas, such as Finance, as do all other departments.)

The third page (**Schedule .003**) identifies the total direct costs by element of expense (such as salaries, fringe benefits, travel, etc.) and by type of services provided (for example, the Office of Performance Improvement is separated into *Countywide Services*, *Administrative Orders* and *Department Specific Projects*). This page also spreads costs from the other administrative areas to the number of services identified on this schedule.



The page, or pages depending on the number of services identified on **Schedule .003**, will start with **Schedule .004**. The total direct and indirect costs will be allocated using allocation units identified to each department. The information at the bottom of the page will identify the basis of allocation used to allocate the costs.

The final page of each section will identify the costs allocated to each department by service and in total for all services. The total amount by department can be traced to **Schedule A** of the plan.

APPENDICES

APPENDIX A
FYE 2001 OMB
A-87 COST
ALLOCATION
PLAN



**WOPR 45-4
GENERAL FUND REIMBURSEMENT STUDY
FOR
MIAMI-DADE COUNTY, FLORIDA

MIAMI-DADE AVIATION DEPARTMENT**

**OMB CIRCULAR A-87
COST ALLOCATION PLAN
BASED ON FISCAL YEAR END 2001**

Miami-Dade County, Florida
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Allocated Costs By Department

Group

Sub-Group

	BUILDING USE	EQUIPMENT USE	COUNTY MANAGER	OFFICE OF	OFFICE OF MANAGEMENT	OFFICE OF COUNTY	FAIR EMPLOYMENT
AVIATION							
All Others	0.00	0.00	283,495.62	63,459.51	42,706.99	531,712.03	19,733.96
AVIATION	0.00	0.00	283,495.62	63,459.51	42,706.99	531,712.03	19,733.96
NON AVIATION							
None	0.00	0.00	2,870,334.30	713,913.60	1,870,565.62	5,901,373.64	445,411.83
NON AVIATION	0.00	0.00	2,870,334.30	713,913.60	1,870,565.62	5,901,373.64	445,411.83
SubTotal	0.00	0.00	3,153,829.92	777,373.11	1,913,272.61	6,433,085.67	465,145.79
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	3,153,829.92	777,373.11	1,913,272.61	6,433,085.67	465,145.79

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OMB Circular A-87 Cost Allocation Plan
Allocated Costs By Department

Group

Sub-Group

	CAPITAL IMPROVEMENT	OFFICE OF COMMUNITY	FINANCE DEPARTMENT	PROCUREMENT	AUDIT & MANAGEMENT	EMPLOYEE RELATIONS	GENERAL SERVICES
AVIATION							
All Others	55,479.63	48,439.58	216,562.04	444,568.82	203,847.37	568,460.08	903,920.96
AVIATION	55,479.63	48,439.58	216,562.04	444,568.82	203,847.37	568,460.08	903,920.96
NON AVIATION							
None	107,590.95	490,440.64	23,926,525.36	5,308,430.19	1,885,174.60	5,755,540.17	10,233,427.50
NON AVIATION	107,590.95	490,440.64	23,926,525.36	5,308,430.19	1,885,174.60	5,755,540.17	10,233,427.50
SubTotal	163,070.58	538,880.22	24,143,087.40	5,752,999.01	2,089,021.97	6,324,000.25	11,137,348.46
Direct Billed	0.00	0.00	0.00	185,000.00	1,100,001.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	163,070.58	538,880.22	24,143,087.40	5,937,999.01	3,189,022.97	6,324,000.25	11,137,348.46

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
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Allocated Costs By Department

Group

Sub-Group

	INFORMATION	MIAMI-DADE POLICE	FIRE & RESCUE ADMIN	Total Allocated	Roll Forward	Cost With Roll Forward	Adjustments
AVIATION							
All Others	10,355.97	2,447,679.82	1,788,036.52	7,628,458.90	0.00	7,628,458.90	0.00
AVIATION	10,355.97	2,447,679.82	1,788,036.52	7,628,458.90	0.00	7,628,458.90	0.00
NON AVIATION							
None	4,614,994.93	70,714,090.16	29,646,135.61	164,483,949.10	0.00	164,483,949.10	0.00
NON AVIATION	4,614,994.93	70,714,090.16	29,646,135.61	164,483,949.10	0.00	164,483,949.10	0.00
SubTotal	4,625,350.90	73,161,769.98	31,434,172.13	172,112,408.00	0.00	172,112,408.00	0.00
Direct Billed	0.00	0.00	0.00	1,285,001.00	0.00	1,285,001.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	4,625,350.90	73,161,769.98	31,434,172.13	173,397,409.00	0.00	173,397,409.00	0.00

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Allocated Costs By Department

Group

Sub-Group

Proposed Costs

AVIATION	
All Others	<u>7,628,458.90</u>
AVIATION	7,628,458.90
NON AVIATION	
None	<u>164,483,949.10</u>
NON AVIATION	<u>164,483,949.10</u>
SubTotal	172,112,408.00
Direct Billed	1,285,001.00
Unallocated	<u>0.00</u>
Total	<u><u>173,397,409.00</u></u>

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0.00	624,643.00	
EQUIPMENT USE ALLOWANCE	0.00	25,399,896.00	
COUNTY MANAGER	3,817,532.00	(7,348.00)	
OFFICE OF PERFORMANCE IMPROVE	1,105,746.00	(15,305.00)	
OFFICE OF MANAGEMENT & BUDGET	2,336,886.00	1.00	
OFFICE OF COUNTY ATTORNEY	10,142,528.00	(92,435.00)	
FAIR EMPLOYMENT PRACTICES	496,843.00	0.00	
CAPITAL IMPROVEMENT CONSTRCTN	0.00	(16,192.00)	
OFFICE OF COMMUNITY RELATIONS	764,028.00	(3,003.00)	
FINANCE DEPARTMENT	30,489,864.00	(6,586,109.00)	
PROCUREMENT MANAGEMENT	7,120,041.00	(53,418.00)	
AUDIT & MANAGEMENT	3,648,309.00	(74,499.00)	
EMPLOYEE RELATIONS	8,256,726.00	(77,442.00)	
GENERAL SERVICES	0.00	0.00	
INFORMATION TECHNOLOGY	0.00	0.00	
MIAMI-DADE POLICE ADMIN	64,734,812.00	(4,052,435.00)	
FIRE & RESCUE ADMIN	28,333,995.00	(2,896,255.00)	
OFFICE OF THE MAYOR			197,224.10
COUNTY COMMISSION			49,180,450.07
CHIEF INFORMATION OFFICER			1,565.40
OFFICE OF BUSINESS INITIATIVE			0.00
OFFICE OF WATER MANAGEMENT			0.00
METROPOLITAN PLANNING ORGAN			2,817.75
COMMUNICATIONS			29,493.61
AVIATION			7,628,458.90
NON MDAD POLICE RELATED			70,714,090.16
NON MDAD FIRE RELATED			29,646,135.61
TRANSPORTATION			949,629.87
GENERAL GOVERNMENT			4,418,503.31
CULTURE & RECREATION			697,029.89
HEALTH AND HUMAN SVCS			1,049,276.54
PHYSICAL ENVIRONMENT			1,569,418.40
PROTECTION PEOPLE & PROPERTY			1,413,006.38
ALL OTHER & OUTSIDE AGENCIES			4,615,308.01

Miami-Dade County, Florida
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Summary Of Allocated Costs

	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			1,285,001.00	
Unallocated Total			0.00	
Totals	<u><u>161,247,310.00</u></u>	<u><u>12,150,099.00</u></u>	<u><u>173,397,409.00</u></u>	Deviation 0.00

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Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	COUNTY MANAGER 5.5	OFFICE OF 6.5	OFFICE OF MANAGEMENT 7.5	OFFICE OF COUNTY 9.5	FAIR EMPLOYMENT 11.5
BUILDING USE ALLOWANCE	(624,643.00)	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	(25,399,896.00)	0.00	0.00	0.00	0.00	0.00
COUNTY MANAGER	6,280.68	44,682.99	(4,451,710.73)	99,938.07	135,312.94	185,257.73	350.18
OFFICE OF PERFORMANCE	32,913.28	834.89	2,504.67	(1,238,354.98)	102,469.99	0.00	151.43
OFFICE OF MANAGEMENT &	2,844.02	14,253.91	5,009.29	7,364.47	(2,542,536.17)	51,040.43	302.86
OFFICE OF COUNTY	10,737.63	57,511.97	21,133.02	4,696.50	12,812.09	(10,244,933.10)	1,277.68
FAIR EMPLOYMENT PRACTICES	501.07	7,244.05	939.26	1,579.09	14,235.67	19,079.73	(544,749.63)
CAPITAL IMPROVEMENT	0.00	30,160.09	1,408.88	313.10	0.00	0.00	86.12
OFFICE OF COMMUNITY	0.00	166.88	0.00	0.00	0.00	0.00	0.00
FINANCE DEPARTMENT	8,078.49	27,029.05	51,345.41	20,884.09	49,824.80	244,221.08	3,138.37
PROCUREMENT MANAGEMENT	3,110.10	44,587.99	15,497.56	10,752.72	42,706.99	101,122.75	947.25
AUDIT & MANAGEMENT	300,380.35	43,594.10	9,235.92	2,966.12	28,471.32	0.00	564.52
EMPLOYEE RELATIONS	12,745.37	52,062.93	22,385.33	15,024.16	21,353.48	255,668.96	1,368.25
GENERAL SERVICES	216,004.85	15,325,338.14	113,648.70	54,040.63	21,353.48	2,743,671.28	6,946.52
INFORMATION TECHNOLOGY	7,137.68	4,270,100.98	84,688.64	25,095.34	103,920.32	28,619.68	5,176.40
MIAMI-DADE POLICE ADMIN	23,099.56	3,027,678.02	699,581.40	157,298.78	39,859.85	139,282.31	42,760.38
FIRE & RESCUE ADMIN	809.92	2,454,650.01	270,502.73	61,028.80	56,942.63	43,883.48	16,533.88
OFFICE OF THE MAYOR	0.00	0.00	6,574.73	0.00	28,471.32	162,178.05	0.00
COUNTY COMMISSION	0.00	0.00	18,628.36	713,913.60	61,213.33	576,209.13	445,411.83
CHIEF INFORMATION OFFICER	0.00	0.00	1,565.40	0.00	0.00	0.00	0.00
OFFICE OF BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
METROPOLITAN PLANNING	0.00	0.00	2,817.75	0.00	0.00	0.00	0.00
COMMUNICATIONS	0.00	0.00	8,140.13	0.00	21,353.48	0.00	0.00
AVIATION	0.00	0.00	283,495.62	63,459.51	42,706.99	531,712.03	19,733.96
NON MDAD POLICE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON MDAD FIRE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	553,215.60	0.00	85,413.95	311,000.32	0.00
GENERAL GOVERNMENT	0.00	0.00	126,798.17	0.00	980,836.92	2,968,812.63	0.00
CULTURE & RECREATION	0.00	0.00	261,892.94	0.00	251,971.16	183,165.79	0.00
HEALTH AND HUMAN SVCS	0.00	0.00	449,272.43	0.00	193,604.98	406,399.13	0.00
PHYSICAL ENVIRONMENT	0.00	0.00	650,584.09	0.00	64,060.47	854,773.84	0.00
PROTECTION PEOPLE &	0.00	0.00	790,531.62	0.00	183,640.01	438,834.75	0.00
ALL OTHER & OUTSIDE	0.00	0.00	313.08	0.00	0.00	0.00	0.00
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Detail Of Allocated Costs

Department	CAPITAL IMPROVEMENT	OFFICE OF COMMUNITY	FINANCE DEPARTMENT	PROCUREMENT	AUDIT & MANAGEMENT	EMPLOYEE RELATIONS	GENERAL SERVICES
	12.5	13.5	16.5	17.5	18.5	19.5	21.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY MANAGER	0.00	989.09	2,798.78	18,902.29	126,909.49	11,284.08	8,563.60
OFFICE OF PERFORMANCE	0.00	427.71	813.97	1,650.38	0.00	4,879.59	1,252.63
OFFICE OF MANAGEMENT &	0.00	855.42	8,101.70	15,734.23	81,068.51	9,759.19	6,892.89
OFFICE OF COUNTY	0.00	3,608.81	5,888.18	7,114.80	12,532.87	41,171.76	16,347.71
FAIR EMPLOYMENT PRACTICES	0.00	160.39	403.13	1,260.18	0.00	1,829.82	674.24
CAPITAL IMPROVEMENT	(165,341.98)	240.59	11,610.31	130,118.53	0.00	2,744.77	4,851.59
OFFICE OF COMMUNITY	0.00	(761,629.08)	282.84	0.00	0.00	0.00	154.36
FINANCE DEPARTMENT	0.00	8,773.16	(24,798,208.43)	62,136.70	190,194.86	100,032.16	48,761.49
PROCUREMENT MANAGEMENT	0.00	2,647.99	10,759.05	(7,374,458.61)	33,646.82	30,192.60	9,857.36
AUDIT & MANAGEMENT	0.00	1,578.09	2,230.44	18,466.95	(4,005,146.65)	17,993.58	5,378.08
EMPLOYEE RELATIONS	0.00	3,824.88	18,952.33	18,230.94	49,103.79	(8,886,784.46)	16,823.78
GENERAL SERVICES	0.00	19,418.63	189,872.80	727,739.46	14,381.58	227,886.29	(19,660,302.36)
INFORMATION TECHNOLOGY	540.26	14,470.36	56,403.70	199,224.18	30,903.35	169,816.09	167,288.03
MIAMI-DADE POLICE ADMIN	938.00	119,534.21	233,031.75	73,994.43	99,117.97	1,402,787.31	6,187,570.12
FIRE & RESCUE ADMIN	793.14	46,219.53	113,972.05	161,886.53	178,264.44	542,406.97	2,048,538.02
OFFICE OF THE MAYOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY COMMISSION	107,590.95	490,440.64	23,742,819.52	5,306,703.83	1,885,174.60	5,755,540.17	10,076,804.11
CHIEF INFORMATION OFFICER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
METROPOLITAN PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AVIATION	55,479.63	48,439.58	216,562.04	444,568.82	203,847.37	568,460.08	903,920.96
NON MDAD POLICE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON MDAD FIRE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT	0.00	0.00	183,705.84	1,726.36	0.00	0.00	156,623.39
CULTURE & RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH AND HUMAN SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PHYSICAL ENVIRONMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PROTECTION PEOPLE &	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER & OUTSIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct Billings	0.00	0.00	0.00	185,000.00	1,100,001.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Detail Of Allocated Costs

Department	INFORMATION	MIAMI-DADE POLICE	FIRE & RESCUE ADMIN	Total Plan Allocated
	22.5	23.5	25.5	
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00
COUNTY MANAGER	256.81	0.00	0.00	0.00
OFFICE OF PERFORMANCE	15.44	0.00	0.00	0.00
OFFICE OF MANAGEMENT &	2,422.25	0.00	0.00	0.00
OFFICE OF COUNTY	7.08	0.00	0.00	0.00
FAIR EMPLOYMENT PRACTICES	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
OFFICE OF COMMUNITY	0.00	0.00	0.00	0.00
FINANCE DEPARTMENT	80,033.77	0.00	0.00	0.00
PROCUREMENT MANAGEMENT	2,006.43	0.00	0.00	0.00
AUDIT & MANAGEMENT	477.18	0.00	0.00	0.00
EMPLOYEE RELATIONS	219,956.26	0.00	0.00	0.00
GENERAL SERVICES	0.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	(5,163,385.01)	0.00	0.00	0.00
MIAMI-DADE POLICE ADMIN	232,858.89	(73,161,769.98)	0.00	0.00
FIRE & RESCUE ADMIN	0.00	0.00	(31,434,172.13)	0.00
OFFICE OF THE MAYOR	0.00	0.00	0.00	197,224.10
COUNTY COMMISSION	0.00	0.00	0.00	49,180,450.07
CHIEF INFORMATION OFFICER	0.00	0.00	0.00	1,565.40
OFFICE OF BUSINESS	0.00	0.00	0.00	0.00
OFFICE OF WATER	0.00	0.00	0.00	0.00
METROPOLITAN PLANNING	0.00	0.00	0.00	2,817.75
COMMUNICATIONS	0.00	0.00	0.00	29,493.61
AVIATION	10,355.97	2,447,679.82	1,788,036.52	7,628,458.90
NON MDAD POLICE RELATED	0.00	70,714,090.16	0.00	70,714,090.16
NON MDAD FIRE RELATED	0.00	0.00	29,646,135.61	29,646,135.61
TRANSPORTATION	0.00	0.00	0.00	949,629.87
GENERAL GOVERNMENT	0.00	0.00	0.00	4,418,503.31
CULTURE & RECREATION	0.00	0.00	0.00	697,029.89
HEALTH AND HUMAN SVCS	0.00	0.00	0.00	1,049,276.54
PHYSICAL ENVIRONMENT	0.00	0.00	0.00	1,569,418.40
PROTECTION PEOPLE &	0.00	0.00	0.00	1,413,006.38
ALL OTHER & OUTSIDE	4,614,994.93	0.00	0.00	4,615,308.01
Direct Billings	0.00	0.00	0.00	1,285,001.00
Unallocated	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	173,397,409.00



All Monetary Values Are \$ Dollars

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Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 COURTHOUSE CTR	SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT	BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRA
1.4.2 SPCC	SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT	BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRA
EQUIPMENT USE ALLOWANCE		
2.4.1 CTRL SVC GF EQU	TOTAL FIXED ASSET COST PER CENTRAL SERVICE DEPARTM	FIXED ASSET REPORT - FINANCE (JOSE FERNANDEZ)
COUNTY MANAGER		
3.4.1 MD POLICY DVPMT	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
OFFICE OF PERFORMANCE IMPROVE		
4.4.1 COUNTY-WIDE SVC	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
4.4.2 ADMIN ORDERS	NUMBER OF ADMINISTRATIVE ORDERS PER DEPARTMENT	OFFICE OF PERFORMANCE IMPROVEMENT - CARMEN HOLLOWE
4.4.3 DEPT-SPCFC PROJ	NUMBER OF CUMULATIVE HOURS SPENT ON PROJECTS PER D	AMS ENGAGEMENT PLANNING REPORT - OPI
OFFICE OF MANAGEMENT & BUDGET		
5.4.1 OMB SERVICES	TOTAL STAFF TIME (PERCENT) BY DEPARTMENT SERVED	OMB FY 2001 TIME ANALYSIS REPORT
OFFICE OF COUNTY ATTORNEY		
6.4.1 MDAD SUPPORT	ADMIN/POLICY DIRECTION FOR MDAD COUNTY ATTORNEY ST	INTERVIEW WITH ASST. COUNTY ATTORNEY AT MDAD
6.4.2 NON MDAD SUPPT	PERCENT OF TIME WORKED PER DEPARTMENT	TIME ESTIMATES IN THE FYE 2000 COUNTY COST PLAN
FAIR EMPLOYMENT PRACTICES		
7.4.1 GEN TECH ASSIST	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
7.4.2 CONFLICT RSLTN	NUMBER OF COMPLAINTS FILED PER DEPARTMENT	FILED COMPLAINTS SUMMARY REPORT - FAIR EMP PRACTIC
CAPITAL IMPROVEMENT CONSTRCTN		
8.4.1 COUNTY-WIDE IC	EXPENDITURE SUMMARY BY PROGRAM AREA AND DEPT (1,00	FY 2001 CAPITAL BUDGET AND MULTI-YEAR CAPITAL PLAN
OFFICE OF COMMUNITY RELATIONS		
9.4.1 CMMNTY RELATION	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FINANCE DEPARTMENT		
10.4.1 PAYROLL	NUMBER OF CHECKS & VOUCHERS PROCESSED PER DEPARTME	PAYCHECK AND VOUCHER REPORT - FINANCE DEPARTMENT
10.4.2 FEMA	AMOUNT OF DISASTER RELIEF RE-IMBURSED PER DEPARTME	DISASTER STATUS REPORT
10.4.3 REPORTING	TOTAL EXPENDITURES BY DEPARTMENT (x10)	EXPENDITURE REPORT
10.4.4 A/P WIRE TRSFR	NUMBER OF WIRE TRANSFERS PER DEPARTMENT	SUMMARY REPORT OF WIRE TRANSFERS FOR CALENDAR YEAR
10.4.5 A/P 1099 FORMS	NUMBER OF "1099" FORMS PROCESSED PER DEPARTMENT	SUMMARY OF 1099s REPORT - FINANCE (JIMMY CARMENATE
10.4.6 A/P PURCH CARD	NUMBER OF PURCHASING CARDS ISSUED PER DEPARTMENT	MIAMI-DADE PURCHASE CARD SPENDING ACTIVITY REPORT
10.4.7 A/P CHCK SIGN	NUMBER OF CHECKS SIGNED BY THE FINANCE DEPARTMENT	SUMMARY OF CHECKS SIGNED (E-MAIL) - CONTROLLER
10.4.8 DIRECT ALLOCTN	NON MDAD RELATED EXPENSES. DIRECT ASSIGNMENT TO O	DISCUSSION WITH STAFF
PROCUREMENT MANAGEMENT		
11.4.1 ADPICS-PO	TOTAL PO'S ISSUED PER DEPARTMENT SERVED	PURCHASE ORDER SUMMARY REPORT
11.4.2 BIDS & RFP'S	NUMBER OF BIDS & RFPs PROCESSED PER DEPARTMENT	RFPs, BIDS, & CONTRACTS REPORT
11.4.3 A&E	AMOUNT OF A/E FEES PER DEPARTMENT	A/E SOLICITATION FOR 2000-2001 FISCAL YEAR
AUDIT & MANAGEMENT		
12.4.1 AUDIT/MGMT	TOTAL HOURS BY DEPARTMENT	AUDIT & MANAGEMENT CUMULATIVE HOURS SUMMARY REPORT
EMPLOYEE RELATIONS		
13.4.1 EMPLEE RELATION	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
GENERAL SERVICES		
14.4.1 FAC/UTIL MGMT	FACILITIES/UTILITIES MANAGEMENT CHARGES PER DEPART	GSA REPORT OF CHARGES BY OBJECT CODE
14.4.2 MATERIALS MGMT	MATERIALS MANAGEMENT CHARGES PER DEPARTMENT	SUMMARY REPORT OF MATERIALS MANAGEMENT CHARGES
14.4.3 FLEET MGMT	FLEET MANAGEMENT CHARGES PER DEPARTMENT	FAMIS FLEET MANAGEMENT OPERATIONAL CHARGES REPORT
14.4.4 RISK MGMT	RISK MANAGEMENT CHARGES PER DEPARTMENT	GSA REPORT OF CHARGES BY OBJECT CODE
14.4.5 DIRECT ALLOCAT	DIRECT ASSIGNMENT TO NON MDAD SERVICES	DISCUSION WITH STAFF
INFORMATION TECHNOLOGY		
15.4.1 INFO TECH	INFORMATION TECHNOLOGY CHARGES PER DEPARTMENT	SUMMARY REPORT OF INFORMATION TECHNOLOGY CHARGES

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
MIAMI-DADE POLICE ADMIN		
16.4.1 MDAD RELATED	OVERHEAD BASED ON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
16.4.2 NON MDAD	OVERHEAD BASED ON NON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
FIRE & RESCUE ADMIN		
17.4.1 MDAD RELATED	OVERHEAD BASED ON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
17.4.2 NON MDAD	ALLOCATED BASED ON NON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
AVIATION	7,628,458.90	0.00	0.00	7,628,458.90	113,149,239.00	6.7419 %
Composite Rate	7,628,458.90	0.00	0.00	7,628,458.90	113,149,239.00	6.7419 %

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
BUILDING USE ALLOW	624,643.00			
Total Departmental Cost Adjustments:	624,643.00			624,643.00
Total To Be Allocated:	624,643.00	0.00		624,643.00

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	Total	General & Admin	COURTHOUSE CTR	SPCC
Wages & Benefits				
SALARIES & WAGES	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	0.00	0.00	0.00	0.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
BUILDING USE ALLOW	624,643.00	0.00	553,299.00	71,344.00
Functional Cost	624,643.00	0.00	553,299.00	71,344.00
Allocation Step 1				
1st Allocation	624,643.00	0.00	553,299.00	71,344.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 0100 BUILDING USE				
Total Allocated	624,643.00	0.00	553,299.00	71,344.00

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - COURTHOUSE CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF PERFORMANCE IMPROVE	1,147	5.9486	32,913.28		32,913.28		32,913.28
AUDIT & MANAGEMENT	10,468	54.2889	300,380.35		300,380.35		300,380.35
GENERAL SERVICES	6,862	35.5876	196,905.81		196,905.81		196,905.81
MIAMI-DADE POLICE ADMIN	805	4.1749	23,099.56		23,099.56		23,099.56
SubTotal	19,282	100.0000	553,299.00		553,299.00		553,299.00
TOTAL	19,282	100.0000	553,299.00		553,299.00		553,299.00

Allocation Basis: SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT

Allocation Source: BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRATION

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - SPCC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY MANAGER	14,540	8.8034	6,280.68		6,280.68		6,280.68
OFFICE OF MANAGEMENT & BUDGET	6,584	3.9863	2,844.02		2,844.02		2,844.02
OFFICE OF COUNTY ATTORNEY	24,858	15.0505	10,737.63		10,737.63		10,737.63
FAIR EMPLOYMENT PRACTICES	1,160	0.7023	501.07		501.07		501.07
FINANCE DEPARTMENT	18,702	11.3233	8,078.49		8,078.49		8,078.49
PROCUREMENT MANAGEMENT	7,200	4.3593	3,110.10		3,110.10		3,110.10
EMPLOYEE RELATIONS	29,506	17.8647	12,745.37		12,745.37		12,745.37
GENERAL SERVICES	44,215	26.7704	19,099.04		19,099.04		19,099.04
INFORMATION TECHNOLOGY	16,524	10.0046	7,137.68		7,137.68		7,137.68
FIRE & RESCUE ADMIN	1,875	1.1352	809.92		809.92		809.92
SubTotal	165,164	100.0000	71,344.00		71,344.00		71,344.00
TOTAL	165,164	100.0000	71,344.00		71,344.00		71,344.00

Allocation Basis: SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT

Allocation Source: BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRATION

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	COURTHOUSE CTR	SPCC
COUNTY MANAGER	6,280.68	0.00	6,280.68
OFFICE OF PERFORMANCE	32,913.28	32,913.28	0.00
OFFICE OF MANAGEMENT &	2,844.02	0.00	2,844.02
OFFICE OF COUNTY	10,737.63	0.00	10,737.63
FAIR EMPLOYMENT PRACTICES	501.07	0.00	501.07
FINANCE DEPARTMENT	8,078.49	0.00	8,078.49
PROCUREMENT MANAGEMENT	3,110.10	0.00	3,110.10
AUDIT & MANAGEMENT	300,380.35	300,380.35	0.00
EMPLOYEE RELATIONS	12,745.37	0.00	12,745.37
GENERAL SERVICES	216,004.85	196,905.81	19,099.04
INFORMATION TECHNOLOGY	7,137.68	0.00	7,137.68
MIAMI-DADE POLICE ADMIN	23,099.56	23,099.56	0.00
FIRE & RESCUE ADMIN	809.92	0.00	809.92
Direct Billed	0.00	0.00	0.00
Total	624,643.00	553,299.00	71,344.00

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
EQUIPMENT USE ALLOW	25,399,896.00			
Total Departmental Cost Adjustments:	25,399,896.00			25,399,896.00
Total To Be Allocated:	25,399,896.00	0.00		25,399,896.00

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE ALLOWANCE

	Total	General & Admin	CTRL SVC GF EQU
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
EQUIPMENT USE ALLOW	25,399,896.00	0.00	25,399,896.00
Functional Cost	25,399,896.00	0.00	25,399,896.00
Allocation Step 1			
1st Allocation	25,399,896.00	0.00	25,399,896.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 0200 EQUIPMENT USE			
Total Allocated	25,399,896.00	0.00	25,399,896.00

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE ALLOWANCE

Activity - CTRL SVC GF EQU

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY MANAGER	44,683	0.1759	44,682.99		44,682.99		44,682.99
OFFICE OF PERFORMANCE IMPROVE	835	0.0033	834.89		834.89		834.89
OFFICE OF MANAGEMENT & BUDGET	14,254	0.0561	14,253.91		14,253.91		14,253.91
OFFICE OF COUNTY ATTORNEY	57,512	0.2264	57,511.97		57,511.97		57,511.97
FAIR EMPLOYMENT PRACTICES	7,244	0.0285	7,244.05		7,244.05		7,244.05
CAPITAL IMPROVEMENT CONSTRCTN	30,160	0.1187	30,160.09		30,160.09		30,160.09
OFFICE OF COMMUNITY RELATIONS	167	0.0007	166.88		166.88		166.88
FINANCE DEPARTMENT	27,029	0.1064	27,029.05		27,029.05		27,029.05
PROCUREMENT MANAGEMENT	44,588	0.1755	44,587.99		44,587.99		44,587.99
AUDIT & MANAGEMENT	43,594	0.1716	43,594.10		43,594.10		43,594.10
EMPLOYEE RELATIONS	52,063	0.2050	52,062.93		52,062.93		52,062.93
GENERAL SERVICES	15,325,338	60.3364	15,325,338.14		15,325,338.14		15,325,338.14
INFORMATION TECHNOLOGY	4,270,101	16.8115	4,270,100.98		4,270,100.98		4,270,100.98
MIAMI-DADE POLICE ADMIN	3,027,678	11.9200	3,027,678.02		3,027,678.02		3,027,678.02
FIRE & RESCUE ADMIN	2,454,650	9.6640	2,454,650.01		2,454,650.01		2,454,650.01
SubTotal	25,399,896	100.0000	25,399,896.00		25,399,896.00		25,399,896.00
TOTAL	25,399,896	100.0000	25,399,896.00		25,399,896.00		25,399,896.00

Allocation Basis: TOTAL FIXED ASSET COST PER CENTRAL SERVICE DEPARTMENT

Allocation Source: FIXED ASSET REPORT - FINANCE (JOSE FERNANDEZ)

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE ALLOWANCE

Receiving Department	Total	CTRL SVC GF EQU
COUNTY MANAGER	44,682.99	44,682.99
OFFICE OF PERFORMANCE	834.89	834.89
OFFICE OF MANAGEMENT &	14,253.91	14,253.91
OFFICE OF COUNTY	57,511.97	57,511.97
FAIR EMPLOYMENT PRACTICES	7,244.05	7,244.05
CAPITAL IMPROVEMENT	30,160.09	30,160.09
OFFICE OF COMMUNITY	166.88	166.88
FINANCE DEPARTMENT	27,029.05	27,029.05
PROCUREMENT MANAGEMENT	44,587.99	44,587.99
AUDIT & MANAGEMENT	43,594.10	43,594.10
EMPLOYEE RELATIONS	52,062.93	52,062.93
GENERAL SERVICES	15,325,338.14	15,325,338.14
INFORMATION TECHNOLOGY	4,270,100.98	4,270,100.98
MIAMI-DADE POLICE ADMIN	3,027,678.02	3,027,678.02
FIRE & RESCUE ADMIN	2,454,650.01	2,454,650.01
Direct Billed	0.00	0.00
Total	25,399,896.00	25,399,896.00

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COUNTY MANAGER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,817,532.00			3,817,532.00
CAPITAL	(7,348.00)			
Total Deductions:	(7,348.00)			(7,348.00)
BUILDING USE ALLOWANCE	6,280.68		6,280.68	
EQUIPMENT USE ALLOWANCE	44,682.99		44,682.99	
OFFICE OF PERFORMANCE IMPROVE		99,938.07	99,938.07	
OFFICE OF MANAGEMENT & BUDGET		135,312.94	135,312.94	
OFFICE OF COUNTY ATTORNEY		185,257.73	185,257.73	
FAIR EMPLOYMENT PRACTICES		350.18	350.18	
OFFICE OF COMMUNITY RELATIONS		989.09	989.09	
FINANCE DEPARTMENT		2,798.78	2,798.78	
PROCUREMENT MANAGEMENT		18,902.29	18,902.29	
AUDIT & MANAGEMENT		126,909.49	126,909.49	
EMPLOYEE RELATIONS		11,284.08	11,284.08	
GENERAL SERVICES		8,563.60	8,563.60	
INFORMATION TECHNOLOGY		256.81	256.81	
Total Allocated Additions:	50,963.67	590,563.06	641,526.73	641,526.73
Total To Be Allocated:	3,861,147.67	590,563.06		4,451,710.73

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COUNTY MANAGER

	Total	General & Admin	MD POLICY DVPMT
Wages & Benefits			
SALARIES & WAGES	2,561,706.00	0.00	2,561,706.00
FRINGE BENEFITS	770,254.00	0.00	770,254.00
Other Expense & Cost			
DEPARTURE INCENTIVE	10,511.00	0.00	10,511.00
OPERATIONS	467,713.00	0.00	467,713.00
CAPITAL	7,348.00	7,348.00	0.00
Departmental Totals			
Total Expenditures	3,817,532.00	7,348.00	3,810,184.00
Deductions			
Total Deductions	(7,348.00)	(7,348.00)	0.00
Functional Cost			
Functional Cost	3,810,184.00	0.00	3,810,184.00
Allocation Step 1			
Inbound- All Others	50,963.67	0.00	50,963.67
1st Allocation	3,861,147.67	0.00	3,861,147.67
Allocation Step 2			
Inbound- All Others	590,563.06	0.00	590,563.06
2nd Allocation	590,563.06	0.00	590,563.06
Total For 0500 COUNTY MANAGER			
Total Allocated	4,451,710.73	0.00	4,451,710.73

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COUNTY MANAGER

Activity - MD POLICY DVPMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	42	0.1477	5,702.53		5,702.53	872.20	6,574.73
COUNTY COMMISSION	119	0.4185	16,157.13		16,157.13	2,471.23	18,628.36
OFFICE OF PERFORMANCE IMPROVE	16	0.0563	2,172.40		2,172.40	332.27	2,504.67
OFFICE OF MANAGEMENT & BUDGET	32	0.1125	4,344.76		4,344.76	664.53	5,009.29
CHIEF INFORMATION OFFICER	10	0.0352	1,357.73		1,357.73	207.67	1,565.40
OFFICE OF COUNTY ATTORNEY	135	0.4747	18,329.52		18,329.52	2,803.50	21,133.02
FAIR EMPLOYMENT PRACTICES	6	0.0211	814.66		814.66	124.60	939.26
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	1,221.98		1,221.98	186.90	1,408.88
METROPOLITAN PLANNING ORGAN	18	0.0633	2,443.95		2,443.95	373.80	2,817.75
FINANCE DEPARTMENT	328	1.1534	44,533.94		44,533.94	6,811.47	51,345.41
PROCUREMENT MANAGEMENT	99	0.3481	13,441.66		13,441.66	2,055.90	15,497.56
AUDIT & MANAGEMENT	59	0.2075	8,010.68		8,010.68	1,225.24	9,235.92
EMPLOYEE RELATIONS	143	0.5028	19,415.70		19,415.70	2,969.63	22,385.33
COMMUNICATIONS	52	0.1829	7,060.26		7,060.26	1,079.87	8,140.13
GENERAL SERVICES	726	2.5529	98,572.09		98,572.09	15,076.61	113,648.70
INFORMATION TECHNOLOGY	541	1.9024	73,453.86		73,453.86	11,234.78	84,688.64
AVIATION	1,811	6.3682	245,887.15		245,887.15	37,608.47	283,495.62
MIAMI-DADE POLICE ADMIN	4,469	15.7149	606,775.07		606,775.07	92,806.33	699,581.40
FIRE & RESCUE ADMIN	1,728	6.0764	234,617.89		234,617.89	35,884.84	270,502.73
TRANSPORTATION	3,534	12.4270	479,826.13		479,826.13	73,389.47	553,215.60
GENERAL GOVERNMENT	810	2.8483	109,977.15		109,977.15	16,821.02	126,798.17
CULTURE & RECREATION	1,673	5.8830	227,150.27		227,150.27	34,742.67	261,892.94
HEALTH AND HUMAN SVCS	2,870	10.0921	389,672.04		389,672.04	59,600.39	449,272.43
PHYSICAL ENVIRONMENT	4,156	14.6142	564,277.73		564,277.73	86,306.36	650,584.09
PROTECTION PEOPLE & PROPERTY	5,050	17.7580	685,659.84		685,659.84	104,871.78	790,531.62
ALL OTHER & OUTSIDE AGENCIES	2	0.0070	271.55		271.55	41.53	313.08
SubTotal	28,438	100.0000	3,861,147.67		3,861,147.67	590,563.06	4,451,710.73
TOTAL	28,438	100.0000	3,861,147.67		3,861,147.67	590,563.06	4,451,710.73

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COUNTY MANAGER

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COUNTY MANAGER

Receiving Department	Total	MD POLICY DVPMT
OFFICE OF THE MAYOR	6,574.73	6,574.73
COUNTY COMMISSION	18,628.36	18,628.36
OFFICE OF PERFORMANCE	2,504.67	2,504.67
OFFICE OF MANAGEMENT &	5,009.29	5,009.29
CHIEF INFORMATION OFFICER	1,565.40	1,565.40
OFFICE OF COUNTY	21,133.02	21,133.02
FAIR EMPLOYMENT PRACTICES	939.26	939.26
CAPITAL IMPROVEMENT	1,408.88	1,408.88
METROPOLITAN PLANNING	2,817.75	2,817.75
FINANCE DEPARTMENT	51,345.41	51,345.41
PROCUREMENT MANAGEMENT	15,497.56	15,497.56
AUDIT & MANAGEMENT	9,235.92	9,235.92
EMPLOYEE RELATIONS	22,385.33	22,385.33
COMMUNICATIONS	8,140.13	8,140.13
GENERAL SERVICES	113,648.70	113,648.70
INFORMATION TECHNOLOGY	84,688.64	84,688.64
AVIATION	283,495.62	283,495.62
MIAMI-DADE POLICE ADMIN	699,581.40	699,581.40
FIRE & RESCUE ADMIN	270,502.73	270,502.73
TRANSPORTATION	553,215.60	553,215.60
GENERAL GOVERNMENT	126,798.17	126,798.17
CULTURE & RECREATION	261,892.94	261,892.94
HEALTH AND HUMAN SVCS	449,272.43	449,272.43
PHYSICAL ENVIRONMENT	650,584.09	650,584.09
PROTECTION PEOPLE &	790,531.62	790,531.62
ALL OTHER & OUTSIDE	313.08	313.08
Direct Billed	0.00	0.00
Total	4,451,710.73	4,451,710.73

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF PERFORMANCE IMPROVE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,105,746.00			1,105,746.00
CAPITAL	(15,305.00)			
Total Deductions:	(15,305.00)			(15,305.00)
BUILDING USE ALLOWANCE	32,913.28		32,913.28	
EQUIPMENT USE ALLOWANCE	834.89		834.89	
COUNTY MANAGER	2,172.40	332.27	2,504.67	
OFFICE OF MANAGEMENT & BUDGET		102,469.99	102,469.99	
FAIR EMPLOYMENT PRACTICES		151.43	151.43	
OFFICE OF COMMUNITY RELATIONS		427.71	427.71	
FINANCE DEPARTMENT		813.97	813.97	
PROCUREMENT MANAGEMENT		1,650.38	1,650.38	
EMPLOYEE RELATIONS		4,879.59	4,879.59	
GENERAL SERVICES		1,252.63	1,252.63	
INFORMATION TECHNOLOGY		15.44	15.44	
Total Allocated Additions:	35,920.57	111,993.41	147,913.98	147,913.98
Total To Be Allocated:	1,126,361.57	111,993.41	1,238,354.98	1,238,354.98

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF PERFORMANCE IMPROVE

	Total	General & Admin	COUNTY-WIDE SVC	ADMIN ORDERS	DEPT-SPCFC PROJ
Wages & Benefits					
SALARIES & WAGES	840,282.00	0.00	671,721.43	47,307.88	121,252.69
FRINGE BENEFITS	187,913.00	0.00	150,217.65	10,579.50	27,115.85
Other Expense & Cost					
OPERATIONS	62,246.00	0.00	49,759.45	3,504.45	8,982.10
CAPITAL	15,305.00	15,305.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	1,105,746.00	15,305.00	871,698.53	61,391.83	157,350.64
Deductions					
Total Deductions	(15,305.00)	(15,305.00)	0.00	0.00	0.00
Functional Cost	1,090,441.00	0.00	871,698.53	61,391.83	157,350.64
Allocation Step 1					
Inbound- All Others	35,920.57	0.00	28,714.90	2,022.33	5,183.34
1st Allocation	1,126,361.57	0.00	900,413.43	63,414.16	162,533.98
Allocation Step 2					
Inbound- All Others	111,993.41	0.00	89,527.53	6,305.23	16,160.65
2nd Allocation	111,993.41	0.00	89,527.53	6,305.23	16,160.65
Total For 0600 OFFICE OF					
Total Allocated	1,238,354.98	0.00	989,940.96	69,719.39	178,694.63

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF PERFORMANCE IMPROVE

Activity - COUNTY-WIDE SVC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	18,336	64.4296	580,132.15		580,132.15	57,757.26	637,889.41
COUNTY MANAGER	37	0.1300	1,170.65		1,170.65		1,170.65
OFFICE OF MANAGEMENT & BUDGET	32	0.1124	1,012.44		1,012.44	100.80	1,113.24
OFFICE OF COUNTY ATTORNEY	135	0.4744	4,271.26		4,271.26	425.24	4,696.50
FAIR EMPLOYMENT PRACTICES	6	0.0211	189.83		189.83	18.90	208.73
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	284.75		284.75	28.35	313.10
FINANCE DEPARTMENT	328	1.1525	10,377.58		10,377.58	1,033.18	11,410.76
PROCUREMENT MANAGEMENT	99	0.3479	3,132.26		3,132.26	311.84	3,444.10
AUDIT & MANAGEMENT	59	0.2073	1,866.70		1,866.70	185.85	2,052.55
EMPLOYEE RELATIONS	143	0.5025	4,524.37		4,524.37	450.44	4,974.81
GENERAL SERVICES	726	2.5510	22,969.89		22,969.89	2,286.85	25,256.74
INFORMATION TECHNOLOGY	541	1.9010	17,116.68		17,116.68	1,704.12	18,820.80
AVIATION	1,811	6.3635	57,298.18		57,298.18	5,704.54	63,002.72
MIAMI-DADE POLICE ADMIN	4,469	15.7033	141,394.55		141,394.55	14,077.07	155,471.62
FIRE & RESCUE ADMIN	1,728	6.0719	54,672.14		54,672.14	5,443.09	60,115.23
SubTotal	28,459	100.0000	900,413.43		900,413.43	89,527.53	989,940.96
TOTAL	28,459	100.0000	900,413.43		900,413.43	89,527.53	989,940.96

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF PERFORMANCE IMPROVE

Activity - ADMIN ORDERS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	64	41.8299	26,526.19		26,526.19	2,708.29	29,234.48
COUNTY MANAGER	4	2.6144	1,657.89		1,657.89		1,657.89
OFFICE OF MANAGEMENT & BUDGET	7	4.5752	2,901.30		2,901.30	296.22	3,197.52
FAIR EMPLOYMENT PRACTICES	3	1.9608	1,243.41		1,243.41	126.95	1,370.36
FINANCE DEPARTMENT	8	5.2288	3,315.77		3,315.77	338.54	3,654.31
PROCUREMENT MANAGEMENT	16	10.4575	6,631.55		6,631.55	677.07	7,308.62
AUDIT & MANAGEMENT	2	1.3072	828.94		828.94	84.63	913.57
EMPLOYEE RELATIONS	22	14.3791	9,118.38		9,118.38	930.97	10,049.35
GENERAL SERVICES	18	11.7647	7,460.49		7,460.49	761.71	8,222.20
INFORMATION TECHNOLOGY	2	1.3072	828.94		828.94	84.63	913.57
AVIATION	1	0.6536	414.47		414.47	42.32	456.79
MIAMI-DADE POLICE ADMIN	4	2.6144	1,657.89		1,657.89	169.27	1,827.16
FIRE & RESCUE ADMIN	2	1.3072	828.94		828.94	84.63	913.57
SubTotal	153	100.0000	63,414.16		63,414.16	6,305.23	69,719.39
TOTAL	153	100.0000	63,414.16		63,414.16	6,305.23	69,719.39

Allocation Basis: NUMBER OF ADMINISTRATIVE ORDERS PER DEPARTMENT

Allocation Source: OFFICE OF PERFORMANCE IMPROVEMENT - CARMEN HOLLOWELL

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF PERFORMANCE IMPROVE

Activity - DEPT-SPFC PROJ

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	2,758	23.0853	37,521.45		37,521.45	9,268.26	46,789.71
COUNTY MANAGER	7,138	59.7472	97,109.53		97,109.53		97,109.53
OFFICE OF MANAGEMENT & BUDGET	180	1.5067	2,448.82		2,448.82	604.89	3,053.71
FINANCE DEPARTMENT	343	2.8710	4,666.37		4,666.37	1,152.65	5,819.02
GENERAL SERVICES	1,212	10.1448	16,488.76		16,488.76	4,072.93	20,561.69
INFORMATION TECHNOLOGY	316	2.6450	4,299.05		4,299.05	1,061.92	5,360.97
SubTotal	11,947	100.0000	162,533.98		162,533.98	16,160.65	178,694.63
TOTAL	11,947	100.0000	162,533.98		162,533.98	16,160.65	178,694.63

Allocation Basis: NUMBER OF CUMULATIVE HOURS SPENT ON PROJECTS PER DEPT

Allocation Source: AMS ENGAGEMENT PLANNING REPORT - OPI

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF PERFORMANCE IMPROVE

Receiving Department	Total	COUNTY-WIDE SVC	ADMIN ORDERS	DEPT-SPCFC PROJ
COUNTY COMMISSION	713,913.60	637,889.41	29,234.48	46,789.71
COUNTY MANAGER	99,938.07	1,170.65	1,657.89	97,109.53
OFFICE OF MANAGEMENT &	7,364.47	1,113.24	3,197.52	3,053.71
OFFICE OF COUNTY	4,696.50	4,696.50	0.00	0.00
FAIR EMPLOYMENT PRACTICES	1,579.09	208.73	1,370.36	0.00
CAPITAL IMPROVEMENT	313.10	313.10	0.00	0.00
FINANCE DEPARTMENT	20,884.09	11,410.76	3,654.31	5,819.02
PROCUREMENT MANAGEMENT	10,752.72	3,444.10	7,308.62	0.00
AUDIT & MANAGEMENT	2,966.12	2,052.55	913.57	0.00
EMPLOYEE RELATIONS	15,024.16	4,974.81	10,049.35	0.00
GENERAL SERVICES	54,040.63	25,256.74	8,222.20	20,561.69
INFORMATION TECHNOLOGY	25,095.34	18,820.80	913.57	5,360.97
AVIATION	63,459.51	63,002.72	456.79	0.00
MIAMI-DADE POLICE ADMIN	157,298.78	155,471.62	1,827.16	0.00
FIRE & RESCUE ADMIN	61,028.80	60,115.23	913.57	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	1,238,354.98	989,940.96	69,719.39	178,694.63

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF MANAGEMENT & BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,336,886.00			2,336,886.00
CAPITAL	1.00			
Total Deductions:	<u>1.00</u>			1.00
BUILDING USE ALLOWANCE	2,844.02		2,844.02	
EQUIPMENT USE ALLOWANCE	14,253.91		14,253.91	
COUNTY MANAGER	4,344.76	664.53	5,009.29	
OFFICE OF PERFORMANCE IMPROVE	6,362.56	1,001.91	7,364.47	
OFFICE OF COUNTY ATTORNEY		51,040.43	51,040.43	
FAIR EMPLOYMENT PRACTICES		302.86	302.86	
OFFICE OF COMMUNITY RELATIONS		855.42	855.42	
FINANCE DEPARTMENT		8,101.70	8,101.70	
PROCUREMENT MANAGEMENT		15,734.23	15,734.23	
AUDIT & MANAGEMENT		81,068.51	81,068.51	
EMPLOYEE RELATIONS		9,759.19	9,759.19	
GENERAL SERVICES		6,892.89	6,892.89	
INFORMATION TECHNOLOGY		2,422.25	2,422.25	
Total Allocated Additions:	<u>27,805.25</u>	<u>177,843.92</u>	<u>205,649.17</u>	<u>205,649.17</u>
Total To Be Allocated:	<u><u>2,364,692.25</u></u>	<u><u>177,843.92</u></u>		<u><u>2,542,536.17</u></u>

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF MANAGEMENT & BUDGET

	Total	General & Admin	OMB SERVICES
Wages & Benefits			
SALARIES & WAGES	1,946,497.00	0.00	1,946,497.00
FRINGE BENEFITS	266,659.00	0.00	266,659.00
Other Expense & Cost			
DEPARTURE INCENTIVE	7,751.00	0.00	7,751.00
OPERATIONS	115,980.00	0.00	115,980.00
CAPITAL	(1.00)	(1.00)	0.00
Departmental Totals			
Total Expenditures	2,336,886.00	(1.00)	2,336,887.00
Deductions			
Total Deductions	1.00	1.00	0.00
Functional Cost			
Functional Cost	2,336,887.00	0.00	2,336,887.00
Allocation Step 1			
Inbound- All Others	27,805.25	0.00	27,805.25
1st Allocation	2,364,692.25	0.00	2,364,692.25
Allocation Step 2			
Inbound- All Others	177,843.92	0.00	177,843.92
2nd Allocation	177,843.92	0.00	177,843.92
Total For 0700 OFFICE OF			
Total Allocated	2,542,536.17	0.00	2,542,536.17

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF MANAGEMENT & BUDGET

Activity - OMB SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	20	1.1111	26,274.36		26,274.36	2,196.96	28,471.32
COUNTY COMMISSION	43	2.3889	56,489.87		56,489.87	4,723.46	61,213.33
COUNTY MANAGER	103	5.7222	135,312.94		135,312.94		135,312.94
OFFICE OF PERFORMANCE IMPROVE	78	4.3333	102,469.99		102,469.99		102,469.99
OFFICE OF COUNTY ATTORNEY	9	0.5000	11,823.46		11,823.46	988.63	12,812.09
FAIR EMPLOYMENT PRACTICES	10	0.5556	13,137.19		13,137.19	1,098.48	14,235.67
FINANCE DEPARTMENT	35	1.9444	45,980.12		45,980.12	3,844.68	49,824.80
PROCUREMENT MANAGEMENT	30	1.6667	39,411.55		39,411.55	3,295.44	42,706.99
AUDIT & MANAGEMENT	20	1.1111	26,274.36		26,274.36	2,196.96	28,471.32
EMPLOYEE RELATIONS	15	0.8333	19,705.76		19,705.76	1,647.72	21,353.48
COMMUNICATIONS	15	0.8333	19,705.76		19,705.76	1,647.72	21,353.48
GENERAL SERVICES	15	0.8333	19,705.76		19,705.76	1,647.72	21,353.48
INFORMATION TECHNOLOGY	73	4.0556	95,901.42		95,901.42	8,018.90	103,920.32
AVIATION	30	1.6667	39,411.55		39,411.55	3,295.44	42,706.99
MIAMI-DADE POLICE ADMIN	28	1.5556	36,784.11		36,784.11	3,075.74	39,859.85
FIRE & RESCUE ADMIN	40	2.2222	52,548.71		52,548.71	4,393.92	56,942.63
TRANSPORTATION	60	3.3333	78,823.07		78,823.07	6,590.88	85,413.95
GENERAL GOVERNMENT	689	38.2778	905,151.63		905,151.63	75,685.29	980,836.92
CULTURE & RECREATION	177	9.8333	232,528.06		232,528.06	19,443.10	251,971.16
HEALTH AND HUMAN SVCS	136	7.5556	178,665.65		178,665.65	14,939.33	193,604.98
PHYSICAL ENVIRONMENT	45	2.5000	59,117.31		59,117.31	4,943.16	64,060.47
PROTECTION PEOPLE & PROPERTY	129	7.1667	169,469.62		169,469.62	14,170.39	183,640.01
SubTotal	1,800	100.0000	2,364,692.25		2,364,692.25	177,843.92	2,542,536.17
TOTAL	1,800	100.0000	2,364,692.25		2,364,692.25	177,843.92	2,542,536.17

Allocation Basis: TOTAL STAFF TIME (PERCENT) BY DEPARTMENT SERVED

Allocation Source: OMB FY 2001 TIME ANALYSIS REPORT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF MANAGEMENT & BUDGET

Receiving Department	Total	OMB SERVICES
OFFICE OF THE MAYOR	28,471.32	28,471.32
COUNTY COMMISSION	61,213.33	61,213.33
COUNTY MANAGER	135,312.94	135,312.94
OFFICE OF PERFORMANCE	102,469.99	102,469.99
OFFICE OF COUNTY	12,812.09	12,812.09
FAIR EMPLOYMENT PRACTICES	14,235.67	14,235.67
FINANCE DEPARTMENT	49,824.80	49,824.80
PROCUREMENT MANAGEMENT	42,706.99	42,706.99
AUDIT & MANAGEMENT	28,471.32	28,471.32
EMPLOYEE RELATIONS	21,353.48	21,353.48
COMMUNICATIONS	21,353.48	21,353.48
GENERAL SERVICES	21,353.48	21,353.48
INFORMATION TECHNOLOGY	103,920.32	103,920.32
AVIATION	42,706.99	42,706.99
MIAMI-DADE POLICE ADMIN	39,859.85	39,859.85
FIRE & RESCUE ADMIN	56,942.63	56,942.63
TRANSPORTATION	85,413.95	85,413.95
GENERAL GOVERNMENT	980,836.92	980,836.92
CULTURE & RECREATION	251,971.16	251,971.16
HEALTH AND HUMAN SVCS	193,604.98	193,604.98
PHYSICAL ENVIRONMENT	64,060.47	64,060.47
PROTECTION PEOPLE &	183,640.01	183,640.01
Direct Billed	0.00	0.00
Total	2,542,536.17	2,542,536.17

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF COUNTY ATTORNEY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,142,528.00			10,142,528.00
CAPITAL	(92,435.00)			
Total Deductions:	(92,435.00)			(92,435.00)
BUILDING USE ALLOWANCE	10,737.63		10,737.63	
EQUIPMENT USE ALLOWANCE	57,511.97		57,511.97	
COUNTY MANAGER	18,329.52	2,803.50	21,133.02	
OFFICE OF PERFORMANCE IMPROVE	4,271.26	425.24	4,696.50	
OFFICE OF MANAGEMENT & BUDGET	11,823.46	988.63	12,812.09	
FAIR EMPLOYMENT PRACTICES		1,277.68	1,277.68	
OFFICE OF COMMUNITY RELATIONS		3,608.81	3,608.81	
FINANCE DEPARTMENT		5,888.18	5,888.18	
PROCUREMENT MANAGEMENT		7,114.80	7,114.80	
AUDIT & MANAGEMENT		12,532.87	12,532.87	
EMPLOYEE RELATIONS		41,171.76	41,171.76	
GENERAL SERVICES		16,347.71	16,347.71	
INFORMATION TECHNOLOGY		7.08	7.08	
Total Allocated Additions:	102,673.84	92,166.26	194,840.10	194,840.10
Total To Be Allocated:	10,152,766.84	92,166.26		10,244,933.10

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF COUNTY ATTORNEY

	Total	General & Admin	MDAD SUPPORT	NON MDAD SUPPT
Wages & Benefits				
SALARIES & WAGES	7,315,921.00	0.00	379,696.30	6,936,224.70
FRINGE BENEFITS	1,997,390.00	0.00	103,664.54	1,893,725.46
Other Expense & Cost				
DEPARTURE INCENTIVE	7,288.00	0.00	378.25	6,909.75
OPERATIONS	729,494.00	0.00	37,860.74	691,633.26
CAPITAL	92,435.00	92,435.00	0.00	0.00
Departmental Totals				
Total Expenditures	10,142,528.00	92,435.00	521,599.83	9,528,493.17
Deductions				
Total Deductions	(92,435.00)	(92,435.00)	0.00	0.00
Functional Cost				
Functional Cost	10,050,093.00	0.00	521,599.83	9,528,493.17
Allocation Step 1				
Inbound- All Others	102,673.84	0.00	5,328.77	97,345.07
1st Allocation	10,152,766.84	0.00	526,928.60	9,625,838.24
Allocation Step 2				
Inbound- All Others	92,166.26	0.00	4,783.43	87,382.83
2nd Allocation	92,166.26	0.00	4,783.43	87,382.83
Total For 0850 OFFICE OF COUNTY				
Total Allocated	10,244,933.10	0.00	531,712.03	9,713,221.07

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COUNTY ATTORNEY

Activity - MDAD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AVIATION	100	100.0000	526,928.60		526,928.60	4,783.43	531,712.03
SubTotal	100	100.0000	526,928.60		526,928.60	4,783.43	531,712.03
TOTAL	100	100.0000	526,928.60		526,928.60	4,783.43	531,712.03

Allocation Basis: ADMIN/POLICY DIRECTION FOR MDAD COUNTY ATTORNEY STAFF

Allocation Source: INTERVIEW WITH ASST. COUNTY ATTORNEY AT MDAD

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COUNTY ATTORNEY

Activity - NON MDAD SUPPT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	85	1.6693	160,682.67		160,682.67	1,495.38	162,178.05
COUNTY COMMISSION	302	5.9309	570,896.14		570,896.14	5,312.99	576,209.13
COUNTY MANAGER	98	1.9246	185,257.73		185,257.73		185,257.73
OFFICE OF MANAGEMENT & BUDGET	27	0.5302	51,040.43		51,040.43		51,040.43
FAIR EMPLOYMENT PRACTICES	10	0.1964	18,903.80		18,903.80	175.93	19,079.73
FINANCE DEPARTMENT	128	2.5137	241,969.22		241,969.22	2,251.86	244,221.08
PROCUREMENT MANAGEMENT	53	1.0408	100,190.34		100,190.34	932.41	101,122.75
EMPLOYEE RELATIONS	134	2.6316	253,311.54		253,311.54	2,357.42	255,668.96
GENERAL SERVICES	1,438	28.2404	2,718,373.01		2,718,373.01	25,298.27	2,743,671.28
INFORMATION TECHNOLOGY	15	0.2946	28,355.79		28,355.79	263.89	28,619.68
MIAMI-DADE POLICE ADMIN	73	1.4336	137,998.04		137,998.04	1,284.27	139,282.31
FIRE & RESCUE ADMIN	23	0.4517	43,478.85		43,478.85	404.63	43,883.48
TRANSPORTATION	163	3.2011	308,132.71		308,132.71	2,867.61	311,000.32
GENERAL GOVERNMENT	1,556	30.5578	2,941,438.44		2,941,438.44	27,374.19	2,968,812.63
CULTURE & RECREATION	96	1.8853	181,476.89		181,476.89	1,688.90	183,165.79
HEALTH AND HUMAN SVCS	213	4.1830	402,651.89		402,651.89	3,747.24	406,399.13
PHYSICAL ENVIRONMENT	448	8.7981	846,892.32		846,892.32	7,881.52	854,773.84
PROTECTION PEOPLE & PROPERTY	230	4.5169	434,788.43		434,788.43	4,046.32	438,834.75
SubTotal	5,092	100.0000	9,625,838.24		9,625,838.24	87,382.83	9,713,221.07
TOTAL	5,092	100.0000	9,625,838.24		9,625,838.24	87,382.83	9,713,221.07

Allocation Basis: PERCENT OF TIME WORKED PER DEPARTMENT

Allocation Source: TIME ESTIMATES IN THE FYE 2000 COUNTY COST PLAN

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF COUNTY ATTORNEY

Receiving Department	Total	MDAD SUPPORT	NON MDAD SUPPT
OFFICE OF THE MAYOR	162,178.05	0.00	162,178.05
COUNTY COMMISSION	576,209.13	0.00	576,209.13
COUNTY MANAGER	185,257.73	0.00	185,257.73
OFFICE OF MANAGEMENT & FAIR EMPLOYMENT PRACTICES	51,040.43	0.00	51,040.43
FINANCE DEPARTMENT	244,221.08	0.00	244,221.08
PROCUREMENT MANAGEMENT	101,122.75	0.00	101,122.75
EMPLOYEE RELATIONS	255,668.96	0.00	255,668.96
GENERAL SERVICES	2,743,671.28	0.00	2,743,671.28
INFORMATION TECHNOLOGY	28,619.68	0.00	28,619.68
AVIATION	531,712.03	531,712.03	0.00
MIAMI-DADE POLICE ADMIN	139,282.31	0.00	139,282.31
FIRE & RESCUE ADMIN	43,883.48	0.00	43,883.48
TRANSPORTATION	311,000.32	0.00	311,000.32
GENERAL GOVERNMENT	2,968,812.63	0.00	2,968,812.63
CULTURE & RECREATION	183,165.79	0.00	183,165.79
HEALTH AND HUMAN SVCS	406,399.13	0.00	406,399.13
PHYSICAL ENVIRONMENT	854,773.84	0.00	854,773.84
PROTECTION PEOPLE &	438,834.75	0.00	438,834.75
Direct Billed	0.00	0.00	0.00
Total	10,244,933.10	531,712.03	9,713,221.07

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FAIR EMPLOYMENT PRACTICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	496,843.00			496,843.00
BUILDING USE ALLOWANCE	501.07		501.07	
EQUIPMENT USE ALLOWANCE	7,244.05		7,244.05	
COUNTY MANAGER	814.66	124.60	939.26	
OFFICE OF PERFORMANCE IMPROVE	1,433.24	145.85	1,579.09	
OFFICE OF MANAGEMENT & BUDGET	13,137.19	1,098.48	14,235.67	
OFFICE OF COUNTY ATTORNEY	18,903.80	175.93	19,079.73	
OFFICE OF COMMUNITY RELATIONS		160.39	160.39	
FINANCE DEPARTMENT		403.13	403.13	
PROCUREMENT MANAGEMENT		1,260.18	1,260.18	
EMPLOYEE RELATIONS		1,829.82	1,829.82	
GENERAL SERVICES		674.24	674.24	
Total Allocated Additions:	<u>42,034.01</u>	<u>5,872.62</u>	<u>47,906.63</u>	<u>47,906.63</u>
Total To Be Allocated:	<u><u>538,877.01</u></u>	<u><u>5,872.62</u></u>		<u><u>544,749.63</u></u>

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FAIR EMPLOYMENT PRACTICES

	Total	General & Admin	GEN TECH ASSIST	CONFLICT RSLTN
Wages & Benefits				
SALARIES & WAGES	381,424.00	0.00	190,712.00	190,712.00
FRINGE BENEFITS	99,819.00	0.00	49,909.50	49,909.50
Other Expense & Cost				
OPERATIONS	15,600.00	0.00	7,800.00	7,800.00
Departmental Totals				
Total Expenditures	496,843.00	0.00	248,421.50	248,421.50
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
	496,843.00	0.00	248,421.50	248,421.50
Allocation Step 1				
Inbound- All Others	42,034.01	0.00	21,017.00	21,017.01
1st Allocation	538,877.01	0.00	269,438.50	269,438.51
Allocation Step 2				
Inbound- All Others	5,872.62	0.00	2,936.31	2,936.31
2nd Allocation	5,872.62	0.00	2,936.31	2,936.31
Total For 1000 FAIR EMPLOYMENT				
Total Allocated	544,749.63	0.00	272,374.81	272,374.82

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FAIR EMPLOYMENT PRACTICES

Activity - GEN TECH ASSIST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	18,336	64.4070	173,537.00		173,537.00	1,905.93	175,442.93
COUNTY MANAGER	37	0.1300	350.18		350.18		350.18
OFFICE OF PERFORMANCE IMPROVE	16	0.0562	151.43		151.43		151.43
OFFICE OF MANAGEMENT & BUDGET	32	0.1124	302.86		302.86		302.86
OFFICE OF COUNTY ATTORNEY	135	0.4742	1,277.68		1,277.68		1,277.68
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	85.18		85.18	0.94	86.12
FINANCE DEPARTMENT	328	1.1521	3,104.28		3,104.28	34.09	3,138.37
PROCUREMENT MANAGEMENT	99	0.3477	936.96		936.96	10.29	947.25
AUDIT & MANAGEMENT	59	0.2072	558.39		558.39	6.13	564.52
EMPLOYEE RELATIONS	143	0.5023	1,353.39		1,353.39	14.86	1,368.25
GENERAL SERVICES	726	2.5501	6,871.06		6,871.06	75.46	6,946.52
INFORMATION TECHNOLOGY	541	1.9003	5,120.17		5,120.17	56.23	5,176.40
AVIATION	1,811	6.3613	17,139.80		17,139.80	188.24	17,328.04
MIAMI-DADE POLICE ADMIN	4,469	15.6978	42,295.85		42,295.85	464.53	42,760.38
FIRE & RESCUE ADMIN	1,728	6.0698	16,354.27		16,354.27	179.61	16,533.88
SubTotal	28,469	100.0000	269,438.50		269,438.50	2,936.31	272,374.81
TOTAL	28,469	100.0000	269,438.50		269,438.50	2,936.31	272,374.81

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FAIR EMPLOYMENT PRACTICES

Activity - CONFLICT RSLTN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	2,132	99.1167	267,058.53		267,058.53	2,910.37	269,968.90
AVIATION	19	0.8833	2,379.98		2,379.98	25.94	2,405.92
SubTotal	2,151	100.0000	269,438.51		269,438.51	2,936.31	272,374.82
TOTAL	2,151	100.0000	269,438.51		269,438.51	2,936.31	272,374.82

Allocation Basis: NUMBER OF COMPLAINTS FILED PER DEPARTMENT

Allocation Source: FILED COMPLAINTS SUMMARY REPORT - FAIR EMP PRACTICES

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FAIR EMPLOYMENT PRACTICES

Receiving Department	Total	GEN TECH ASSIST	CONFLICT RSLTN
COUNTY COMMISSION	445,411.83	175,442.93	269,968.90
COUNTY MANAGER	350.18	350.18	0.00
OFFICE OF PERFORMANCE	151.43	151.43	0.00
OFFICE OF MANAGEMENT &	302.86	302.86	0.00
OFFICE OF COUNTY	1,277.68	1,277.68	0.00
CAPITAL IMPROVEMENT	86.12	86.12	0.00
FINANCE DEPARTMENT	3,138.37	3,138.37	0.00
PROCUREMENT MANAGEMENT	947.25	947.25	0.00
AUDIT & MANAGEMENT	564.52	564.52	0.00
EMPLOYEE RELATIONS	1,368.25	1,368.25	0.00
GENERAL SERVICES	6,946.52	6,946.52	0.00
INFORMATION TECHNOLOGY	5,176.40	5,176.40	0.00
AVIATION	19,733.96	17,328.04	2,405.92
MIAMI-DADE POLICE ADMIN	42,760.38	42,760.38	0.00
FIRE & RESCUE ADMIN	16,533.88	16,533.88	0.00
Direct Billed	0.00	0.00	0.00
Total	544,749.63	272,374.81	272,374.82

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CAPITAL IMPROVEMENT CONSTRCTN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
CAPITAL	(16,192.00)			
Total Deductions:	(16,192.00)			(16,192.00)
EQUIPMENT USE ALLOWANCE	30,160.09		30,160.09	
COUNTY MANAGER	1,221.98	186.90	1,408.88	
OFFICE OF PERFORMANCE IMPROVE	284.75	28.35	313.10	
FAIR EMPLOYMENT PRACTICES	85.18	0.94	86.12	
OFFICE OF COMMUNITY RELATIONS		240.59	240.59	
FINANCE DEPARTMENT		11,610.31	11,610.31	
PROCUREMENT MANAGEMENT		130,118.53	130,118.53	
EMPLOYEE RELATIONS		2,744.77	2,744.77	
GENERAL SERVICES		4,851.59	4,851.59	
Total Allocated Additions:	31,752.00	149,781.98	181,533.98	181,533.98
Total To Be Allocated:	15,560.00	149,781.98		165,341.98

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CAPITAL IMPROVEMENT CONSTRCTN

	Total	General & Admin	COUNTY-WIDE IC
Wages & Benefits			
SALARIES & WAGES	28,045.00	0.00	28,045.00
FRINGE BENEFITS	(1,455.00)	0.00	(1,455.00)
Other Expense & Cost			
OPERATIONS	(42,782.00)	0.00	(42,782.00)
CAPITAL	16,192.00	16,192.00	0.00
Departmental Totals			
Total Expenditures	0.00	16,192.00	(16,192.00)
Deductions			
Total Deductions	(16,192.00)	(16,192.00)	0.00
Functional Cost	(16,192.00)	0.00	(16,192.00)
Allocation Step 1			
Inbound- All Others	31,752.00	0.00	31,752.00
1st Allocation	15,560.00	0.00	15,560.00
Allocation Step 2			
Inbound- All Others	149,781.98	0.00	149,781.98
2nd Allocation	149,781.98	0.00	149,781.98
Total For 1100 CAPITAL			
Total Allocated	165,341.98	0.00	165,341.98

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CAPITAL IMPROVEMENT CONSTRCTN

Activity - COUNTY-WIDE IC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	1,010,871	65.0717	10,125.17		10,125.17	97,465.78	107,590.95
INFORMATION TECHNOLOGY	5,076	0.3268	50.84		50.84	489.42	540.26
AVIATION	521,259	33.5545	5,221.08		5,221.08	50,258.55	55,479.63
MIAMI-DADE POLICE ADMIN	8,813	0.5673	88.27		88.27	849.73	938.00
FIRE & RESCUE ADMIN	7,452	0.4797	74.64		74.64	718.50	793.14
SubTotal	1,553,471	100.0000	15,560.00		15,560.00	149,781.98	165,341.98
TOTAL	1,553,471	100.0000	15,560.00		15,560.00	149,781.98	165,341.98

Allocation Basis: EXPENDITURE SUMMARY BY PROGRAM AREA AND DEPT (1,000s)

Allocation Source: FY 2001 CAPITAL BUDGET AND MULTI-YEAR CAPITAL PLAN

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CAPITAL IMPROVEMENT CONSTRCTN

Receiving Department	Total	COUNTY-WIDE IC
COUNTY COMMISSION	107,590.95	107,590.95
INFORMATION TECHNOLOGY	540.26	540.26
AVIATION	55,479.63	55,479.63
MIAMI-DADE POLICE ADMIN	938.00	938.00
FIRE & RESCUE ADMIN	793.14	793.14
Direct Billed	0.00	0.00
Total	165,341.98	165,341.98

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF COMMUNITY RELATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	764,028.00			764,028.00
CAPITAL	(3,003.00)			
Total Deductions:	(3,003.00)			(3,003.00)
EQUIPMENT USE ALLOWANCE	166.88		166.88	
FINANCE DEPARTMENT		282.84	282.84	
GENERAL SERVICES		154.36	154.36	
Total Allocated Additions:	166.88	437.20	604.08	604.08
Total To Be Allocated:	761,191.88	437.20		761,629.08

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF COMMUNITY RELATIONS

	Total	General & Admin	CMMNTY RELATION
Wages & Benefits			
SALARIES & WAGES	492,881.00	0.00	492,881.00
FRINGE BENEFITS	124,986.00	0.00	124,986.00
Other Expense & Cost			
DEPARTURE INCENTIVE	7,105.00	0.00	7,105.00
OPERATIONS	136,053.00	0.00	136,053.00
CAPITAL	3,003.00	3,003.00	0.00
Departmental Totals			
Total Expenditures	764,028.00	3,003.00	761,025.00
Deductions			
Total Deductions	(3,003.00)	(3,003.00)	0.00
Functional Cost			
Functional Cost	761,025.00	0.00	761,025.00
Allocation Step 1			
Inbound- All Others	166.88	0.00	166.88
1st Allocation	761,191.88	0.00	761,191.88
Allocation Step 2			
Inbound- All Others	437.20	0.00	437.20
2nd Allocation	437.20	0.00	437.20
Total For 1200 OFFICE OF			
Total Allocated	761,629.08	0.00	761,629.08

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMMUNITY RELATIONS

Activity - CMMNTY RELATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	18,336	64.3932	490,156.77		490,156.77	283.87	490,440.64
COUNTY MANAGER	37	0.1299	989.09		989.09		989.09
OFFICE OF PERFORMANCE IMPROVE	16	0.0562	427.71		427.71		427.71
OFFICE OF MANAGEMENT & BUDGET	32	0.1124	855.42		855.42		855.42
OFFICE OF COUNTY ATTORNEY	135	0.4741	3,608.81		3,608.81		3,608.81
FAIR EMPLOYMENT PRACTICES	6	0.0211	160.39		160.39		160.39
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	240.59		240.59		240.59
FINANCE DEPARTMENT	328	1.1519	8,768.08		8,768.08	5.08	8,773.16
PROCUREMENT MANAGEMENT	99	0.3477	2,646.46		2,646.46	1.53	2,647.99
AUDIT & MANAGEMENT	59	0.2072	1,577.18		1,577.18	0.91	1,578.09
EMPLOYEE RELATIONS	143	0.5022	3,822.67		3,822.67	2.21	3,824.88
GENERAL SERVICES	726	2.5496	19,407.39		19,407.39	11.24	19,418.63
INFORMATION TECHNOLOGY	541	1.8999	14,461.98		14,461.98	8.38	14,470.36
AVIATION	1,811	6.3600	48,411.54		48,411.54	28.04	48,439.58
MIAMI-DADE POLICE ADMIN	4,469	15.6945	119,465.02		119,465.02	69.19	119,534.21
FIRE & RESCUE ADMIN	1,728	6.0685	46,192.78		46,192.78	26.75	46,219.53
SubTotal	28,475	100.0000	761,191.88		761,191.88	437.20	761,629.08
TOTAL	28,475	100.0000	761,191.88		761,191.88	437.20	761,629.08

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF COMMUNITY RELATIONS

Receiving Department	Total	COMMUNITY RELATION
COUNTY COMMISSION	490,440.64	490,440.64
COUNTY MANAGER	989.09	989.09
OFFICE OF PERFORMANCE	427.71	427.71
OFFICE OF MANAGEMENT &	855.42	855.42
OFFICE OF COUNTY	3,608.81	3,608.81
FAIR EMPLOYMENT PRACTICES	160.39	160.39
CAPITAL IMPROVEMENT	240.59	240.59
FINANCE DEPARTMENT	8,773.16	8,773.16
PROCUREMENT MANAGEMENT	2,647.99	2,647.99
AUDIT & MANAGEMENT	1,578.09	1,578.09
EMPLOYEE RELATIONS	3,824.88	3,824.88
GENERAL SERVICES	19,418.63	19,418.63
INFORMATION TECHNOLOGY	14,470.36	14,470.36
AVIATION	48,439.58	48,439.58
MIAMI-DADE POLICE ADMIN	119,534.21	119,534.21
FIRE & RESCUE ADMIN	46,219.53	46,219.53
Direct Billed	0.00	0.00
Total	761,629.08	761,629.08

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FINANCE DEPARTMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	30,489,864.00			30,489,864.00
TRANSFER OUT	(6,432,000.00)			
CAPITAL	(154,109.00)			
Total Deductions:	(6,586,109.00)			(6,586,109.00)
BUILDING USE ALLOWANCE	8,078.49		8,078.49	
EQUIPMENT USE ALLOWANCE	27,029.05		27,029.05	
COUNTY MANAGER	44,533.94	6,811.47	51,345.41	
OFFICE OF PERFORMANCE IMPROVE	18,359.72	2,524.37	20,884.09	
OFFICE OF MANAGEMENT & BUDGET	45,980.12	3,844.68	49,824.80	
OFFICE OF COUNTY ATTORNEY	241,969.22	2,251.86	244,221.08	
FAIR EMPLOYMENT PRACTICES	3,104.28	34.09	3,138.37	
OFFICE OF COMMUNITY RELATIONS	8,768.08	5.08	8,773.16	
PROCUREMENT MANAGEMENT		62,136.70	62,136.70	
AUDIT & MANAGEMENT		190,194.86	190,194.86	
EMPLOYEE RELATIONS		100,032.16	100,032.16	
GENERAL SERVICES		48,761.49	48,761.49	
INFORMATION TECHNOLOGY		80,033.77	80,033.77	
Total Allocated Additions:	397,822.90	496,630.53	894,453.43	894,453.43
Total To Be Allocated:	24,301,577.90	496,630.53		24,798,208.43

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	Total	General & Admin	PAYROLL	FEMA	REPORTING
Wages & Benefits					
SALARIES & WAGES	11,880,069.00	517,971.01	198,397.15	204,337.19	471,638.74
FRINGE BENEFITS	3,321,021.00	143,468.11	48,154.80	57,785.77	136,493.96
Other Expense & Cost					
DEPARTURE INCENTIVE	83,689.00	3,648.84	1,397.61	1,439.45	3,322.45
OPERATIONS	8,618,976.00	513,690.97	2,585.69	0.00	76,708.89
TRANSFER OUT	6,432,000.00	6,432,000.00	0.00	0.00	0.00
CAPITAL	154,109.00	154,109.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	30,489,864.00	7,764,887.93	250,535.25	263,562.41	688,164.04
Deductions					
Total Deductions	(6,586,109.00)	(6,586,109.00)	0.00	0.00	0.00
Functional Cost	23,903,755.00	1,178,778.93	250,535.25	263,562.41	688,164.04
Allocation Step 1					
Inbound- All Others	397,822.90	17,354.77	6,649.66	6,841.51	15,793.35
Reallocate Admin Costs		(1,196,133.70)	20,905.51	21,508.66	49,651.88
1st Allocation	24,301,577.90	0.00	278,090.42	291,912.58	753,609.27
Allocation Step 2					
Inbound- All Others	496,630.53	21,665.19	8,301.24	8,540.74	19,715.96
Reallocate Admin Costs		(21,665.19)	378.65	389.58	899.33
2nd Allocation	496,630.53	0.00	8,679.89	8,930.32	20,615.29
Total For 1500 FINANCE					
Total Allocated	24,798,208.43	0.00	286,770.31	300,842.90	774,224.56

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	A/P WIRE TRSFR	A/P 1099 FORMS	A/P PURCH CARD	A/P CHCK SIGN	DIRECT ALLOCTN
Wages & Benefits					
SALARIES & WAGES	193,645.12	193,645.12	193,645.12	193,645.12	9,713,144.43
FRINGE BENEFITS	61,106.79	61,106.79	61,106.79	61,106.79	2,690,691.20
Other Expense & Cost					
DEPARTURE INCENTIVE	1,364.13	1,364.13	1,364.13	1,364.13	68,424.13
OPERATIONS	81,880.27	81,880.27	81,880.27	81,880.27	7,698,469.37
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
CAPITAL	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	337,996.31	337,996.31	337,996.31	337,996.31	20,170,729.13
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	337,996.31	337,996.31	337,996.31	337,996.31	20,170,729.13
Allocation Step 1					
Inbound- All Others	6,491.97	6,491.97	6,491.97	6,491.97	325,215.73
Reallocate Admin Costs	20,409.77	20,409.77	20,409.77	20,409.77	1,022,428.57
1st Allocation	364,898.05	364,898.05	364,898.05	364,898.05	21,518,373.43
Allocation Step 2					
Inbound- All Others	8,104.39	8,104.39	8,104.39	8,104.39	405,989.84
Reallocate Admin Costs	369.68	369.68	369.68	369.68	18,518.91
2nd Allocation	8,474.07	8,474.07	8,474.07	8,474.07	424,508.75
Total For 1500 FINANCE					
Total Allocated	373,372.12	373,372.12	373,372.12	373,372.12	21,942,882.18

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	549,563	66.5959	185,196.92		185,196.92	5,824.83	191,021.75
COUNTY MANAGER	1,011	0.1225	340.70		340.70		340.70
OFFICE OF PERFORMANCE IMPROVE	392	0.0475	132.10		132.10		132.10
OFFICE OF MANAGEMENT & BUDGET	1,037	0.1257	349.46		349.46		349.46
OFFICE OF COUNTY ATTORNEY	3,441	0.4170	1,159.58		1,159.58		1,159.58
FAIR EMPLOYMENT PRACTICES	163	0.0198	54.93		54.93		54.93
CAPITAL IMPROVEMENT CONSTRCTN	244	0.0296	82.23		82.23		82.23
PROCUREMENT MANAGEMENT	2,202	0.2668	742.05		742.05	23.34	765.39
AUDIT & MANAGEMENT	1,514	0.1835	510.20		510.20	16.05	526.25
EMPLOYEE RELATIONS	4,008	0.4857	1,350.65		1,350.65	42.48	1,393.13
GENERAL SERVICES	19,596	2.3746	6,603.64		6,603.64	207.70	6,811.34
INFORMATION TECHNOLOGY	13,600	1.6480	4,583.06		4,583.06	144.15	4,727.21
AVIATION	45,105	5.4658	15,199.91		15,199.91	478.07	15,677.98
MIAMI-DADE POLICE ADMIN	129,139	15.6490	43,518.48		43,518.48	1,368.75	44,887.23
FIRE & RESCUE ADMIN	45,746	5.5435	15,415.92		15,415.92	484.86	15,900.78
GENERAL GOVERNMENT	8,459	1.0251	2,850.59		2,850.59	89.66	2,940.25
SubTotal	825,220	100.0000	278,090.42		278,090.42	8,679.89	286,770.31
TOTAL	825,220	100.0000	278,090.42		278,090.42	8,679.89	286,770.31

Allocation Basis: NUMBER OF CHECKS & VOUCHERS PROCESSED PER DEPARTMENT

Allocation Source: PAYCHECK AND VOUCHER REPORT - FINANCE DEPARTMENT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - FEMA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	4,625,269	88.5573	258,509.96		258,509.96	8,039.63	266,549.59
CAPITAL IMPROVEMENT CONSTRCTN	85,215	1.6316	4,762.73		4,762.73		4,762.73
GENERAL SERVICES	164,288	3.1455	9,182.19		9,182.19	285.56	9,467.75
INFORMATION TECHNOLOGY	17,582	0.3366	982.67		982.67	30.56	1,013.23
AVIATION	176,553	3.3804	9,867.69		9,867.69	306.88	10,174.57
MIAMI-DADE POLICE ADMIN	64,664	1.2381	3,614.12		3,614.12	112.40	3,726.52
FIRE & RESCUE ADMIN	80,214	1.5358	4,483.22		4,483.22	139.43	4,622.65
GENERAL GOVERNMENT	9,125	0.1747	510.00		510.00	15.86	525.86
SubTotal	5,222,910	100.0000	291,912.58		291,912.58	8,930.32	300,842.90
TOTAL	5,222,910	100.0000	291,912.58		291,912.58	8,930.32	300,842.90

Allocation Basis: AMOUNT OF DISASTER RELIEF RE-IMBURSED PER DEPARTMENT

Allocation Source: DISASTER STATUS REPORT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	163,801,377	68.5198	516,373.31		516,373.31	14,340.25	530,713.56
COUNTY MANAGER	381,753	0.1597	1,203.45		1,203.45		1,203.45
OFFICE OF PERFORMANCE IMPROVE	110,575	0.0463	348.58		348.58		348.58
OFFICE OF MANAGEMENT & BUDGET	1,944,199	0.8133	6,128.96		6,128.96		6,128.96
OFFICE OF COUNTY ATTORNEY	1,015,860	0.4249	3,202.43		3,202.43		3,202.43
FAIR EMPLOYMENT PRACTICES	49,684	0.0208	156.62		156.62		156.62
OFFICE OF COMMUNITY RELATIONS	76,403	0.0320	240.85		240.85		240.85
PROCUREMENT MANAGEMENT	720,292	0.3013	2,270.68		2,270.68	63.06	2,333.74
AUDIT & MANAGEMENT	365,169	0.1528	1,151.17		1,151.17	31.97	1,183.14
EMPLOYEE RELATIONS	851,641	0.3563	2,684.74		2,684.74	74.56	2,759.30
GENERAL SERVICES	9,685,557	4.0516	30,533.10		30,533.10	847.94	31,381.04
INFORMATION TECHNOLOGY	8,071,197	3.3763	25,443.93		25,443.93	706.61	26,150.54
AVIATION	35,171,315	14.7126	110,875.31		110,875.31	3,079.13	113,954.44
MIAMI-DADE POLICE ADMIN	9,700,764	4.0579	30,581.03		30,581.03	849.27	31,430.30
FIRE & RESCUE ADMIN	4,027,296	1.6847	12,695.79		12,695.79	352.58	13,048.37
GENERAL GOVERNMENT	3,083,116	1.2897	9,719.32		9,719.32	269.92	9,989.24
SubTotal	239,056,198	100.0000	753,609.27		753,609.27	20,615.29	774,224.56
TOTAL	239,056,198	100.0000	753,609.27		753,609.27	20,615.29	774,224.56

Allocation Basis: TOTAL EXPENDITURES BY DEPARTMENT (x10)

Allocation Source: EXPENDITURE REPORT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - A/P WIRE TRSFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	723	20.5223	74,885.41		74,885.41	1,739.07	76,624.48
GENERAL SERVICES	776	22.0267	80,374.93		80,374.93	1,866.56	82,241.49
AVIATION	568	16.1226	58,831.14		58,831.14	1,366.24	60,197.38
MIAMI-DADE POLICE ADMIN	13	0.3690	1,346.49		1,346.49	31.27	1,377.76
GENERAL GOVERNMENT	1,443	40.9594	149,460.08		149,460.08	3,470.93	152,931.01
SubTotal	3,523	100.0000	364,898.05		364,898.05	8,474.07	373,372.12
TOTAL	3,523	100.0000	364,898.05		364,898.05	8,474.07	373,372.12

Allocation Basis: NUMBER OF WIRE TRANSFERS PER DEPARTMENT

Allocation Source: SUMMARY REPORT OF WIRE TRANSFERS FOR CALENDAR YEAR 2001

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - A/P 1099 FORMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	8,029	92.3937	337,142.30		337,142.30	7,876.63	345,018.93
COUNTY MANAGER	5	0.0575	209.95		209.95		209.95
OFFICE OF PERFORMANCE IMPROVE	2	0.0230	83.98		83.98		83.98
OFFICE OF MANAGEMENT & BUDGET	28	0.3222	1,175.73		1,175.73		1,175.73
OFFICE OF COUNTY ATTORNEY	15	0.1726	629.86		629.86		629.86
FAIR EMPLOYMENT PRACTICES	1	0.0115	41.99		41.99		41.99
OFFICE OF COMMUNITY RELATIONS	1	0.0115	41.99		41.99		41.99
PROCUREMENT MANAGEMENT	10	0.1151	419.91		419.91	9.81	429.72
AUDIT & MANAGEMENT	5	0.0575	209.95		209.95	4.91	214.86
EMPLOYEE RELATIONS	12	0.1381	503.89		503.89	11.77	515.66
GENERAL SERVICES	200	2.3015	8,398.11		8,398.11	196.20	8,594.31
INFORMATION TECHNOLOGY	116	1.3349	4,870.91		4,870.91	113.80	4,984.71
AVIATION	25	0.2877	1,049.76		1,049.76	24.53	1,074.29
MIAMI-DADE POLICE ADMIN	139	1.5995	5,836.69		5,836.69	136.36	5,973.05
FIRE & RESCUE ADMIN	58	0.6674	2,435.45		2,435.45	56.90	2,492.35
GENERAL GOVERNMENT	44	0.5063	1,847.58		1,847.58	43.16	1,890.74
SubTotal	8,690	100.0000	364,898.05		364,898.05	8,474.07	373,372.12
TOTAL	8,690	100.0000	364,898.05		364,898.05	8,474.07	373,372.12

Allocation Basis: NUMBER OF "1099" FORMS PROCESSED PER DEPARTMENT

Allocation Source: SUMMARY OF 1099s REPORT - FINANCE (JIMMY CARMENATE)

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - A/P PURCH CARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	28	25.0000	91,224.51		91,224.51	2,157.04	93,381.55
CAPITAL IMPROVEMENT CONSTRCTN	2	1.7857	6,516.04		6,516.04		6,516.04
PROCUREMENT MANAGEMENT	2	1.7857	6,516.04		6,516.04	154.07	6,670.11
EMPLOYEE RELATIONS	3	2.6786	9,774.05		9,774.05	231.11	10,005.16
GENERAL SERVICES	14	12.5000	45,612.26		45,612.26	1,078.52	46,690.78
INFORMATION TECHNOLOGY	5	4.4643	16,290.09		16,290.09	385.19	16,675.28
MIAMI-DADE POLICE ADMIN	34	30.3572	110,772.62		110,772.62	2,619.25	113,391.87
FIRE & RESCUE ADMIN	20	17.8571	65,160.37		65,160.37	1,540.74	66,701.11
GENERAL GOVERNMENT	4	3.5714	13,032.07		13,032.07	308.15	13,340.22
SubTotal	112	100.0000	364,898.05		364,898.05	8,474.07	373,372.12
TOTAL	112	100.0000	364,898.05		364,898.05	8,474.07	373,372.12

Allocation Basis: NUMBER OF PURCHASING CARDS ISSUED PER DEPARTMENT

Allocation Source: MIAMI-DADE PURCHASE CARD SPENDING ACTIVITY REPORT - FIN

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - A/P CHCK SIGN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	238,323	79.4305	289,840.02		289,840.02	6,787.46	296,627.48
COUNTY MANAGER	859	0.2863	1,044.68		1,044.68		1,044.68
OFFICE OF PERFORMANCE IMPROVE	205	0.0683	249.31		249.31		249.31
OFFICE OF MANAGEMENT & BUDGET	368	0.1227	447.55		447.55		447.55
OFFICE OF COUNTY ATTORNEY	737	0.2456	896.31		896.31		896.31
FAIR EMPLOYMENT PRACTICES	123	0.0410	149.59		149.59		149.59
CAPITAL IMPROVEMENT CONSTRCTN	205	0.0683	249.31		249.31		249.31
PROCUREMENT MANAGEMENT	450	0.1500	547.27		547.27	12.82	560.09
AUDIT & MANAGEMENT	246	0.0820	299.18		299.18	7.01	306.19
EMPLOYEE RELATIONS	3,438	1.1458	4,181.17		4,181.17	97.91	4,279.08
GENERAL SERVICES	3,765	1.2548	4,578.86		4,578.86	107.23	4,686.09
INFORMATION TECHNOLOGY	2,292	0.7639	2,787.45		2,787.45	65.28	2,852.73
AVIATION	12,440	4.1461	15,129.09		15,129.09	354.29	15,483.38
MIAMI-DADE POLICE ADMIN	25,907	8.6345	31,507.18		31,507.18	737.84	32,245.02
FIRE & RESCUE ADMIN	9,004	3.0009	10,950.35		10,950.35	256.44	11,206.79
GENERAL GOVERNMENT	1,678	0.5593	2,040.73		2,040.73	47.79	2,088.52
SubTotal	300,040	100.0000	364,898.05		364,898.05	8,474.07	373,372.12
TOTAL	300,040	100.0000	364,898.05		364,898.05	8,474.07	373,372.12

Allocation Basis: NUMBER OF CHECKS SIGNED BY THE FINANCE DEPARTMENT

Allocation Source: SUMMARY OF CHECKS SIGNED (E-MAIL) - CONTROLLER

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - DIRECT ALLOCTN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	100	100.0000	21,518,373.43		21,518,373.43	424,508.75	21,942,882.18
SubTotal	100	100.0000	21,518,373.43		21,518,373.43	424,508.75	21,942,882.18
TOTAL	100	100.0000	21,518,373.43		21,518,373.43	424,508.75	21,942,882.18

Allocation Basis: NON MDAD RELATED EXPENSES. DIRECT ASSIGNMENT TO OTHER

Allocation Source: DISCUSSION WITH STAFF

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FINANCE DEPARTMENT

Receiving Department	Total	PAYROLL	FEMA	REPORTING	A/P WIRE TRSFR	A/P 1099 FORMS	A/P PURCH CARD
COUNTY COMMISSION	23,742,819.52	191,021.75	266,549.59	530,713.56	76,624.48	345,018.93	93,381.55
COUNTY MANAGER	2,798.78	340.70	0.00	1,203.45	0.00	209.95	0.00
OFFICE OF PERFORMANCE	813.97	132.10	0.00	348.58	0.00	83.98	0.00
OFFICE OF MANAGEMENT &	8,101.70	349.46	0.00	6,128.96	0.00	1,175.73	0.00
OFFICE OF COUNTY	5,888.18	1,159.58	0.00	3,202.43	0.00	629.86	0.00
FAIR EMPLOYMENT PRACTICES	403.13	54.93	0.00	156.62	0.00	41.99	0.00
CAPITAL IMPROVEMENT	11,610.31	82.23	4,762.73	0.00	0.00	0.00	6,516.04
OFFICE OF COMMUNITY	282.84	0.00	0.00	240.85	0.00	41.99	0.00
PROCUREMENT MANAGEMENT	10,759.05	765.39	0.00	2,333.74	0.00	429.72	6,670.11
AUDIT & MANAGEMENT	2,230.44	526.25	0.00	1,183.14	0.00	214.86	0.00
EMPLOYEE RELATIONS	18,952.33	1,393.13	0.00	2,759.30	0.00	515.66	10,005.16
GENERAL SERVICES	189,872.80	6,811.34	9,467.75	31,381.04	82,241.49	8,594.31	46,690.78
INFORMATION TECHNOLOGY	56,403.70	4,727.21	1,013.23	26,150.54	0.00	4,984.71	16,675.28
AVIATION	216,562.04	15,677.98	10,174.57	113,954.44	60,197.38	1,074.29	0.00
MIAMI-DADE POLICE ADMIN	233,031.75	44,887.23	3,726.52	31,430.30	1,377.76	5,973.05	113,391.87
FIRE & RESCUE ADMIN	113,972.05	15,900.78	4,622.65	13,048.37	0.00	2,492.35	66,701.11
GENERAL GOVERNMENT	183,705.84	2,940.25	525.86	9,989.24	152,931.01	1,890.74	13,340.22
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	24,798,208.43	286,770.31	300,842.90	774,224.56	373,372.12	373,372.12	373,372.12

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FINANCE DEPARTMENT

Receiving Department	A/P CHCK SIGN	DIRECT ALLOCTN
COUNTY COMMISSION	296,627.48	21,942,882.18
COUNTY MANAGER	1,044.68	0.00
OFFICE OF PERFORMANCE	249.31	0.00
OFFICE OF MANAGEMENT &	447.55	0.00
OFFICE OF COUNTY	896.31	0.00
FAIR EMPLOYMENT PRACTICES	149.59	0.00
CAPITAL IMPROVEMENT	249.31	0.00
OFFICE OF COMMUNITY	0.00	0.00
PROCUREMENT MANAGEMENT	560.09	0.00
AUDIT & MANAGEMENT	306.19	0.00
EMPLOYEE RELATIONS	4,279.08	0.00
GENERAL SERVICES	4,686.09	0.00
INFORMATION TECHNOLOGY	2,852.73	0.00
AVIATION	15,483.38	0.00
MIAMI-DADE POLICE ADMIN	32,245.02	0.00
FIRE & RESCUE ADMIN	11,206.79	0.00
GENERAL GOVERNMENT	2,088.52	0.00
Direct Billed	0.00	0.00
Total	373,372.12	21,942,882.18

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PROCUREMENT MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,120,041.00			7,120,041.00
TRANSFER OUT	(22,574.00)			
CAPITAL	(30,844.00)			
Total Deductions:	(53,418.00)			(53,418.00)
BUILDING USE ALLOWANCE	3,110.10		3,110.10	
EQUIPMENT USE ALLOWANCE	44,587.99		44,587.99	
COUNTY MANAGER	13,441.66	2,055.90	15,497.56	
OFFICE OF PERFORMANCE IMPROVE	9,763.81	988.91	10,752.72	
OFFICE OF MANAGEMENT & BUDGET	39,411.55	3,295.44	42,706.99	
OFFICE OF COUNTY ATTORNEY	100,190.34	932.41	101,122.75	
FAIR EMPLOYMENT PRACTICES	936.96	10.29	947.25	
OFFICE OF COMMUNITY RELATIONS	2,646.46	1.53	2,647.99	
FINANCE DEPARTMENT	10,495.95	263.10	10,759.05	
AUDIT & MANAGEMENT		33,646.82	33,646.82	
EMPLOYEE RELATIONS		30,192.60	30,192.60	
GENERAL SERVICES		9,857.36	9,857.36	
INFORMATION TECHNOLOGY		2,006.43	2,006.43	
Total Allocated Additions:	224,584.82	83,250.79	307,835.61	307,835.61
Total To Be Allocated:	7,291,207.82	83,250.79		7,374,458.61

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PROCUREMENT MANAGEMENT

	Total	General & Admin	ADPICS-PO	BIDS & RFP'S	A&E
Wages & Benefits					
SALARIES & WAGES	4,042,888.00	378,818.61	926,629.93	1,850,025.54	887,413.92
FRINGE BENEFITS	1,048,742.00	98,267.13	240,371.67	479,904.33	230,198.87
Other Expense & Cost					
DEPARTURE INCENTIVE	11,626.00	1,089.36	2,664.68	5,320.05	2,551.91
OPERATIONS	1,963,367.00	183,967.49	450,003.72	898,436.73	430,959.06
TRANSFER OUT	22,574.00	22,574.00	0.00	0.00	0.00
CAPITAL	30,844.00	30,844.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	7,120,041.00	715,560.59	1,619,670.00	3,233,686.65	1,551,123.76
Deductions					
Total Deductions	(53,418.00)	(53,418.00)	0.00	0.00	0.00
Functional Cost	7,066,623.00	662,142.59	1,619,670.00	3,233,686.65	1,551,123.76
Allocation Step 1					
Inbound- All Others	224,584.82	21,035.58	51,479.98	102,776.58	49,292.68
Reallocate Admin Costs		(683,178.17)	172,783.73	344,951.98	165,442.46
1st Allocation	7,291,207.82	0.00	1,843,933.71	3,681,415.21	1,765,858.90
Allocation Step 2					
Inbound- All Others	83,250.79	7,797.63	19,082.99	38,097.99	18,272.18
Reallocate Admin Costs		(7,797.63)	1,972.11	3,937.20	1,888.32
2nd Allocation	83,250.79	0.00	21,055.10	42,035.19	20,160.50
Total For 1600 PROCUREMENT					
Total Allocated	7,374,458.61	0.00	1,864,988.81	3,723,450.40	1,786,019.40

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROCUREMENT MANAGEMENT

Activity - ADPICS-PO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	33,992	61.6850	1,137,425.96		1,137,425.96	13,207.08	1,150,633.04
COUNTY MANAGER	193	0.3502	6,458.08		6,458.08		6,458.08
OFFICE OF PERFORMANCE IMPROVE	8	0.0145	267.68		267.68		267.68
OFFICE OF MANAGEMENT & BUDGET	57	0.1034	1,907.31		1,907.31		1,907.31
OFFICE OF COUNTY ATTORNEY	68	0.1234	2,275.40		2,275.40		2,275.40
FAIR EMPLOYMENT PRACTICES	17	0.0309	568.85		568.85		568.85
CAPITAL IMPROVEMENT CONSTRCTN	58	0.1053	1,940.78		1,940.78		1,940.78
FINANCE DEPARTMENT	514	0.9327	17,199.25		17,199.25		17,199.25
AUDIT & MANAGEMENT	29	0.0526	970.39		970.39	11.27	981.66
EMPLOYEE RELATIONS	146	0.2649	4,885.39		4,885.39	56.73	4,942.12
GENERAL SERVICES	10,550	19.1449	353,019.65		353,019.65	4,099.04	357,118.69
INFORMATION TECHNOLOGY	3,592	6.5183	120,193.98		120,193.98	1,395.62	121,589.60
AVIATION	1,670	3.0305	55,880.84		55,880.84	648.85	56,529.69
MIAMI-DADE POLICE ADMIN	1,938	3.5169	64,848.53		64,848.53	752.98	65,601.51
FIRE & RESCUE ADMIN	2,223	4.0340	74,385.08		74,385.08	863.71	75,248.79
GENERAL GOVERNMENT	51	0.0925	1,706.54		1,706.54	19.82	1,726.36
SubTotal	55,106	100.0000	1,843,933.71		1,843,933.71	21,055.10	1,864,988.81
TOTAL	55,106	100.0000	1,843,933.71		1,843,933.71	21,055.10	1,864,988.81

Allocation Basis: TOTAL PO'S ISSUED PER DEPARTMENT SERVED

Allocation Source: PURCHASE ORDER SUMMARY REPORT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROCUREMENT MANAGEMENT

Activity - BIDS & RFP'S

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	4,239	79.6054	2,930,613.93		2,930,613.93	34,187.87	2,964,801.80
COUNTY MANAGER	18	0.3380	12,444.21		12,444.21		12,444.21
OFFICE OF PERFORMANCE IMPROVE	2	0.0376	1,382.70		1,382.70		1,382.70
OFFICE OF MANAGEMENT & BUDGET	20	0.3756	13,826.92		13,826.92		13,826.92
OFFICE OF COUNTY ATTORNEY	7	0.1315	4,839.40		4,839.40		4,839.40
FAIR EMPLOYMENT PRACTICES	1	0.0188	691.33		691.33		691.33
FINANCE DEPARTMENT	65	1.2207	44,937.45		44,937.45		44,937.45
AUDIT & MANAGEMENT	25	0.4695	17,283.66		17,283.66	201.63	17,485.29
EMPLOYEE RELATIONS	19	0.3568	13,135.58		13,135.58	153.24	13,288.82
GENERAL SERVICES	437	8.2066	302,118.03		302,118.03	3,524.44	305,642.47
INFORMATION TECHNOLOGY	111	2.0845	76,739.36		76,739.36	895.22	77,634.58
AVIATION	369	6.9296	255,106.50		255,106.50	2,976.01	258,082.51
MIAMI-DADE POLICE ADMIN	12	0.2254	8,296.14		8,296.14	96.78	8,392.92
SubTotal	5,325	100.0000	3,681,415.21		3,681,415.21	42,035.19	3,723,450.40
TOTAL	5,325	100.0000	3,681,415.21		3,681,415.21	42,035.19	3,723,450.40

Allocation Basis: NUMBER OF BIDS & RFPs PROCESSED PER DEPARTMENT

Allocation Source: RFPs, BIDS, & CONTRACTS REPORT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROCUREMENT MANAGEMENT

Activity - A&E

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	137,500	74.3243	1,312,462.70	-137,500.00	1,174,962.70	16,306.29	1,191,268.99
CAPITAL IMPROVEMENT CONSTRCTN	15,000	8.1081	143,177.75	-15,000.00	128,177.75		128,177.75
GENERAL SERVICES	7,500	4.0541	71,588.87	-7,500.00	64,088.87	889.43	64,978.30
AVIATION	15,000	8.1081	143,177.75	-15,000.00	128,177.75	1,778.87	129,956.62
FIRE & RESCUE ADMIN	10,000	5.4054	95,451.83	-10,000.00	85,451.83	1,185.91	86,637.74
SubTotal	185,000	100.0000	1,765,858.90	-185,000.00	1,580,858.90	20,160.50	1,601,019.40
Direct Billed				185,000.00	185,000.00		185,000.00
TOTAL	185,000	100.0000	1,765,858.90		1,765,858.90	20,160.50	1,786,019.40

Allocation Basis: AMOUNT OF A/E FEES PER DEPARTMENT

Allocation Source: A/E SOLICITATION FOR 2000-2001 FISCAL YEAR

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PROCUREMENT MANAGEMENT

Receiving Department	Total	ADPICS-PO	BIDS & RFP'S	A&E
COUNTY COMMISSION	5,306,703.83	1,150,633.04	2,964,801.80	1,191,268.99
COUNTY MANAGER	18,902.29	6,458.08	12,444.21	0.00
OFFICE OF PERFORMANCE	1,650.38	267.68	1,382.70	0.00
OFFICE OF MANAGEMENT &	15,734.23	1,907.31	13,826.92	0.00
OFFICE OF COUNTY	7,114.80	2,275.40	4,839.40	0.00
FAIR EMPLOYMENT PRACTICES	1,260.18	568.85	691.33	0.00
CAPITAL IMPROVEMENT	130,118.53	1,940.78	0.00	128,177.75
FINANCE DEPARTMENT	62,136.70	17,199.25	44,937.45	0.00
AUDIT & MANAGEMENT	18,466.95	981.66	17,485.29	0.00
EMPLOYEE RELATIONS	18,230.94	4,942.12	13,288.82	0.00
GENERAL SERVICES	727,739.46	357,118.69	305,642.47	64,978.30
INFORMATION TECHNOLOGY	199,224.18	121,589.60	77,634.58	0.00
AVIATION	444,568.82	56,529.69	258,082.51	129,956.62
MIAMI-DADE POLICE ADMIN	73,994.43	65,601.51	8,392.92	0.00
FIRE & RESCUE ADMIN	161,886.53	75,248.79	0.00	86,637.74
GENERAL GOVERNMENT	1,726.36	1,726.36	0.00	0.00
Direct Billed	185,000.00	0.00	0.00	185,000.00
Total	7,374,458.61	1,864,988.81	3,723,450.40	1,786,019.40

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department AUDIT & MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,648,309.00			3,648,309.00
CAPITAL	(74,499.00)			
Total Deductions:	(74,499.00)			(74,499.00)
BUILDING USE ALLOWANCE	300,380.35		300,380.35	
EQUIPMENT USE ALLOWANCE	43,594.10		43,594.10	
COUNTY MANAGER	8,010.68	1,225.24	9,235.92	
OFFICE OF PERFORMANCE IMPROVE	2,695.64	270.48	2,966.12	
OFFICE OF MANAGEMENT & BUDGET	26,274.36	2,196.96	28,471.32	
FAIR EMPLOYMENT PRACTICES	558.39	6.13	564.52	
OFFICE OF COMMUNITY RELATIONS	1,577.18	0.91	1,578.09	
FINANCE DEPARTMENT	2,170.50	59.94	2,230.44	
PROCUREMENT MANAGEMENT	18,254.05	212.90	18,466.95	
EMPLOYEE RELATIONS		17,993.58	17,993.58	
GENERAL SERVICES		5,378.08	5,378.08	
INFORMATION TECHNOLOGY		477.18	477.18	
Total Allocated Additions:	403,515.25	27,821.40	431,336.65	431,336.65
Total To Be Allocated:	3,977,325.25	27,821.40		4,005,146.65

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department AUDIT & MANAGEMENT

	Total	General & Admin	AUDIT/MGMT
Wages & Benefits			
SALARIES & WAGES	2,694,884.00	0.00	2,694,884.00
FRINGE BENEFITS	648,848.00	0.00	648,848.00
Other Expense & Cost			
DEPARTURE INCENTIVE	35,056.00	0.00	35,056.00
OPERATIONS	195,022.00	0.00	195,022.00
CAPITAL	74,499.00	74,499.00	0.00
Departmental Totals			
Total Expenditures	3,648,309.00	74,499.00	3,573,810.00
Deductions			
Total Deductions	(74,499.00)	(74,499.00)	0.00
Functional Cost			
Functional Cost	3,573,810.00	0.00	3,573,810.00
Allocation Step 1			
Inbound- All Others	403,515.25	0.00	403,515.25
1st Allocation	3,977,325.25	0.00	3,977,325.25
Allocation Step 2			
Inbound- All Others	27,821.40	0.00	27,821.40
2nd Allocation	27,821.40	0.00	27,821.40
Total For 1620 AUDIT &			
Total Allocated	4,005,146.65	0.00	4,005,146.65

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department AUDIT & MANAGEMENT

Activity - AUDIT/MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	43,227	61.3566	2,440,354.33	-574,397.00	1,865,957.33	19,217.27	1,885,174.60
COUNTY MANAGER	2,248	3.1908	126,909.49		126,909.49		126,909.49
OFFICE OF MANAGEMENT & BUDGET	1,436	2.0383	81,068.51		81,068.51		81,068.51
OFFICE OF COUNTY ATTORNEY	222	0.3151	12,532.87		12,532.87		12,532.87
FINANCE DEPARTMENT	3,369	4.7820	190,194.86		190,194.86		190,194.86
PROCUREMENT MANAGEMENT	596	0.8460	33,646.82		33,646.82		33,646.82
EMPLOYEE RELATIONS	863	1.2249	48,720.13		48,720.13	383.66	49,103.79
GENERAL SERVICES	786	1.1157	44,373.15	-30,341.00	14,032.15	349.43	14,381.58
INFORMATION TECHNOLOGY	1,689	2.3974	95,351.48	-65,199.00	30,152.48	750.87	30,903.35
AVIATION	11,141	15.8136	628,958.46	-430,064.00	198,894.46	4,952.91	203,847.37
MIAMI-DADE POLICE ADMIN	1,742	2.4726	98,343.54		98,343.54	774.43	99,117.97
FIRE & RESCUE ADMIN	3,133	4.4470	176,871.61		176,871.61	1,392.83	178,264.44
SubTotal	70,452	100.0000	3,977,325.25	-1,100,001.00	2,877,324.25	27,821.40	2,905,145.65
Direct Billed				1,100,001.00	1,100,001.00		1,100,001.00
TOTAL	70,452	100.0000	3,977,325.25		3,977,325.25	27,821.40	4,005,146.65

Allocation Basis: TOTAL HOURS BY DEPARTMENT

Allocation Source: AUDIT & MANAGEMENT CUMULATIVE HOURS SUMMARY REPORT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department AUDIT & MANAGEMENT

Receiving Department	Total	AUDIT/MGMT
COUNTY COMMISSION	1,885,174.60	1,885,174.60
COUNTY MANAGER	126,909.49	126,909.49
OFFICE OF MANAGEMENT &	81,068.51	81,068.51
OFFICE OF COUNTY	12,532.87	12,532.87
FINANCE DEPARTMENT	190,194.86	190,194.86
PROCUREMENT MANAGEMENT	33,646.82	33,646.82
EMPLOYEE RELATIONS	49,103.79	49,103.79
GENERAL SERVICES	14,381.58	14,381.58
INFORMATION TECHNOLOGY	30,903.35	30,903.35
AVIATION	203,847.37	203,847.37
MIAMI-DADE POLICE ADMIN	99,117.97	99,117.97
FIRE & RESCUE ADMIN	178,264.44	178,264.44
Direct Billed	1,100,001.00	1,100,001.00
Total	4,005,146.65	4,005,146.65

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EMPLOYEE RELATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,256,726.00			8,256,726.00
CAPITAL	(77,442.00)			
Total Deductions:	(77,442.00)			(77,442.00)
BUILDING USE ALLOWANCE	12,745.37		12,745.37	
EQUIPMENT USE ALLOWANCE	52,062.93		52,062.93	
COUNTY MANAGER	19,415.70	2,969.63	22,385.33	
OFFICE OF PERFORMANCE IMPROVE	13,642.75	1,381.41	15,024.16	
OFFICE OF MANAGEMENT & BUDGET	19,705.76	1,647.72	21,353.48	
OFFICE OF COUNTY ATTORNEY	253,311.54	2,357.42	255,668.96	
FAIR EMPLOYMENT PRACTICES	1,353.39	14.86	1,368.25	
OFFICE OF COMMUNITY RELATIONS	3,822.67	2.21	3,824.88	
FINANCE DEPARTMENT	18,494.50	457.83	18,952.33	
PROCUREMENT MANAGEMENT	18,020.97	209.97	18,230.94	
AUDIT & MANAGEMENT	48,720.13	383.66	49,103.79	
GENERAL SERVICES		16,823.78	16,823.78	
INFORMATION TECHNOLOGY		219,956.26	219,956.26	
Total Allocated Additions:	461,295.71	246,204.75	707,500.46	707,500.46
Total To Be Allocated:	8,640,579.71	246,204.75		8,886,784.46

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE RELATIONS

	Total	General & Admin	EMPLEE RELATION
Wages & Benefits			
SALARIES & WAGES	6,066,485.00	0.00	6,066,485.00
FRINGE BENEFITS	1,700,831.00	0.00	1,700,831.00
Other Expense & Cost			
DEPARTURE INCENTIVE	4,052.00	0.00	4,052.00
OPERATIONS	407,916.00	0.00	407,916.00
CAPITAL	77,442.00	77,442.00	0.00
Departmental Totals			
Total Expenditures	8,256,726.00	77,442.00	8,179,284.00
Deductions			
Total Deductions	(77,442.00)	(77,442.00)	0.00
Functional Cost			
Functional Cost	8,179,284.00	0.00	8,179,284.00
Allocation Step 1			
Inbound- All Others	461,295.71	0.00	461,295.71
1st Allocation	8,640,579.71	0.00	8,640,579.71
Allocation Step 2			
Inbound- All Others	246,204.75	0.00	246,204.75
2nd Allocation	246,204.75	0.00	246,204.75
Total For 1640 EMPLOYEE			
Total Allocated	8,886,784.46	0.00	8,886,784.46

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE RELATIONS

Activity - EMPLEE RELATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	18,336	64.7183	5,592,039.75		5,592,039.75	163,500.42	5,755,540.17
COUNTY MANAGER	37	0.1306	11,284.08		11,284.08		11,284.08
OFFICE OF PERFORMANCE IMPROVE	16	0.0565	4,879.59		4,879.59		4,879.59
OFFICE OF MANAGEMENT & BUDGET	32	0.1129	9,759.19		9,759.19		9,759.19
OFFICE OF COUNTY ATTORNEY	135	0.4765	41,171.76		41,171.76		41,171.76
FAIR EMPLOYMENT PRACTICES	6	0.0212	1,829.82		1,829.82		1,829.82
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0318	2,744.77		2,744.77		2,744.77
FINANCE DEPARTMENT	328	1.1577	100,032.16		100,032.16		100,032.16
PROCUREMENT MANAGEMENT	99	0.3494	30,192.60		30,192.60		30,192.60
AUDIT & MANAGEMENT	59	0.2082	17,993.58		17,993.58		17,993.58
GENERAL SERVICES	726	2.5625	221,412.61		221,412.61	6,473.68	227,886.29
INFORMATION TECHNOLOGY	541	1.9095	164,992.04		164,992.04	4,824.05	169,816.09
AVIATION	1,811	6.3921	552,311.56		552,311.56	16,148.52	568,460.08
MIAMI-DADE POLICE ADMIN	4,469	15.7737	1,362,937.65		1,362,937.65	39,849.66	1,402,787.31
FIRE & RESCUE ADMIN	1,728	6.0991	526,998.55		526,998.55	15,408.42	542,406.97
SubTotal	28,332	100.0000	8,640,579.71		8,640,579.71	246,204.75	8,886,784.46
TOTAL	28,332	100.0000	8,640,579.71		8,640,579.71	246,204.75	8,886,784.46

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EMPLOYEE RELATIONS

Receiving Department	Total	EMPLEE RELATION
COUNTY COMMISSION	5,755,540.17	5,755,540.17
COUNTY MANAGER	11,284.08	11,284.08
OFFICE OF PERFORMANCE	4,879.59	4,879.59
OFFICE OF MANAGEMENT &	9,759.19	9,759.19
OFFICE OF COUNTY	41,171.76	41,171.76
FAIR EMPLOYMENT PRACTICES	1,829.82	1,829.82
CAPITAL IMPROVEMENT	2,744.77	2,744.77
FINANCE DEPARTMENT	100,032.16	100,032.16
PROCUREMENT MANAGEMENT	30,192.60	30,192.60
AUDIT & MANAGEMENT	17,993.58	17,993.58
GENERAL SERVICES	227,886.29	227,886.29
INFORMATION TECHNOLOGY	169,816.09	169,816.09
AVIATION	568,460.08	568,460.08
MIAMI-DADE POLICE ADMIN	1,402,787.31	1,402,787.31
FIRE & RESCUE ADMIN	542,406.97	542,406.97
Direct Billed	0.00	0.00
Total	8,886,784.46	8,886,784.46

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
BUILDING USE ALLOWANCE	216,004.85		216,004.85	
EQUIPMENT USE ALLOWANCE	15,325,338.14		15,325,338.14	
COUNTY MANAGER	98,572.09	15,076.61	113,648.70	
OFFICE OF PERFORMANCE IMPROVE	46,919.14	7,121.49	54,040.63	
OFFICE OF MANAGEMENT & BUDGET	19,705.76	1,647.72	21,353.48	
OFFICE OF COUNTY ATTORNEY	2,718,373.01	25,298.27	2,743,671.28	
FAIR EMPLOYMENT PRACTICES	6,871.06	75.46	6,946.52	
OFFICE OF COMMUNITY RELATIONS	19,407.39	11.24	19,418.63	
FINANCE DEPARTMENT	185,283.09	4,589.71	189,872.80	
PROCUREMENT MANAGEMENT	719,226.55	8,512.91	727,739.46	
AUDIT & MANAGEMENT	14,032.15	349.43	14,381.58	
EMPLOYEE RELATIONS	221,412.61	6,473.68	227,886.29	
Total Allocated Additions:	<u>19,591,145.84</u>	<u>69,156.52</u>	<u>19,660,302.36</u>	<u>19,660,302.36</u>
Total To Be Allocated:	<u><u>19,591,145.84</u></u>	<u><u>69,156.52</u></u>		<u><u>19,660,302.36</u></u>

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	FAC/UTIL MGMT	MATERIALS MGMT	FLEET MGMT
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	0.00	0.00	0.00	0.00	0.00
Allocation Step 1					
Inbound- 0200 EQUIPMENT USE	15,325,338.14	0.00	174,708.85	127,200.31	14,992,778.30
Inbound- 0850 OFFICE OF	2,718,373.01	0.00	17,125.75	5,708.58	32,076.80
Inbound- All Others	1,547,434.69	0.00	463,611.43	141,280.79	258,421.59
1st Allocation	19,591,145.84	0.00	655,446.03	274,189.68	15,283,276.69
Allocation Step 2					
Inbound- 0850 OFFICE OF	25,298.27	0.00	159.38	53.13	298.52
Inbound- All Others	43,858.25	0.00	13,139.93	4,004.26	7,324.33
2nd Allocation	69,156.52	0.00	13,299.31	4,057.39	7,622.85
Total For 1680 GENERAL SERVICES					
Total Allocated	19,660,302.36	0.00	668,745.34	278,247.07	15,290,899.54

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	RISK MGMT	DIRECT ALLOCAT
Wages & Benefits		
SALARIES & WAGES	0.00	0.00
FRINGE BENEFITS	0.00	0.00
Departmental Totals		
Total Expenditures	0.00	0.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
	0.00	0.00
Allocation Step 1		
Inbound- 0200 EQUIPMENT USE	30,650.68	0.00
Inbound- 0850 OFFICE OF	2,642,802.25	20,659.63
Inbound- All Others	359,004.85	325,116.03
1st Allocation	3,032,457.78	345,775.66
Allocation Step 2		
Inbound- 0850 OFFICE OF	24,594.97	192.27
Inbound- All Others	10,175.11	9,214.62
2nd Allocation	34,770.08	9,406.89
Total For 1680 GENERAL SERVICES		
Total Allocated	3,067,227.86	355,182.55

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - FAC/UTIL MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	100	100.0000	655,446.03		655,446.03	13,299.31	668,745.34
SubTotal	100	100.0000	655,446.03		655,446.03	13,299.31	668,745.34
TOTAL	100	100.0000	655,446.03		655,446.03	13,299.31	668,745.34

Allocation Basis: FACILITIES/UTILITIES MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: GSA REPORT OF CHARGES BY OBJECT CODE

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - MATERIALS MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	5,629,259	69.7962	191,373.96		191,373.96	2,942.97	194,316.93
COUNTY MANAGER	41,616	0.5160	1,414.79		1,414.79		1,414.79
OFFICE OF MANAGEMENT & BUDGET	16,226	0.2012	551.62		551.62		551.62
OFFICE OF COUNTY ATTORNEY	44,346	0.5498	1,507.60		1,507.60		1,507.60
FINANCE DEPARTMENT	102,074	1.2656	3,470.14		3,470.14		3,470.14
PROCUREMENT MANAGEMENT	38,627	0.4789	1,313.17		1,313.17		1,313.17
AUDIT & MANAGEMENT	12,459	0.1545	423.56		423.56		423.56
EMPLOYEE RELATIONS	49,036	0.6080	1,667.04		1,667.04		1,667.04
INFORMATION TECHNOLOGY	118,116	1.4645	4,015.51		4,015.51	61.75	4,077.26
AVIATION	709,412	8.7959	24,117.38		24,117.38	370.88	24,488.26
MIAMI-DADE POLICE ADMIN	805,417	9.9862	27,381.20		27,381.20	421.07	27,802.27
FIRE & RESCUE ADMIN	270,171	3.3498	9,184.81		9,184.81	141.25	9,326.06
GENERAL GOVERNMENT	228,522	2.8334	7,768.90		7,768.90	119.47	7,888.37
SubTotal	8,065,281	100.0000	274,189.68		274,189.68	4,057.39	278,247.07
TOTAL	8,065,281	100.0000	274,189.68		274,189.68	4,057.39	278,247.07

Allocation Basis: MATERIALS MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: SUMMARY REPORT OF MATERIALS MANAGEMENT CHARGES

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - FLEET MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	32,515,563	45.0796	6,889,686.17		6,889,686.17	3,442.35	6,893,128.52
COUNTY MANAGER	15,693	0.0218	3,325.18		3,325.18		3,325.18
OFFICE OF PERFORMANCE IMPROVE	225	0.0003	47.68		47.68		47.68
OFFICE OF MANAGEMENT & BUDGET	434	0.0006	92.01		92.01		92.01
OFFICE OF COUNTY ATTORNEY	9,486	0.0132	2,009.90		2,009.90		2,009.90
FAIR EMPLOYMENT PRACTICES	365	0.0005	77.33		77.33		77.33
CAPITAL IMPROVEMENT CONSTRCTN	19,012	0.0264	4,028.37		4,028.37		4,028.37
OFFICE OF COMMUNITY RELATIONS	369	0.0005	78.25		78.25		78.25
FINANCE DEPARTMENT	72,199	0.1001	15,298.10		15,298.10		15,298.10
PROCUREMENT MANAGEMENT	2,709	0.0038	574.04		574.04		574.04
AUDIT & MANAGEMENT	108	0.0002	22.92		22.92		22.92
EMPLOYEE RELATIONS	4,899	0.0068	1,038.04		1,038.04		1,038.04
INFORMATION TECHNOLOGY	769,881	1.0674	163,129.26		163,129.26	81.51	163,210.77
AVIATION	2,883,269	3.9974	610,932.63		610,932.63	305.25	611,237.88
MIAMI-DADE POLICE ADMIN	26,627,823	36.9171	5,642,139.48		5,642,139.48	2,819.04	5,644,958.52
FIRE & RESCUE ADMIN	8,505,102	11.7916	1,802,136.59		1,802,136.59	900.42	1,803,037.01
GENERAL GOVERNMENT	701,598	0.9727	148,660.74		148,660.74	74.28	148,735.02
SubTotal	72,128,735	100.0000	15,283,276.69		15,283,276.69	7,622.85	15,290,899.54
TOTAL	72,128,735	100.0000	15,283,276.69		15,283,276.69	7,622.85	15,290,899.54

Allocation Basis: FLEET MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: FAMIS FLEET MANAGEMENT OPERATIONAL CHARGES REPORT

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	97,771,834	64.0581	1,942,533.91		1,942,533.91	22,896.86	1,965,430.77
COUNTY MANAGER	192,451	0.1261	3,823.63		3,823.63		3,823.63
OFFICE OF PERFORMANCE IMPROVE	60,647	0.0397	1,204.95		1,204.95		1,204.95
OFFICE OF MANAGEMENT & BUDGET	314,539	0.2061	6,249.26		6,249.26		6,249.26
OFFICE OF COUNTY ATTORNEY	645,771	0.4231	12,830.21		12,830.21		12,830.21
FAIR EMPLOYMENT PRACTICES	30,043	0.0197	596.91		596.91		596.91
CAPITAL IMPROVEMENT CONSTRCTN	41,434	0.0271	823.22		823.22		823.22
OFFICE OF COMMUNITY RELATIONS	3,831	0.0025	76.11		76.11		76.11
FINANCE DEPARTMENT	1,509,624	0.9891	29,993.25		29,993.25		29,993.25
PROCUREMENT MANAGEMENT	401,154	0.2628	7,970.15		7,970.15		7,970.15
AUDIT & MANAGEMENT	248,218	0.1626	4,931.60		4,931.60		4,931.60
EMPLOYEE RELATIONS	710,624	0.4656	14,118.70		14,118.70		14,118.70
AVIATION	13,341,554	8.7411	265,070.41		265,070.41	3,124.41	268,194.82
MIAMI-DADE POLICE ADMIN	25,609,578	16.7789	508,811.91		508,811.91	5,997.42	514,809.33
FIRE & RESCUE ADMIN	11,748,701	7.6975	233,423.56		233,423.56	2,751.39	236,174.95
SubTotal	152,630,003	100.0000	3,032,457.78		3,032,457.78	34,770.08	3,067,227.86
TOTAL	152,630,003	100.0000	3,032,457.78		3,032,457.78	34,770.08	3,067,227.86

Allocation Basis: RISK MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: GSA REPORT OF CHARGES BY OBJECT CODE

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - DIRECT ALLOCAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	100	100.0000	345,775.66		345,775.66	9,406.89	355,182.55
SubTotal	100	100.0000	345,775.66		345,775.66	9,406.89	355,182.55
TOTAL	100	100.0000	345,775.66		345,775.66	9,406.89	355,182.55

Allocation Basis: DIRECT ASSIGNMENT TO NON MDAD SERVICES

Allocation Source: DISCUSSION WITH STAFF

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES

Receiving Department	Total	FAC/UTIL MGMT	MATERIALS MGMT	FLEET MGMT	RISK MGMT	DIRECT ALLOCAT
COUNTY COMMISSION	10,076,804.11	668,745.34	194,316.93	6,893,128.52	1,965,430.77	355,182.55
COUNTY MANAGER	8,563.60	0.00	1,414.79	3,325.18	3,823.63	0.00
OFFICE OF PERFORMANCE	1,252.63	0.00	0.00	47.68	1,204.95	0.00
OFFICE OF MANAGEMENT &	6,892.89	0.00	551.62	92.01	6,249.26	0.00
OFFICE OF COUNTY	16,347.71	0.00	1,507.60	2,009.90	12,830.21	0.00
FAIR EMPLOYMENT PRACTICES	674.24	0.00	0.00	77.33	596.91	0.00
CAPITAL IMPROVEMENT	4,851.59	0.00	0.00	4,028.37	823.22	0.00
OFFICE OF COMMUNITY	154.36	0.00	0.00	78.25	76.11	0.00
FINANCE DEPARTMENT	48,761.49	0.00	3,470.14	15,298.10	29,993.25	0.00
PROCUREMENT MANAGEMENT	9,857.36	0.00	1,313.17	574.04	7,970.15	0.00
AUDIT & MANAGEMENT	5,378.08	0.00	423.56	22.92	4,931.60	0.00
EMPLOYEE RELATIONS	16,823.78	0.00	1,667.04	1,038.04	14,118.70	0.00
INFORMATION TECHNOLOGY	167,288.03	0.00	4,077.26	163,210.77	0.00	0.00
AVIATION	903,920.96	0.00	24,488.26	611,237.88	268,194.82	0.00
MIAMI-DADE POLICE ADMIN	6,187,570.12	0.00	27,802.27	5,644,958.52	514,809.33	0.00
FIRE & RESCUE ADMIN	2,048,538.02	0.00	9,326.06	1,803,037.01	236,174.95	0.00
GENERAL GOVERNMENT	156,623.39	0.00	7,888.37	148,735.02	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	19,660,302.36	668,745.34	278,247.07	15,290,899.54	3,067,227.86	355,182.55

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
BUILDING USE ALLOWANCE	7,137.68		7,137.68	
EQUIPMENT USE ALLOWANCE	4,270,100.98		4,270,100.98	
COUNTY MANAGER	73,453.86	11,234.78	84,688.64	
OFFICE OF PERFORMANCE IMPROVE	22,244.67	2,850.67	25,095.34	
OFFICE OF MANAGEMENT & BUDGET	95,901.42	8,018.90	103,920.32	
OFFICE OF COUNTY ATTORNEY	28,355.79	263.89	28,619.68	
FAIR EMPLOYMENT PRACTICES	5,120.17	56.23	5,176.40	
CAPITAL IMPROVEMENT CONSTRCTN	50.84	489.42	540.26	
OFFICE OF COMMUNITY RELATIONS	14,461.98	8.38	14,470.36	
FINANCE DEPARTMENT	54,958.11	1,445.59	56,403.70	
PROCUREMENT MANAGEMENT	196,933.34	2,290.84	199,224.18	
AUDIT & MANAGEMENT	30,152.48	750.87	30,903.35	
EMPLOYEE RELATIONS	164,992.04	4,824.05	169,816.09	
GENERAL SERVICES	167,144.77	143.26	167,288.03	
Total Allocated Additions:	<u>5,131,008.13</u>	<u>32,376.88</u>	<u>5,163,385.01</u>	<u>5,163,385.01</u>
Total To Be Allocated:	<u><u>5,131,008.13</u></u>	<u><u>32,376.88</u></u>		<u><u>5,163,385.01</u></u>

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	0.00	0.00	0.00
Allocation Step 1			
Inbound- All Others	5,131,008.13	0.00	5,131,008.13
1st Allocation	5,131,008.13	0.00	5,131,008.13
Allocation Step 2			
Inbound- All Others	32,376.88	0.00	32,376.88
2nd Allocation	32,376.88	0.00	32,376.88
Total For 1690 INFORMATION			
Total Allocated	5,163,385.01	0.00	5,163,385.01

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY MANAGER	3,457	0.0050	256.81		256.81		256.81
OFFICE OF PERFORMANCE IMPROVE	208	0.0003	15.44		15.44		15.44
OFFICE OF MANAGEMENT & BUDGET	32,609	0.0472	2,422.25		2,422.25		2,422.25
OFFICE OF COUNTY ATTORNEY	95	0.0001	7.08		7.08		7.08
FINANCE DEPARTMENT	1,077,430	1.5598	80,033.77		80,033.77		80,033.77
PROCUREMENT MANAGEMENT	27,011	0.0391	2,006.43		2,006.43		2,006.43
AUDIT & MANAGEMENT	6,424	0.0093	477.18		477.18		477.18
EMPLOYEE RELATIONS	2,961,094	4.2868	219,956.26		219,956.26		219,956.26
AVIATION	138,485	0.2005	10,286.95		10,286.95	69.02	10,355.97
MIAMI-DADE POLICE ADMIN	3,113,900	4.5080	231,307.03		231,307.03	1,551.86	232,858.89
ALL OTHER & OUTSIDE AGENCIES	61,713,915	89.3439	4,584,238.93		4,584,238.93	30,756.00	4,614,994.93
SubTotal	69,074,628	100.0000	5,131,008.13		5,131,008.13	32,376.88	5,163,385.01
TOTAL	69,074,628	100.0000	5,131,008.13		5,131,008.13	32,376.88	5,163,385.01

Allocation Basis: INFORMATION TECHNOLOGY CHARGES PER DEPARTMENT

Allocation Source: SUMMARY REPORT OF INFORMATION TECHNOLOGY CHARGES

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	Total	INFO TECH
COUNTY MANAGER	256.81	256.81
OFFICE OF PERFORMANCE	15.44	15.44
OFFICE OF MANAGEMENT &	2,422.25	2,422.25
OFFICE OF COUNTY	7.08	7.08
FINANCE DEPARTMENT	80,033.77	80,033.77
PROCUREMENT MANAGEMENT	2,006.43	2,006.43
AUDIT & MANAGEMENT	477.18	477.18
EMPLOYEE RELATIONS	219,956.26	219,956.26
AVIATION	10,355.97	10,355.97
MIAMI-DADE POLICE ADMIN	232,858.89	232,858.89
ALL OTHER & OUTSIDE	4,614,994.93	4,614,994.93
Direct Billed	0.00	0.00
Total	5,163,385.01	5,163,385.01

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department MIAMI-DADE POLICE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	64,734,812.00			64,734,812.00
GENERAL CONSTRUCTION	(46,085.00)			
CAPITAL	(4,006,350.00)			
Total Deductions:	(4,052,435.00)			(4,052,435.00)
BUILDING USE ALLOWANCE	23,099.56		23,099.56	
EQUIPMENT USE ALLOWANCE	3,027,678.02		3,027,678.02	
COUNTY MANAGER	606,775.07	92,806.33	699,581.40	
OFFICE OF PERFORMANCE IMPROVE	143,052.44	14,246.34	157,298.78	
OFFICE OF MANAGEMENT & BUDGET	36,784.11	3,075.74	39,859.85	
OFFICE OF COUNTY ATTORNEY	137,998.04	1,284.27	139,282.31	
FAIR EMPLOYMENT PRACTICES	42,295.85	464.53	42,760.38	
CAPITAL IMPROVEMENT CONSTRCTN	88.27	849.73	938.00	
OFFICE OF COMMUNITY RELATIONS	119,465.02	69.19	119,534.21	
FINANCE DEPARTMENT	227,176.61	5,855.14	233,031.75	
PROCUREMENT MANAGEMENT	73,144.67	849.76	73,994.43	
AUDIT & MANAGEMENT	98,343.54	774.43	99,117.97	
EMPLOYEE RELATIONS	1,362,937.65	39,849.66	1,402,787.31	
GENERAL SERVICES	6,178,332.59	9,237.53	6,187,570.12	
INFORMATION TECHNOLOGY	231,307.03	1,551.86	232,858.89	
Total Allocated Additions:	12,308,478.47	170,914.51	12,479,392.98	12,479,392.98
Total To Be Allocated:	72,990,855.47	170,914.51		73,161,769.98

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department MIAMI-DADE POLICE ADMIN

	Total	General & Admin	MDAD RELATED	NON MDAD
Wages & Benefits				
SALARIES & WAGES	11,104,650.00	0.00	387,552.29	10,717,097.71
FRINGE BENEFITS	6,531,008.00	0.00	227,932.18	6,303,075.82
Other Expense & Cost				
DEPARTURE INCENTIVE	64,662.00	0.00	2,256.70	62,405.30
OPERATING COSTS	42,982,057.00	0.00	1,500,073.79	41,481,983.21
GENERAL CONSTRUCTION	46,085.00	46,085.00	0.00	0.00
CAPITAL	4,006,350.00	4,006,350.00	0.00	0.00
Departmental Totals				
Total Expenditures	64,734,812.00	4,052,435.00	2,117,814.96	58,564,562.04
Deductions				
Total Deductions	(4,052,435.00)	(4,052,435.00)	0.00	0.00
Functional Cost	60,682,377.00	0.00	2,117,814.96	58,564,562.04
Allocation Step 1				
Inbound- 0200 EQUIPMENT USE	3,027,678.02	0.00	0.00	3,027,678.02
Inbound- All Others	9,280,800.45	0.00	323,899.94	8,956,900.51
1st Allocation	72,990,855.47	0.00	2,441,714.90	70,549,140.57
Allocation Step 2				
Inbound- All Others	170,914.51	0.00	5,964.92	164,949.59
2nd Allocation	170,914.51	0.00	5,964.92	164,949.59
Total For 1725 MIAMI-DADE POLICE				
Total Allocated	73,161,769.98	0.00	2,447,679.82	70,714,090.16

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department MIAMI-DADE POLICE ADMIN

Activity - MDAD RELATED

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AVIATION	100	100.0000	2,441,714.90		2,441,714.90	5,964.92	2,447,679.82
SubTotal	100	100.0000	2,441,714.90		2,441,714.90	5,964.92	2,447,679.82
TOTAL	100	100.0000	2,441,714.90		2,441,714.90	5,964.92	2,447,679.82

Allocation Basis: OVERHEAD BASED ON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department MIAMI-DADE POLICE ADMIN

Activity - NON MDAD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NON MDAD POLICE RELATED	100	100.0000	70,549,140.57		70,549,140.57	164,949.59	70,714,090.16
SubTotal	100	100.0000	70,549,140.57		70,549,140.57	164,949.59	70,714,090.16
TOTAL	100	100.0000	70,549,140.57		70,549,140.57	164,949.59	70,714,090.16

Allocation Basis: OVERHEAD BASED ON NON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department MIAMI-DADE POLICE ADMIN

Receiving Department	Total	MDAD RELATED	NON MDAD
AVIATION	2,447,679.82	2,447,679.82	0.00
NON MDAD POLICE RELATED	70,714,090.16	0.00	70,714,090.16
Direct Billed	0.00	0.00	0.00
Total	73,161,769.98	2,447,679.82	70,714,090.16

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FIRE & RESCUE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,333,995.00			28,333,995.00
TRANSFER OUT	245,000.00			
CAPITAL	(3,141,255.00)			
Total Deductions:	(2,896,255.00)			(2,896,255.00)
BUILDING USE ALLOWANCE	809.92		809.92	
EQUIPMENT USE ALLOWANCE	2,454,650.01		2,454,650.01	
COUNTY MANAGER	234,617.89	35,884.84	270,502.73	
OFFICE OF PERFORMANCE IMPROVE	55,501.08	5,527.72	61,028.80	
OFFICE OF MANAGEMENT & BUDGET	52,548.71	4,393.92	56,942.63	
OFFICE OF COUNTY ATTORNEY	43,478.85	404.63	43,883.48	
FAIR EMPLOYMENT PRACTICES	16,354.27	179.61	16,533.88	
CAPITAL IMPROVEMENT CONSTRCTN	74.64	718.50	793.14	
OFFICE OF COMMUNITY RELATIONS	46,192.78	26.75	46,219.53	
FINANCE DEPARTMENT	111,141.10	2,830.95	113,972.05	
PROCUREMENT MANAGEMENT	159,836.91	2,049.62	161,886.53	
AUDIT & MANAGEMENT	176,871.61	1,392.83	178,264.44	
EMPLOYEE RELATIONS	526,998.55	15,408.42	542,406.97	
GENERAL SERVICES	2,044,744.96	3,793.06	2,048,538.02	
Total Allocated Additions:	5,923,821.28	72,610.85	5,996,432.13	5,996,432.13
Total To Be Allocated:	31,361,561.28	72,610.85		31,434,172.13

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FIRE & RESCUE ADMIN

	Total	General & Admin	MDAD RELATED	NON MDAD
Wages & Benefits				
SALARIES & WAGES	4,374,122.00	0.00	269,883.33	4,104,238.67
FRINGE BENEFITS	2,178,870.00	0.00	134,436.28	2,044,433.72
Other Expense & Cost				
OPERATIONS	18,884,748.00	0.00	1,165,188.95	17,719,559.05
TRANSFER OUT	(245,000.00)	(245,000.00)	0.00	0.00
CAPITAL	3,141,255.00	3,141,255.00	0.00	0.00
Departmental Totals				
Total Expenditures	28,333,995.00	2,896,255.00	1,569,508.56	23,868,231.44
Deductions				
Total Deductions	(2,896,255.00)	(2,896,255.00)	0.00	0.00
Functional Cost				
Functional Cost	25,437,740.00	0.00	1,569,508.56	23,868,231.44
Allocation Step 1				
Inbound- 0200 EQUIPMENT USE	2,454,650.01	0.00	0.00	2,454,650.01
Inbound- All Others	3,469,171.27	0.00	214,047.87	3,255,123.40
1st Allocation	31,361,561.28	0.00	1,783,556.43	29,578,004.85
Allocation Step 2				
Inbound- All Others	72,610.85	0.00	4,480.09	68,130.76
2nd Allocation	72,610.85	0.00	4,480.09	68,130.76
Total For 1750 FIRE & RESCUE				
Total Allocated	31,434,172.13	0.00	1,788,036.52	29,646,135.61

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE & RESCUE ADMIN

Activity - MDAD RELATED

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AVIATION	100	100.0000	1,783,556.43		1,783,556.43	4,480.09	1,788,036.52
SubTotal	100	100.0000	1,783,556.43		1,783,556.43	4,480.09	1,788,036.52
TOTAL	100	100.0000	1,783,556.43		1,783,556.43	4,480.09	1,788,036.52

Allocation Basis: OVERHEAD BASED ON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE & RESCUE ADMIN

Activity - NON MDAD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NON MDAD FIRE RELATED	100	100.0000	29,578,004.85		29,578,004.85	68,130.76	29,646,135.61
SubTotal	100	100.0000	29,578,004.85		29,578,004.85	68,130.76	29,646,135.61
TOTAL	100	100.0000	29,578,004.85		29,578,004.85	68,130.76	29,646,135.61

Allocation Basis: ALLOCATED BASED ON NON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND AOPTED BUDGET

Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study
OMB Circular A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FIRE & RESCUE ADMIN

Receiving Department	Total	MDAD RELATED	NON MDAD
AVIATION	1,788,036.52	1,788,036.52	0.00
NON MDAD FIRE RELATED	29,646,135.61	0.00	29,646,135.61
Direct Billed	0.00	0.00	0.00
Total	31,434,172.13	1,788,036.52	29,646,135.61

APPENDIX B
A-87 &
ASMB C-10
TRAINING GUIDE



Cost Allocation and Direct Cost Guidelines

Prepared for Miami-Dade County, Florida
WOPR 45-4 General Fund Reimbursement Study

Based on
OMB Circular A-87 &
ASMB C-10



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Cost Allocation Guidelines



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Which Costs Qualify?

- Indirect Cost is defined as “...incurred for a common or joint purpose benefiting more than one cost objective, and not directly assignable to cost objectives benefited without effort disproportionate to results achieved.”



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OMB A-87

- *OMB A-87 was developed to provide for:*
 - Standardization of procedures and practices for determining costs of Federally funded programs
 - A methodology to allow for federal agencies to reimburse **ALL** costs of an allowable service



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ASMB C-10

- *ASMB C-10 was developed to provide for:*
 - Clarification and guidance for implementation of OMB Circular A-87
 - A mechanism for interpretation of the regulations set forth in OMB A-87 for cost-based Federal awards.



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Cost Allocation From Two Perspectives

- A-87 tells you what to do
- ASMB C-10 tells you how to do it



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The Policies “Do”

- Require a uniform approach to determining cost
- Promote effective program delivery and efficiency
- Promote better relationships among state and local governments and the federal government





The Policies “Do Not”

- Identify circumstances or dictate the extent of federal funding



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Complying with the Regulations

For allocating direct costs

- Certification of Expenditures
- Time tracking
- Client count (Documentation of Resources Used)
- Other methods

For allocating indirect costs

- Time tracking
- Employee count
- Accounting transactions
- Other methods





Basic Guidelines – Allowable Costs

- Necessary & reasonable for proper & efficient performance of Federal programs
- Be allocable to Federal awards under provisions of this Circular
- Be authorized & not prohibited by State or local laws or regulations
- Conform to limitations imposed by any other Federal FFP regulations
- Be consistent with policies that are uniform for both federally assisted & other activities
- Be accorded consistent costing treatment
- Follow GAAP, unless otherwise prescribed
- Not included as match for another Federal program
- Be net of all applicable credits



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Costs May Be Allocated

- Only if benefit is received by Federal program;
- All other (non-allowable) activities must receive appropriate allocation of indirect cost
- May not be “shifted” to other Federal programs, except in cases where costs are allowable under two or more awards’ program agreements
- If a joint cost, a cost allocation plan or indirect cost proposal is required as in OMB Circular A-87
- Ultimately, there must be a relationship between the costs allocated and the benefit derived for that service





Allowable Indirect Costs - Examples

- Salary & Wages
- Fringe Benefits
- Depreciation of Use Allowance
- Materials & Supplies
- Maintenance & Repair
- Memberships
- Motor Pools
- Training
- Travel
- Information Technology
- Insurance
- Professional Services





Unallowable Indirect Costs - Examples

- Bad Debts
- Capital Outlay
- Contributions
- Entertainment
- Costs of Elected Officials
- Contributions to Reserve Funds
- Research & Development Costs
- Fines & Penalties
- Alcoholic Beverages
- Lobbying
- Idle Facilities





Indirect Cost Rate Calculation (continued)

- Departmental Rates Are Calculated by County Office of Management and Budget (OMB)
- Departmental Rates Published Annually in Miami-Dade County Prepared OMB Circular A-87 Cost Allocation Plan
 - Rates Listed by Department in Section 2
 - Schedule entitled “*Summary of Indirect Cost Rates by Department*”





Indirect Cost Rate Calculation

Total Actual Indirect Costs (I)

Divided by

Total Direct Salaries and Fringe Benefits (S)

Equals

Indirect Cost Rate (R)

$$(I / S = R)$$





Direct Bill Guidelines



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Memorandum of Understanding

- Upon qualification of eligible expenses, the department providing goods or services should enter into a Memorandum of Understanding (MOU) with MDAD





Memorandum of Understanding (continued)

- Minimum Components
 - Scope of Services outlining goods or services to be received by MDAD
 - Billing Cycle (monthly, quarterly, or annually);
 - Project Manager or Point of Contact from the Department and MDAD
 - Published Rates or Prices of Goods/Services to be received by MDAD delineating direct costs and any applicable overhead rates subject to restrictions of OMB Circular A-87
 - Signatures of all parties including the County Manager's Office with a copy of the MOU to be filed with the County's Finance Department to record applicable payments for services rendered





Direct Bill Process

- Memorandum of Understanding
 - Must be Executed by All Parties
 - Must be Active when Goods or Services Provided
 - On-File With All Parties including County Finance Department
- Department Providing Service
 - Must Provide Documentation
 - Invoice Prepared and Signed by a Supervisor
 - Invoice Must be Approved by Director





Direct Bill Process (continued)

- Department Providing Service
 - Upon Approval by Director
 - Send Invoice to Benefiting Department
 - Forward Copy of Invoice to County Finance Department
 - Process Accounts Receivable
 - Notify County Finance Department upon Receipt of Payment
 - Acknowledge Receipt of Payment to Benefiting Department
 - Memo
 - Email





Direct Bill Process (continued)

- Department Receiving Goods or Service (Benefiting Department)
 - Verify MOU Active and In Place
 - Review Invoice to Verify Services Provided per Term(s) of MOU
 - Confirm Receipt of Goods or Services
 - Review Supporting Documentation
 - Satisfactory Review
 - If No, Invoice Returned to Issuing Department
 - If Yes, Invoice Signed and Forwarded to Department Director for Final Approval





Direct Bill Process (continued)

- Department Receiving Goods or Service (Benefiting Department)
 - Forward to Internal Accounting Representatives as Applicable
 - Process Payment
 - Issue Payment to Department Providing Goods or Services
 - Copy Invoice and Proof of Payment to County Finance Department
 - File Receipt of Payment Acknowledgement



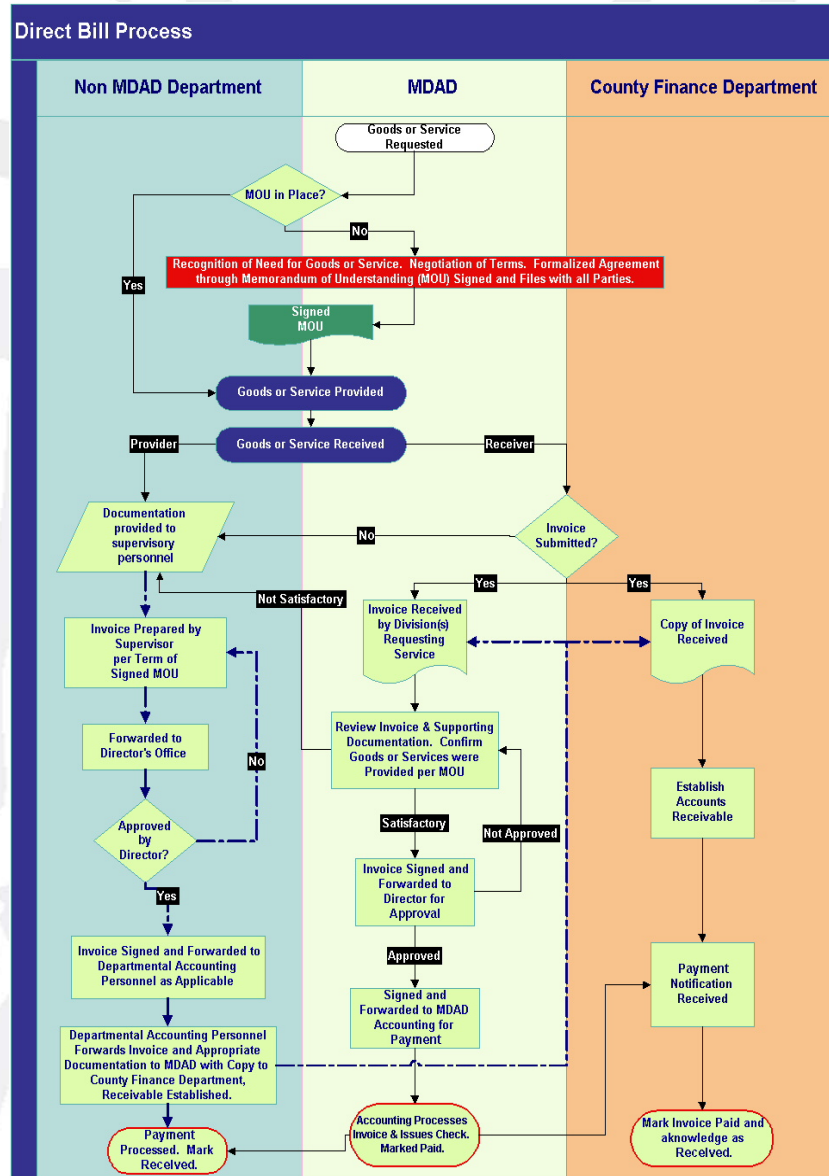


Direct Bill Process (continued)

- County Finance Department
 - Process Copy of Invoice Issued to Benefiting Department
 - Establish Accounts Receivable
 - Process Payment Receipts
 - Mark Invoice Paid
 - Acknowledge to Both Department Providing Service and Benefiting Department that Payment Received



Direct Bill Process (continued)





Allowable Direct Costs - Examples

- Salary & Wages
- Fringe Benefits
- Depreciation of Use Allowance
- Materials & Supplies
- Maintenance & Repair
- Memberships
- Motor Pools
- Training
- Travel
- Information Technology
- Insurance
- Professional Services





Unallowable Direct Costs - Examples

- Bad Debts
- Capital Outlay
- Contributions
- Entertainment
- Costs of Elected Officials
- Contributions to Reserve Funds
- Research & Development Costs
- Fines & Penalties
- Alcoholic Beverages
- Lobbying
- Idle Facilities





Locating Departmental Indirect Cost Rates

- Departmental Rates Are Calculated by County OMB
- Departmental Rates Published Annually in Miami-Dade County Prepared OMB Circular A-87 Cost Allocation Plan
 - Rates Listed in Section 2
 - Schedule entitled “*Summary of Indirect Cost Rates by Department*”





Choosing the Correct Indirect Cost Rates

- Locate Departmental Rate in the “*Summary of Indirect Cost Rates by Department*” for the Appropriate Fiscal Year
- Indirect Rates are Applied as Follows:
 - FYE 2000 Indirect Rate Applied to FY 2002 Total Direct Salaries and Fringe Benefits
 - FYE 2001 Indirect Rate Applied to FY 2003 Total Direct Salaries and Fringe Benefits
 - FYE 2002 Indirect Rate Applied to FY 2004 Total Direct Salaries and Fringe Benefits





Calculating Allowable Overhead Rates

- All Examples Based on Miami-Dade County FY 2000 Central Service Cost Allocation Plan
 - Department Providing the Service
 - Parks and Recreation
 - Indirect Cost Rate is 12.56%





Calculating Allowable Overhead Rates (continued)

- Parks and Recreation Provides Proper Documentation of \$6,176.23 in Total Direct Salaries and Fringe Benefits to Benefiting Department
 - Overhead Rate Applied is 12.56% times \$ 6,176.23 or \$775.73





Plus Allowable Direct Expenses

- Allowable Direct Expenses
 - Parks and Recreation Provides Proper Documentation of \$20,000 Allowable Direct Expenditures (Maintenance and Repair) to Benefiting Department





What is to be Direct Billed?

Description of Billed Service	Amount
Total Direct Salaries and Fringe Benefits	\$6,176.23
Overhead Based on Indirect Rate	\$775.73
Parks and Recreation Provides Proper Documentation of \$20,000 Allowable Direct Expenditures (Maintenance and Repair)	\$20,000.00
Total Direct Bill	\$26,951.96





Standardized Invoice Form

- Departments should be invoiced on one of the following schedules that best coincides to the current payment process.
 - Monthly
 - Quarterly
 - Annually





Standardized Invoice Form (continued)



Invoice for Goods or Services Provided to the Miami-Dade Aviation Department

Date	
Invoice Number	
Invoice Period	

Professional Service Charged by the Hour								
Payroll End Date	Name	Description of Professional Services	Hours	Hourly Rate	Hourly Cost	Fringe Rate	Fringe Cost	Amount to be Billed
Sub-Total for Professional Services								

Overhead Rate Calculation From Central Service Cost Allocation Plan Summary of Indirect Cost Rates by Department		
Professional Service Amount <small>(Amount to Be Billed from Above)</small>	Published Indirect Rate	Calculated Overhead <small>(Amount to be Billed time the Published Rate)</small>
Sub Total for Overhead Rate Calculation		

Date	Description of Products, Supplies or Other Expenses	Amount
Sub-Total for Products, Supplies or Other Expenses		
Total to be Invoiced		\$0.00

DEPARTMENT

Prepared by: _____ Name _____ Signature _____ Title _____ Date _____

Approved by: _____ Name _____ Signature _____ Title _____ Date _____

MIAMI-DADE AVIATION DEPARTMENT

Reviewed by: _____ Name _____ Signature _____ Title _____ Date _____

Accepted _____ Rejected _____

Reason(s) for rejection _____

Approved by: _____ Name _____ Signature _____ Title _____ Date _____





Standardized Invoice Form – Example



Date	October 1, 2003
Invoice Number	4
Invoice Period	FY 2003, 4th Quarter

Professional Service Charged by the Hour								
Payroll End Date	Name	Description of Professional Services	Hours	Hourly Rate	Hourly Cost	Fringe Rate	Fringe Cost	Amount to be Billed
9/30/03	John Smith	Landscape Maintenance of Common Areas	160.00	10.25	\$1,640.00	22.35%	\$366.54	\$2,006.54
9/30/03	Mike Jones	Landscape Maintenance of Common Areas	160.00	\$9.55	\$1,528.00	22.35%	\$341.51	\$1,869.51
9/30/03	Mary Thomas	Landscape Maintenance of Common Areas	160.00	\$11.75	\$1,880.00	22.35%	\$420.18	\$2,300.18
Sub-Total for Professional Services			480.00		\$480.00		\$1,128.23	\$6,176.23

Invoice for Goods or Services Provided to the Miami-Dade Aviation Department

Overhead Rate Calculation From Central Service Cost Allocation Plan Summary of Indirect Cost Rates by Department		
Professional Service Amount <small>(Amount to be Billed from Above)</small>	Published Indirect Rate	Calculated Overhead <small>(Amount to be Billed times the Published Rate)</small>
	Parks and Recreation Published Rate	
\$6,176.23	12.56%	\$775.73
Sub Total for Overhead Rate Calculation		\$775.73

Date	Description of Products, Supplies or Other Expenses	Amount
9/30/03	Installed New Fencing from September 16, 2003 to September 29, 2003.	
	Cement - See Attached Invoice and Bid Sheet	\$5,178.00
	200 Fence Posts at \$23.95 each	\$4,790.00
	Fencing Materials - 110,000 linear feet at \$0.0912 Linear Feet	\$10,032.00
Sub-Total for Products, Supplies or Other Expenses		\$20,000.00
Total to be Invoiced		\$26,951.96

DEPARTMENT

Prepared by: _____ Name _____ Signature _____ Title _____ Date _____

Approved by: _____ Name _____ Signature _____ Title _____ Date _____

MIAMI-DADE AVIATION DEPARTMENT

Reviewed by: _____ Name _____ Signature _____ Title _____ Date _____

Accepted _____ Rejected _____

Reason(s) for rejection _____

Approved by: _____ Name _____ Signature _____ Title _____ Date _____



APPENDIX C
FYE 2001
MODIFIED FULL
COST
ALLOCATION
PLAN



**WOPR 45-4
GENERAL FUND REIMBURSEMENT STUDY
FOR
MIAMI-DADE COUNTY, FLORIDA

MIAMI-DADE AVIATION DEPARTMENT**

**MODIFIED FULL COST
ALLOCATION PLAN
BASED ON FISCAL YEAR END 2001**

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
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Modified Full Cost Allocation Plan
Allocated Costs By Department

Group

Sub-Group

	BUILDING USE	EQUIPMENT USE	OFFICE OF THE MAYOR	COUNTY COMMISSION	COUNTY MANAGER	OFFICE OF	OFFICE OF MANAGEMENT
AVIATION							
All Others	0.00	0.00	140,352.01	755,866.04	285,085.67	74,541.79	43,163.67
AVIATION	0.00	0.00	140,352.01	755,866.04	285,085.67	74,541.79	43,163.67
NON AVIATION							
None	0.00	0.00	1,408,557.52	7,585,790.24	2,861,088.80	0.00	1,799,924.32
NON AVIATION	0.00	0.00	1,408,557.52	7,585,790.24	2,861,088.80	0.00	1,799,924.32
SubTotal	0.00	0.00	1,548,909.53	8,341,656.28	3,146,174.47	74,541.79	1,843,087.99
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	1,548,909.53	8,341,656.28	3,146,174.47	74,541.79	1,843,087.99

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Allocated Costs By Department

Group

Sub-Group

	OFFICE OF COUNTY	FAIR EMPLOYMENT	CAPITAL IMPROVEMENT	OFFICE OF COMMUNITY	FINANCE DEPARTMENT	PROCUREMENT	AUDIT & MANAGEMENT
AVIATION							
All Others	535,281.08	19,860.59	152,208.33	48,440.00	218,554.00	456,775.87	208,828.14
AVIATION	535,281.08	19,860.59	152,208.33	48,440.00	218,554.00	456,775.87	208,828.14
NON AVIATION							
None	5,202,718.69	446,700.68	0.00	486,138.53	24,081,084.93	4,110,610.03	1,904,499.87
NON AVIATION	5,202,718.69	446,700.68	0.00	486,138.53	24,081,084.93	4,110,610.03	1,904,499.87
SubTotal	5,737,999.77	466,561.27	152,208.33	534,578.53	24,299,638.93	4,567,385.90	2,113,328.01
Direct Billed	0.00	0.00	0.00	0.00	0.00	185,000.00	1,100,001.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	5,737,999.77	466,561.27	152,208.33	534,578.53	24,299,638.93	4,752,385.90	3,213,329.01

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Allocated Costs By Department

Group

Sub-Group

	EMPLOYEE RELATIONS	GENERAL SERVICES	INFORMATION	MIAMI-DADE POLICE	FIRE & RESCUE ADMIN	Total Allocated	Roll Forward
AVIATION							
All Others	574,031.02	919,346.96	10,929.01	2,528,731.83	1,843,687.54	8,815,683.55	0.00
AVIATION	574,031.02	919,346.96	10,929.01	2,528,731.83	1,843,687.54	8,815,683.55	0.00
NON AVIATION							
None	5,760,912.76	9,785,173.98	4,870,364.56	72,955,445.54	30,492,446.00	173,751,456.45	0.00
NON AVIATION	5,760,912.76	9,785,173.98	4,870,364.56	72,955,445.54	30,492,446.00	173,751,456.45	0.00
SubTotal	6,334,943.78	10,704,520.94	4,881,293.57	75,484,177.37	32,336,133.54	182,567,140.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	1,285,001.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6,334,943.78	10,704,520.94	4,881,293.57	75,484,177.37	32,336,133.54	183,852,141.00	0.00

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Allocated Costs By Department

Group Sub-Group	Cost With Roll Forward	Adjustments	Proposed Costs
AVIATION			
All Others	8,815,683.55	0.00	8,815,683.55
AVIATION	8,815,683.55	0.00	8,815,683.55
NON AVIATION			
None	173,751,456.45	0.00	173,751,456.45
NON AVIATION	173,751,456.45	0.00	173,751,456.45
SubTotal	182,567,140.00	0.00	182,567,140.00
Direct Billed	1,285,001.00	0.00	1,285,001.00
Unallocated	0.00	0.00	0.00
Total	183,852,141.00	0.00	183,852,141.00



MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0.00	624,643.00	
EQUIPMENT USE ALLOWANCE	0.00	25,399,896.00	
OFFICE OF THE MAYOR	1,964,113.00	(7,481.00)	
COUNTY COMMISSION	8,570,886.00	(72,786.00)	
COUNTY MANAGER	3,817,532.00	(7,348.00)	
OFFICE OF PERFORMANCE IMPROVE	1,105,746.00	(15,305.00)	
OFFICE OF MANAGEMENT & BUDGET	2,336,886.00	1.00	
OFFICE OF COUNTY ATTORNEY	10,142,528.00	(92,435.00)	
FAIR EMPLOYMENT PRACTICES	496,843.00	0.00	
CAPITAL IMPROVEMENT CONSTRCTN	0.00	(16,192.00)	
OFFICE OF COMMUNITY RELATIONS	764,028.00	(3,003.00)	
FINANCE DEPARTMENT	30,489,864.00	(6,586,109.00)	
PROCUREMENT MANAGEMENT	7,120,041.00	(53,418.00)	
AUDIT & MANAGEMENT	3,648,309.00	(74,499.00)	
EMPLOYEE RELATIONS	8,256,726.00	(77,442.00)	
GENERAL SERVICES	0.00	0.00	
INFORMATION TECHNOLOGY	0.00	0.00	
MIAMI-DADE POLICE ADMIN	64,734,812.00	(4,052,435.00)	
FIRE & RESCUE ADMIN	28,333,995.00	(2,896,255.00)	
CHIEF INFORMATION OFFICER			10,056.43
OFFICE OF BUSINESS INITIATIVE			0.00
OFFICE OF WATER MANAGEMENT			0.00
METROPOLITAN PLANNING ORGAN			18,101.54
COMMUNICATIONS			73,875.15
AVIATION			8,815,683.55
NON MDAD POLICE RELATED			72,955,445.54
NON MDAD FIRE RELATED			30,492,446.00
TRANSPORTATION			3,953,652.91
GENERAL GOVERNMENT			5,142,758.43
CULTURE & RECREATION			2,121,676.75
HEALTH AND HUMAN SVCS			3,491,388.79
PHYSICAL ENVIRONMENT			5,105,537.44
PROTECTION PEOPLE & PROPERTY			5,706,297.76
ALL OTHER COUNTY AGENCIES			44,680,219.71

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Summary Of Allocated Costs

	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			1,285,001.00	
Unallocated Total			0.00	
Totals	171,782,309.00	12,069,832.00	183,852,141.00	Deviation 0.00

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	OFFICE OF THE MAYOR 3.5	COUNTY COMMISSION 4.5	COUNTY MANAGER 5.5	OFFICE OF 6.5	OFFICE OF MANAGEMENT 7.5
BUILDING USE ALLOWANCE	(624,643.00)	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	(25,399,896.00)	0.00	0.00	0.00	0.00	0.00
OFFICE OF THE MAYOR	0.00	0.00	(2,203,549.71)	12,599.24	5,722.68	0.00	26,405.99
COUNTY COMMISSION	0.00	0.00	9,222.46	(11,830,154.24)	16,214.21	647,557.92	56,772.88
COUNTY MANAGER	6,280.68	44,682.99	2,867.50	15,442.87	(4,473,271.61)	100,462.15	135,990.85
OFFICE OF PERFORMANCE	32,913.28	834.89	1,240.00	6,677.96	2,518.71	(1,246,876.94)	102,983.36
OFFICE OF MANAGEMENT &	2,844.02	14,253.91	2,479.98	13,356.00	5,037.39	8,669.41	(2,560,907.92)
OFFICE OF COUNTY	10,737.63	57,511.97	10,462.46	56,345.64	21,251.55	5,519.96	12,949.10
FAIR EMPLOYMENT PRACTICES	501.07	7,244.05	464.99	2,504.29	944.53	1,723.00	14,387.90
CAPITAL IMPROVEMENT	0.00	30,160.09	697.50	3,756.34	1,416.77	367.99	0.00
OFFICE OF COMMUNITY	0.00	166.88	0.00	0.00	0.00	0.00	0.00
FINANCE DEPARTMENT	8,078.49	27,029.05	25,419.92	136,899.04	51,633.39	24,808.48	50,357.58
PROCUREMENT MANAGEMENT	3,110.10	44,587.99	7,672.46	41,320.07	15,584.48	11,928.88	43,163.67
AUDIT & MANAGEMENT	300,380.35	43,594.10	4,572.48	24,625.13	9,287.72	3,397.54	28,775.77
EMPLOYEE RELATIONS	12,745.37	52,062.93	11,082.47	59,684.60	22,510.89	16,683.32	21,581.82
GENERAL SERVICES	216,004.85	15,325,338.14	56,264.81	303,014.27	114,286.13	64,899.19	21,581.82
INFORMATION TECHNOLOGY	7,137.68	4,270,100.98	41,927.35	225,799.84	85,163.63	29,975.45	105,031.57
MIAMI-DADE POLICE ADMIN	23,099.56	3,027,678.02	346,346.28	1,865,248.75	703,505.16	184,701.28	40,286.09
FIRE & RESCUE ADMIN	809.92	2,454,650.01	133,919.52	721,223.92	272,019.90	71,640.58	57,551.53
CHIEF INFORMATION OFFICER	0.00	0.00	775.01	4,173.75	1,574.18	0.00	0.00
OFFICE OF BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
METROPOLITAN PLANNING	0.00	0.00	1,394.99	7,512.79	2,833.56	0.00	0.00
COMMUNICATIONS	0.00	0.00	4,029.98	21,703.54	8,185.79	0.00	21,581.82
AVIATION	0.00	0.00	140,352.01	755,866.04	285,085.67	74,541.79	43,163.67
NON MDAD POLICE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON MDAD FIRE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	0.00	0.00	273,884.04	1,475,003.18	556,318.45	0.00	86,327.30
GENERAL GOVERNMENT	0.00	0.00	62,774.78	338,073.71	127,509.34	0.00	991,325.22
CULTURE & RECREATION	0.00	0.00	129,657.04	698,268.35	263,361.83	0.00	254,665.55
HEALTH AND HUMAN SVCS	0.00	0.00	222,424.22	1,197,866.19	451,792.29	0.00	195,675.24
PHYSICAL ENVIRONMENT	0.00	0.00	322,088.86	1,734,610.38	654,233.04	0.00	64,745.48
PROTECTION PEOPLE &	0.00	0.00	391,373.60	2,107,743.60	794,965.48	0.00	185,603.71
ALL OTHER COUNTY AGENCIES	0.00	0.00	155.00	834.75	314.84	0.00	0.00
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00



MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Detail Of Allocated Costs**

Department	OFFICE OF COUNTY	FAIR EMPLOYMENT	CAPITAL IMPROVEMENT	OFFICE OF COMMUNITY	FINANCE DEPARTMENT	PROCUREMENT	AUDIT & MANAGEMENT
	9.5	11.5	12.5	13.5	16.5	17.5	18.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF THE MAYOR	161,472.74	399.26	0.00	1,122.74	1,938.46	14,303.70	0.00
COUNTY COMMISSION	573,703.19	1,131.23	12,288.42	3,181.10	11,109.37	1,203,187.24	0.00
COUNTY MANAGER	186,168.62	351.73	0.00	989.09	2,816.73	18,999.15	127,612.67
OFFICE OF PERFORMANCE	0.00	152.10	0.00	427.71	819.26	1,658.85	0.00
OFFICE OF MANAGEMENT &	51,291.39	304.20	0.00	855.42	8,155.10	15,814.84	81,517.70
OFFICE OF COUNTY	(10,313,700.92)	1,283.32	0.00	3,608.81	5,927.50	7,151.25	12,602.31
FAIR EMPLOYMENT PRACTICES	19,226.56	(548,203.13)	0.00	160.39	405.71	1,266.65	0.00
CAPITAL IMPROVEMENT	0.00	86.66	(170,728.35)	240.59	11,685.71	130,861.99	0.00
OFFICE OF COMMUNITY	0.00	0.00	0.00	(761,633.12)	284.71	0.00	0.00
FINANCE DEPARTMENT	246,100.50	3,158.55	0.00	8,773.23	(24,973,487.43)	62,455.08	191,248.70
PROCUREMENT MANAGEMENT	101,900.95	953.34	0.00	2,648.02	10,851.68	(7,426,829.10)	33,833.25
AUDIT & MANAGEMENT	0.00	568.15	0.00	1,578.11	2,251.84	18,599.90	(4,035,586.53)
EMPLOYEE RELATIONS	257,636.48	1,377.05	0.00	3,824.92	19,115.25	18,362.64	49,489.61
GENERAL SERVICES	2,764,785.44	6,991.18	0.00	19,418.80	191,491.16	737,515.77	14,732.97
INFORMATION TECHNOLOGY	28,839.93	5,209.68	1,482.20	14,470.48	56,915.05	200,670.90	31,658.45
MIAMI-DADE POLICE ADMIN	140,354.16	43,035.25	2,573.41	119,535.25	235,109.08	74,534.04	99,896.77
FIRE & RESCUE ADMIN	44,221.19	16,640.16	2,175.99	46,219.93	114,971.89	169,061.20	179,665.09
CHIEF INFORMATION OFFICER	0.00	96.30	0.00	267.48	0.00	0.00	0.00
OFFICE OF BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
METROPOLITAN PLANNING	0.00	173.34	0.00	481.45	0.00	0.00	0.00
COMMUNICATIONS	0.00	500.75	0.00	1,390.88	0.00	0.00	0.00
AVIATION	535,281.08	19,860.59	152,208.33	48,440.00	218,554.00	456,775.87	208,828.14
NON MDAD POLICE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NON MDAD FIRE RELATED	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION	313,393.64	34,031.45	0.00	94,526.19	0.00	0.00	0.00
GENERAL GOVERNMENT	2,991,659.41	7,800.08	0.00	21,665.60	185,204.60	1,738.97	0.00
CULTURE & RECREATION	184,575.36	16,110.53	0.00	44,748.82	0.00	0.00	0.00
HEALTH AND HUMAN SVCS	409,526.61	27,637.31	0.00	76,765.76	0.00	0.00	0.00
PHYSICAL ENVIRONMENT	861,351.83	40,021.14	0.00	111,163.24	0.00	0.00	0.00
PROTECTION PEOPLE &	442,211.84	48,630.11	0.00	135,075.61	0.00	0.00	0.00
ALL OTHER COUNTY AGENCIES	0.00	271,699.67	0.00	53.50	23,895,880.33	4,108,871.06	1,904,499.87
Direct Billings	0.00	0.00	0.00	0.00	0.00	185,000.00	1,100,001.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Detail Of Allocated Costs

Department	EMPLOYEE RELATIONS	GENERAL SERVICES	INFORMATION	MIAMI-DADE POLICE	FIRE & RESCUE ADMIN	Total Plan Allocated
	19.5	21.5	22.5	23.5	25.5	
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF THE MAYOR	12,890.04	10,062.86	0.00	0.00	0.00	0.00
COUNTY COMMISSION	36,521.86	761,164.36	0.00	0.00	0.00	0.00
COUNTY MANAGER	11,355.50	8,800.05	267.03	0.00	0.00	0.00
OFFICE OF PERFORMANCE	4,910.48	1,283.28	16.06	0.00	0.00	0.00
OFFICE OF MANAGEMENT &	9,820.96	7,101.91	2,518.69	0.00	0.00	0.00
OFFICE OF COUNTY	41,432.34	16,816.72	7.36	0.00	0.00	0.00
FAIR EMPLOYMENT PRACTICES	1,841.40	689.59	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT	2,762.14	4,884.57	0.00	0.00	0.00	0.00
OFFICE OF COMMUNITY	0.00	156.53	0.00	0.00	0.00	0.00
FINANCE DEPARTMENT	100,665.28	49,884.89	83,220.25	0.00	0.00	0.00
PROCUREMENT MANAGEMENT	30,383.70	10,181.20	2,086.31	0.00	0.00	0.00
AUDIT & MANAGEMENT	18,107.46	5,541.80	496.18	0.00	0.00	0.00
EMPLOYEE RELATIONS	(8,971,492.09)	17,337.09	228,713.65	0.00	0.00	0.00
GENERAL SERVICES	230,119.58	(20,066,444.11)	0.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	171,480.29	168,499.69	(5,444,363.17)	0.00	0.00	0.00
MIAMI-DADE POLICE ADMIN	1,416,534.70	6,233,618.50	245,744.07	(75,484,177.37)	0.00	0.00
FIRE & RESCUE ADMIN	547,722.58	2,065,900.13	0.00	0.00	(32,336,133.54)	0.00
CHIEF INFORMATION OFFICER	3,169.71	0.00	0.00	0.00	0.00	10,056.43
OFFICE OF BUSINESS	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE OF WATER	0.00	0.00	0.00	0.00	0.00	0.00
METROPOLITAN PLANNING	5,705.41	0.00	0.00	0.00	0.00	18,101.54
COMMUNICATIONS	16,482.39	0.00	0.00	0.00	0.00	73,875.15
AVIATION	574,031.02	919,346.96	10,929.01	2,528,731.83	1,843,687.54	8,815,683.55
NON MDAD POLICE RELATED	0.00	0.00	0.00	72,955,445.54	0.00	72,955,445.54
NON MDAD FIRE RELATED	0.00	0.00	0.00	0.00	30,492,446.00	30,492,446.00
TRANSPORTATION	1,120,168.66	0.00	0.00	0.00	0.00	3,953,652.91
GENERAL GOVERNMENT	256,744.94	158,261.78	0.00	0.00	0.00	5,142,758.43
CULTURE & RECREATION	530,289.27	0.00	0.00	0.00	0.00	2,121,676.75
HEALTH AND HUMAN SVCS	909,701.17	0.00	0.00	0.00	0.00	3,491,388.79
PHYSICAL ENVIRONMENT	1,317,323.47	0.00	0.00	0.00	0.00	5,105,537.44
PROTECTION PEOPLE &	1,600,693.81	0.00	0.00	0.00	0.00	5,706,297.76
ALL OTHER COUNTY AGENCIES	633.93	9,626,912.20	4,870,364.56	0.00	0.00	44,680,219.71
Direct Billings	0.00	0.00	0.00	0.00	0.00	1,285,001.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	183,852,141.00

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 COURTHOUSE CTR	SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT	BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRA
1.4.2 SPCC	SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT	BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRA
EQUIPMENT USE ALLOWANCE		
2.4.1 CTRL SVC GF EQU	TOTAL FIXED ASSET COST PER CENTRAL SERVICE DEPARTM	FIXED ASSET REPORT - FINANCE (JOSE FERNANDEZ)
OFFICE OF THE MAYOR		
3.4.1 MAYOR	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
COUNTY COMMISSION		
4.4.1 COUNTY COMSSSN	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
COUNTY MANAGER		
5.4.1 MD POLICY DVPMT	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
OFFICE OF PERFORMANCE IMPROVE		
6.4.1 COUNTY-WIDE SVC	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
6.4.2 ADMIN ORDERS	NUMBER OF ADMINISTRATIVE ORDERS PER DEPARTMENT	OFFICE OF PERFORMANCE IMPROVEMENT - CARMEN HOLLOWE
6.4.3 DEPT-SPCFC PROJ	NUMBER OF CUMULATIVE HOURS SPENT ON PROJECTS PER D	AMS ENGAGEMENT PLANNING REPORT - OPI
OFFICE OF MANAGEMENT & BUDGET		
7.4.1 OMB SERVICES	TOTAL STAFF TIME (PERCENT) BY DEPARTMENT SERVED	OMB FY 2001 TIME ANALYSIS REPORT
OFFICE OF COUNTY ATTORNEY		
8.4.1 MDAD SUPPORT	ADMIN/POLICY DIRECTION FOR MDAD COUNTY ATTORNEY ST	INTERVIEW WITH ASST. COUNTY ATTORNEY AT MDAD
8.4.2 NON MDAD SUPPT	PERCENT OF TIME WORKED PER DEPARTMENT	TIME ESTIMATES IN THE FYE 2000 COUNTY COST PLAN
FAIR EMPLOYMENT PRACTICES		
9.4.1 GEN TECH ASSIST	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
9.4.2 CONFLICT RSLTN	NUMBER OF COMPLAINTS FILED PER DEPARTMENT	FILED COMPLAINTS SUMMARY REPORT - FAIR EMP PRACTIC

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
CAPITAL IMPROVEMENT CONSTRCTN		
10.4.1 COUNTY-WIDE IC	EXPENDITURE SUMMARY BY PROGRAM AREA AND DEPT (1,00	FY 2001 CAPITAL BUDGET AND MULTI-YEAR CAPITAL PLAN
OFFICE OF COMMUNITY RELATIONS		
11.4.1 CMMNTY RELATION	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
FINANCE DEPARTMENT		
12.4.1 PAYROLL	NUMBER OF CHECKS & VOUCHERS PROCESSED PER DEPARTME	PAYCHECK AND VOUCHER REPORT - FINANCE DEPARTMENT
12.4.2 FEMA	AMOUNT OF DISASTER RELIEF RE-IMBURSED PER DEPARTME	DISASTER STATUS REPORT
12.4.3 REPORTING	TOTAL EXPENDITURES BY DEPARTMENT (x10)	EXPENDITURE REPORT
12.4.4 A/P WIRE TRSFR	NUMBER OF WIRE TRANSFERS PER DEPARTMENT	SUMMARY REPORT OF WIRE TRANSFERS FOR CALENDAR YEAR
12.4.5 A/P 1099 FORMS	NUMBER OF "1099" FORMS PROCESSED PER DEPARTMENT	SUMMARY OF 1099s REPORT - FINANCE (JIMMY CARMENATE
12.4.6 A/P PURCH CARD	NUMBER OF PURCHASING CARDS ISSUED PER DEPARTMENT	MIAMI-DADE PURCHASE CARD SPENDING ACTIVITY REPORT
12.4.7 A/P CHCK SIGN	NUMBER OF CHECKS SIGNED BY THE FINANCE DEPARTMENT	SUMMARY OF CHECKS SIGNED (E-MAIL) - CONTROLLER
12.4.8 DIRECT ALLOCTN	NON MDAD RELATED EXPENSES. DIRECT ASSIGNMENT TO O	DISCUSSION WITH STAFF
PROCUREMENT MANAGEMENT		
13.4.1 ADPICS-PO	TOTAL PO'S ISSUED PER DEPARTMENT SERVED	PURCHASE ORDER SUMMARY REPORT
13.4.2 BIDS & RFP'S	NUMBER OF BIDS & RFPs PROCESSED PER DEPARTMENT	RFPs, BIDS, & CONTRACTS REPORT
13.4.3 A&E	AMOUNT OF A/E FEES PER DEPARTMENT	A/E SOLICITATION FOR 2000-2001 FISCAL YEAR
AUDIT & MANAGEMENT		
14.4.1 AUDIT/MGMT	TOTAL HOURS BY DEPARTMENT	AUDIT & MANAGEMENT CUMULATIVE HOURS SUMMARY REPORT
EMPLOYEE RELATIONS		
15.4.1 EMPLEE RELATION	BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
GENERAL SERVICES		
16.4.1 FAC/UTIL MGMT	FACILITIES/UTILITIES MANAGEMENT CHARGES PER DEPART	GSA REPORT OF CHARGES BY OBJECT CODE
16.4.2 MATERIALS MGMT	MATERIALS MANAGEMENT CHARGES PER DEPARTMENT	SUMMARY REPORT OF MATERIALS MANAGEMENT CHARGES
16.4.3 FLEET MGMT	FLEET MANAGEMENT CHARGES PER DEPARTMENT	FAMIS FLEET MANAGEMENT OPERATIONAL CHARGES REPORT
16.4.4 RISK MGMT	RISK MANAGEMENT CHARGES PER DEPARTMENT	GSA REPORT OF CHARGES BY OBJECT CODE
16.4.5 DIRECT ALLOCAT	DIRECT ASSIGNMENT TO NON MDAD SERVICES	DISCUSSION WITH STAFF



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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
INFORMATION TECHNOLOGY		
17.4.1 INFO TECH	INFORMATION TECHNOLOGY CHARGES PER DEPARTMENT	SUMMARY REPORT OF INFORMATION TECHNOLOGY CHARGES
MIAMI-DADE POLICE ADMIN		
18.4.1 MDAD RELATED	OVERHEAD BASED ON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
18.4.2 NON MDAD	OVERHEAD BASED ON NON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
FIRE & RESCUE ADMIN		
19.4.1 MDAD RELATED	OVERHEAD BASED ON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND ADOPTED BUDGET
19.4.2 NON MDAD	ALLOCATED BASED ON NON MDAD FTE SUPERVISED	FY 2001 BUSINESS PLAN AND AOPTED BUDGET

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WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
AVIATION	8,815,683.55	0.00	0.00	8,815,683.55	113,149,239.00	7.7912 %
Composite Rate	8,815,683.55	0.00	0.00	8,815,683.55	113,149,239.00	7.7912 %

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**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .2 - Costs To Be Allocated
 For Department BUILDING USE ALLOWANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
BUILDING USE ALLOW	624,643.00			
Total Departmental Cost Adjustments:	624,643.00			624,643.00
Total To Be Allocated:	624,643.00	0.00		624,643.00

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WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	Total	General & Admin	COURTHOUSE CTR	SPCC
Wages & Benefits				
SALARIES & WAGES	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	0.00	0.00	0.00	0.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
BUILDING USE ALLOW	624,643.00	0.00	553,299.00	71,344.00
Functional Cost	624,643.00	0.00	553,299.00	71,344.00
Allocation Step 1				
1st Allocation	624,643.00	0.00	553,299.00	71,344.00
Allocation Step 2				
2nd Allocation	0.00	0.00	0.00	0.00
Total For 0100 BUILDING USE				
Total Allocated	624,643.00	0.00	553,299.00	71,344.00

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - COURTHOUSE CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF PERFORMANCE IMPROVE	1,147	5.9486	32,913.28		32,913.28		32,913.28
AUDIT & MANAGEMENT	10,468	54.2889	300,380.35		300,380.35		300,380.35
GENERAL SERVICES	6,862	35.5876	196,905.81		196,905.81		196,905.81
MIAMI-DADE POLICE ADMIN	805	4.1749	23,099.56		23,099.56		23,099.56
SubTotal	19,282	100.0000	553,299.00		553,299.00		553,299.00
TOTAL	19,282	100.0000	553,299.00		553,299.00		553,299.00

Allocation Basis: SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT

Allocation Source: BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRATION

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - SPCC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY MANAGER	14,540	8.8034	6,280.68		6,280.68		6,280.68
OFFICE OF MANAGEMENT & BUDGET	6,584	3.9863	2,844.02		2,844.02		2,844.02
OFFICE OF COUNTY ATTORNEY	24,858	15.0505	10,737.63		10,737.63		10,737.63
FAIR EMPLOYMENT PRACTICES	1,160	0.7023	501.07		501.07		501.07
FINANCE DEPARTMENT	18,702	11.3233	8,078.49		8,078.49		8,078.49
PROCUREMENT MANAGEMENT	7,200	4.3593	3,110.10		3,110.10		3,110.10
EMPLOYEE RELATIONS	29,506	17.8647	12,745.37		12,745.37		12,745.37
GENERAL SERVICES	44,215	26.7704	19,099.04		19,099.04		19,099.04
INFORMATION TECHNOLOGY	16,524	10.0046	7,137.68		7,137.68		7,137.68
FIRE & RESCUE ADMIN	1,875	1.1352	809.92		809.92		809.92
SubTotal	165,164	100.0000	71,344.00		71,344.00		71,344.00
TOTAL	165,164	100.0000	71,344.00		71,344.00		71,344.00

Allocation Basis: SQUARE FEET ASSIGNED PER OCCUPYING DEPARTMENT

Allocation Source: BUILDING AREA REPORT - GENERAL SERVICES ADMINISTRATION

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE**

Receiving Department	Total	COURTHOUSE CTR	SPCC
COUNTY MANAGER	6,280.68	0.00	6,280.68
OFFICE OF PERFORMANCE	32,913.28	32,913.28	0.00
OFFICE OF MANAGEMENT &	2,844.02	0.00	2,844.02
OFFICE OF COUNTY	10,737.63	0.00	10,737.63
FAIR EMPLOYMENT PRACTICES	501.07	0.00	501.07
FINANCE DEPARTMENT	8,078.49	0.00	8,078.49
PROCUREMENT MANAGEMENT	3,110.10	0.00	3,110.10
AUDIT & MANAGEMENT	300,380.35	300,380.35	0.00
EMPLOYEE RELATIONS	12,745.37	0.00	12,745.37
GENERAL SERVICES	216,004.85	196,905.81	19,099.04
INFORMATION TECHNOLOGY	7,137.68	0.00	7,137.68
MIAMI-DADE POLICE ADMIN	23,099.56	23,099.56	0.00
FIRE & RESCUE ADMIN	809.92	0.00	809.92
Direct Billed	0.00	0.00	0.00
Total	624,643.00	553,299.00	71,344.00

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**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .2 - Costs To Be Allocated
 For Department EQUIPMENT USE ALLOWANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
EQUIPMENT USE ALLOW	25,399,896.00			
Total Departmental Cost Adjustments:	25,399,896.00			25,399,896.00
Total To Be Allocated:	25,399,896.00	0.00		25,399,896.00

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE ALLOWANCE

	Total	General & Admin	CTRL SVC GF EQU
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
EQUIPMENT USE ALLOW	25,399,896.00	0.00	25,399,896.00
Functional Cost	25,399,896.00	0.00	25,399,896.00
Allocation Step 1			
1st Allocation	25,399,896.00	0.00	25,399,896.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 0200 EQUIPMENT USE			
Total Allocated	25,399,896.00	0.00	25,399,896.00

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WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE ALLOWANCE

Activity - CTRL SVC GF EQU

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY MANAGER	44,683	0.1759	44,682.99		44,682.99		44,682.99
OFFICE OF PERFORMANCE IMPROVE	835	0.0033	834.89		834.89		834.89
OFFICE OF MANAGEMENT & BUDGET	14,254	0.0561	14,253.91		14,253.91		14,253.91
OFFICE OF COUNTY ATTORNEY	57,512	0.2264	57,511.97		57,511.97		57,511.97
FAIR EMPLOYMENT PRACTICES	7,244	0.0285	7,244.05		7,244.05		7,244.05
CAPITAL IMPROVEMENT CONSTRCTN	30,160	0.1187	30,160.09		30,160.09		30,160.09
OFFICE OF COMMUNITY RELATIONS	167	0.0007	166.88		166.88		166.88
FINANCE DEPARTMENT	27,029	0.1064	27,029.05		27,029.05		27,029.05
PROCUREMENT MANAGEMENT	44,588	0.1755	44,587.99		44,587.99		44,587.99
AUDIT & MANAGEMENT	43,594	0.1716	43,594.10		43,594.10		43,594.10
EMPLOYEE RELATIONS	52,063	0.2050	52,062.93		52,062.93		52,062.93
GENERAL SERVICES	15,325,338	60.3364	15,325,338.14		15,325,338.14		15,325,338.14
INFORMATION TECHNOLOGY	4,270,101	16.8115	4,270,100.98		4,270,100.98		4,270,100.98
MIAMI-DADE POLICE ADMIN	3,027,678	11.9200	3,027,678.02		3,027,678.02		3,027,678.02
FIRE & RESCUE ADMIN	2,454,650	9.6640	2,454,650.01		2,454,650.01		2,454,650.01
SubTotal	25,399,896	100.0000	25,399,896.00		25,399,896.00		25,399,896.00
TOTAL	25,399,896	100.0000	25,399,896.00		25,399,896.00		25,399,896.00

Allocation Basis: TOTAL FIXED ASSET COST PER CENTRAL SERVICE DEPARTMENT

Allocation Source: FIXED ASSET REPORT - FINANCE (JOSE FERNANDEZ)

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE ALLOWANCE**

Receiving Department	Total	CTRL SVC GF EQU
COUNTY MANAGER	44,682.99	44,682.99
OFFICE OF PERFORMANCE	834.89	834.89
OFFICE OF MANAGEMENT &	14,253.91	14,253.91
OFFICE OF COUNTY	57,511.97	57,511.97
FAIR EMPLOYMENT PRACTICES	7,244.05	7,244.05
CAPITAL IMPROVEMENT	30,160.09	30,160.09
OFFICE OF COMMUNITY	166.88	166.88
FINANCE DEPARTMENT	27,029.05	27,029.05
PROCUREMENT MANAGEMENT	44,587.99	44,587.99
AUDIT & MANAGEMENT	43,594.10	43,594.10
EMPLOYEE RELATIONS	52,062.93	52,062.93
GENERAL SERVICES	15,325,338.14	15,325,338.14
INFORMATION TECHNOLOGY	4,270,100.98	4,270,100.98
MIAMI-DADE POLICE ADMIN	3,027,678.02	3,027,678.02
FIRE & RESCUE ADMIN	2,454,650.01	2,454,650.01
Direct Billed	0.00	0.00
Total	25,399,896.00	25,399,896.00

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**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .2 - Costs To Be Allocated
 For Department OFFICE OF THE MAYOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,964,113.00			1,964,113.00
CAPITAL	(7,481.00)			
Total Deductions:	<u>(7,481.00)</u>			(7,481.00)
OFFICE OF THE MAYOR		2,885.99	2,885.99	
COUNTY COMMISSION		12,599.24	12,599.24	
COUNTY MANAGER		5,722.68	5,722.68	
OFFICE OF MANAGEMENT & BUDGET		26,405.99	26,405.99	
OFFICE OF COUNTY ATTORNEY		161,472.74	161,472.74	
FAIR EMPLOYMENT PRACTICES		399.26	399.26	
OFFICE OF COMMUNITY RELATIONS		1,122.74	1,122.74	
FINANCE DEPARTMENT		1,938.46	1,938.46	
PROCUREMENT MANAGEMENT		14,303.70	14,303.70	
EMPLOYEE RELATIONS		12,890.04	12,890.04	
GENERAL SERVICES		10,062.86	10,062.86	
Total Allocated Additions:		<u>249,803.70</u>	<u>249,803.70</u>	<u>249,803.70</u>
Total To Be Allocated:	<u>1,956,632.00</u>	<u>249,803.70</u>	<u>2,206,435.70</u>	<u>2,206,435.70</u>

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF THE MAYOR

	Total	General & Admin	MAYOR
Wages & Benefits			
SALARIES & WAGES	1,155,999.00	0.00	1,155,999.00
FRINGE BENEFITS	383,982.00	0.00	383,982.00
Other Expense & Cost			
OPERATIONS	416,651.00	0.00	416,651.00
CAPITAL	7,481.00	7,481.00	0.00
Departmental Totals			
Total Expenditures	1,964,113.00	7,481.00	1,956,632.00
Deductions			
Total Deductions	(7,481.00)	(7,481.00)	0.00
Functional Cost	1,956,632.00	0.00	1,956,632.00
Allocation Step 1			
1st Allocation	1,956,632.00	0.00	1,956,632.00
Allocation Step 2			
Inbound- All Others	249,803.70	0.00	249,803.70
2nd Allocation	249,803.70	0.00	249,803.70
Total For 0300 OFFICE OF THE			
Total Allocated	2,206,435.70	0.00	2,206,435.70

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF THE MAYOR

Activity - MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	42	0.1475	2,885.99		2,885.99		2,885.99
COUNTY COMMISSION	119	0.4179	8,176.96		8,176.96	1,045.50	9,222.46
COUNTY MANAGER	37	0.1299	2,542.43		2,542.43	325.07	2,867.50
OFFICE OF PERFORMANCE IMPROVE	16	0.0562	1,099.43		1,099.43	140.57	1,240.00
OFFICE OF MANAGEMENT & BUDGET	32	0.1124	2,198.84		2,198.84	281.14	2,479.98
CHIEF INFORMATION OFFICER	10	0.0351	687.15		687.15	87.86	775.01
OFFICE OF COUNTY ATTORNEY	135	0.4741	9,276.39		9,276.39	1,186.07	10,462.46
FAIR EMPLOYMENT PRACTICES	6	0.0211	412.28		412.28	52.71	464.99
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	618.43		618.43	79.07	697.50
METROPOLITAN PLANNING ORGAN	18	0.0632	1,236.85		1,236.85	158.14	1,394.99
FINANCE DEPARTMENT	328	1.1519	22,538.21		22,538.21	2,881.71	25,419.92
PROCUREMENT MANAGEMENT	99	0.3477	6,802.68		6,802.68	869.78	7,672.46
AUDIT & MANAGEMENT	59	0.2072	4,054.12		4,054.12	518.36	4,572.48
EMPLOYEE RELATIONS	143	0.5022	9,826.11		9,826.11	1,256.36	11,082.47
COMMUNICATIONS	52	0.1826	3,573.12		3,573.12	456.86	4,029.98
GENERAL SERVICES	726	2.5496	49,886.39		49,886.39	6,378.42	56,264.81
INFORMATION TECHNOLOGY	541	1.8999	37,174.29		37,174.29	4,753.06	41,927.35
AVIATION	1,811	6.3600	124,441.11		124,441.11	15,910.90	140,352.01
MIAMI-DADE POLICE ADMIN	4,469	15.6945	307,083.00		307,083.00	39,263.28	346,346.28
FIRE & RESCUE ADMIN	1,728	6.0685	118,737.84		118,737.84	15,181.68	133,919.52
TRANSPORTATION	3,534	12.4109	242,835.39		242,835.39	31,048.65	273,884.04
GENERAL GOVERNMENT	810	2.8446	55,658.37		55,658.37	7,116.41	62,774.78
CULTURE & RECREATION	1,673	5.8753	114,958.57		114,958.57	14,698.47	129,657.04
HEALTH AND HUMAN SVCS	2,870	10.0790	197,209.27		197,209.27	25,214.95	222,424.22
PHYSICAL ENVIRONMENT	4,156	14.5953	285,575.51		285,575.51	36,513.35	322,088.86
PROTECTION PEOPLE & PROPERTY	5,050	17.7348	347,005.84		347,005.84	44,367.76	391,373.60
ALL OTHER COUNTY AGENCIES	2	0.0070	137.43		137.43	17.57	155.00
SubTotal	28,475	100.0000	1,956,632.00		1,956,632.00	249,803.70	2,206,435.70
TOTAL	28,475	100.0000	1,956,632.00		1,956,632.00	249,803.70	2,206,435.70

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF THE MAYOR

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF THE MAYOR

Receiving Department	Total	MAYOR
OFFICE OF THE MAYOR	2,885.99	2,885.99
COUNTY COMMISSION	9,222.46	9,222.46
COUNTY MANAGER	2,867.50	2,867.50
OFFICE OF PERFORMANCE	1,240.00	1,240.00
OFFICE OF MANAGEMENT & CHIEF INFORMATION OFFICER	2,479.98	2,479.98
OFFICE OF COUNTY	775.01	775.01
FAIR EMPLOYMENT PRACTICES	10,462.46	10,462.46
CAPITAL IMPROVEMENT	464.99	464.99
METROPOLITAN PLANNING	697.50	697.50
FINANCE DEPARTMENT	1,394.99	1,394.99
PROCUREMENT MANAGEMENT	25,419.92	25,419.92
AUDIT & MANAGEMENT	7,672.46	7,672.46
EMPLOYEE RELATIONS	4,572.48	4,572.48
COMMUNICATIONS	11,082.47	11,082.47
GENERAL SERVICES	4,029.98	4,029.98
INFORMATION TECHNOLOGY	56,264.81	56,264.81
AVIATION	41,927.35	41,927.35
MIAMI-DADE POLICE ADMIN	140,352.01	140,352.01
FIRE & RESCUE ADMIN	346,346.28	346,346.28
TRANSPORTATION	133,919.52	133,919.52
GENERAL GOVERNMENT	273,884.04	273,884.04
CULTURE & RECREATION	62,774.78	62,774.78
HEALTH AND HUMAN SVCS	129,657.04	129,657.04
PHYSICAL ENVIRONMENT	222,424.22	222,424.22
PROTECTION PEOPLE & ALL OTHER COUNTY AGENCIES	322,088.86	322,088.86
Direct Billed	391,373.60	391,373.60
	155.00	155.00
	0.00	0.00

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF THE MAYOR**

Receiving Department	Total	MAYOR
Total	2,206,435.70	2,206,435.70

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COUNTY COMMISSION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,570,886.00			8,570,886.00
TRANSFER OUT	(5,500.00)			
CAPITAL	(67,286.00)			
Total Deductions:	(72,786.00)			(72,786.00)
OFFICE OF THE MAYOR	8,176.96	1,045.50	9,222.46	
COUNTY MANAGER		16,214.21	16,214.21	
OFFICE OF PERFORMANCE IMPROVE		647,557.92	647,557.92	
OFFICE OF MANAGEMENT & BUDGET		56,772.88	56,772.88	
OFFICE OF COUNTY ATTORNEY		573,703.19	573,703.19	
FAIR EMPLOYMENT PRACTICES		1,131.23	1,131.23	
CAPITAL IMPROVEMENT CONSTRCTN		12,288.42	12,288.42	
OFFICE OF COMMUNITY RELATIONS		3,181.10	3,181.10	
FINANCE DEPARTMENT		11,109.37	11,109.37	
PROCUREMENT MANAGEMENT		1,203,187.24	1,203,187.24	
EMPLOYEE RELATIONS		36,521.86	36,521.86	
GENERAL SERVICES		761,164.36	761,164.36	
Total Allocated Additions:	8,176.96	3,323,877.28	3,332,054.24	3,332,054.24
Total To Be Allocated:	8,506,276.96	3,323,877.28		11,830,154.24



MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COMMISSION

	Total	General & Admin	COUNTY COMSSSN
Wages & Benefits			
SALARIES & WAGES	4,941,886.00	0.00	4,941,886.00
FRINGE BENEFITS	1,195,604.00	0.00	1,195,604.00
Other Expense & Cost			
DEPARTURE INCENTIVE	2,907.00	0.00	2,907.00
OPERATIONS	2,357,703.00	0.00	2,357,703.00
TRANSFER OUT	5,500.00	5,500.00	0.00
CAPITAL	67,286.00	67,286.00	0.00
Departmental Totals			
Total Expenditures	8,570,886.00	72,786.00	8,498,100.00
Deductions			
Total Deductions	(72,786.00)	(72,786.00)	0.00
Functional Cost			
Functional Cost	8,498,100.00	0.00	8,498,100.00
Allocation Step 1			
Inbound- All Others	8,176.96	0.00	8,176.96
1st Allocation	8,506,276.96	0.00	8,506,276.96
Allocation Step 2			
Inbound- All Others	3,323,877.28	0.00	3,323,877.28
2nd Allocation	3,323,877.28	0.00	3,323,877.28
Total For 0400 COUNTY			
Total Allocated	11,830,154.24	0.00	11,830,154.24

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COUNTY COMMISSION

Activity - COUNTY COMSSN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	42	0.1481	12,599.24		12,599.24		12,599.24
COUNTY MANAGER	37	0.1305	11,099.33		11,099.33	4,343.54	15,442.87
OFFICE OF PERFORMANCE IMPROVE	16	0.0564	4,799.67		4,799.67	1,878.29	6,677.96
OFFICE OF MANAGEMENT & BUDGET	32	0.1129	9,599.42		9,599.42	3,756.58	13,356.00
CHIEF INFORMATION OFFICER	10	0.0353	2,999.82		2,999.82	1,173.93	4,173.75
OFFICE OF COUNTY ATTORNEY	135	0.4761	40,497.53		40,497.53	15,848.11	56,345.64
FAIR EMPLOYMENT PRACTICES	6	0.0212	1,799.93		1,799.93	704.36	2,504.29
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0317	2,699.81		2,699.81	1,056.53	3,756.34
METROPOLITAN PLANNING ORGAN	18	0.0635	5,399.70		5,399.70	2,113.09	7,512.79
FINANCE DEPARTMENT	328	1.1567	98,393.98		98,393.98	38,505.06	136,899.04
PROCUREMENT MANAGEMENT	99	0.3491	29,698.13		29,698.13	11,621.94	41,320.07
AUDIT & MANAGEMENT	59	0.2081	17,698.93		17,698.93	6,926.20	24,625.13
EMPLOYEE RELATIONS	143	0.5043	42,897.32		42,897.32	16,787.28	59,684.60
COMMUNICATIONS	52	0.1834	15,599.07		15,599.07	6,104.47	21,703.54
GENERAL SERVICES	726	2.5603	217,786.63		217,786.63	85,227.64	303,014.27
INFORMATION TECHNOLOGY	541	1.9079	162,289.98		162,289.98	63,509.86	225,799.84
AVIATION	1,811	6.3867	543,266.56		543,266.56	212,599.48	755,866.04
MIAMI-DADE POLICE ADMIN	4,469	15.7603	1,340,617.57		1,340,617.57	524,631.18	1,865,248.75
FIRE & RESCUE ADMIN	1,728	6.0939	518,368.09		518,368.09	202,855.83	721,223.92
TRANSPORTATION	3,534	12.4630	1,060,134.83		1,060,134.83	414,868.35	1,475,003.18
GENERAL GOVERNMENT	810	2.8565	242,985.03		242,985.03	95,088.68	338,073.71
CULTURE & RECREATION	1,673	5.9000	501,869.15		501,869.15	196,399.20	698,268.35
HEALTH AND HUMAN SVCS	2,870	10.1213	860,947.09		860,947.09	336,919.10	1,197,866.19
PHYSICAL ENVIRONMENT	4,156	14.6565	1,246,723.33		1,246,723.33	487,887.05	1,734,610.38
PROTECTION PEOPLE & PROPERTY	5,050	17.8092	1,514,906.87		1,514,906.87	592,836.73	2,107,743.60
ALL OTHER COUNTY AGENCIES	2	0.0071	599.95		599.95	234.80	834.75
SubTotal	28,356	100.0000	8,506,276.96		8,506,276.96	3,323,877.28	11,830,154.24
TOTAL	28,356	100.0000	8,506,276.96		8,506,276.96	3,323,877.28	11,830,154.24

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COUNTY COMMISSION**

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .5 - Allocation Summary

For Department COUNTY COMMISSION

Receiving Department	Total	COUNTY COMSSN
OFFICE OF THE MAYOR	12,599.24	12,599.24
COUNTY MANAGER	15,442.87	15,442.87
OFFICE OF PERFORMANCE	6,677.96	6,677.96
OFFICE OF MANAGEMENT & CHIEF INFORMATION OFFICER	13,356.00	13,356.00
OFFICE OF COUNTY	4,173.75	4,173.75
FAIR EMPLOYMENT PRACTICES	56,345.64	56,345.64
CAPITAL IMPROVEMENT	2,504.29	2,504.29
METROPOLITAN PLANNING	3,756.34	3,756.34
FINANCE DEPARTMENT	7,512.79	7,512.79
PROCUREMENT MANAGEMENT	136,899.04	136,899.04
AUDIT & MANAGEMENT	41,320.07	41,320.07
EMPLOYEE RELATIONS	24,625.13	24,625.13
COMMUNICATIONS	59,684.60	59,684.60
GENERAL SERVICES	21,703.54	21,703.54
INFORMATION TECHNOLOGY	303,014.27	303,014.27
AVIATION	225,799.84	225,799.84
MIAMI-DADE POLICE ADMIN	755,866.04	755,866.04
FIRE & RESCUE ADMIN	1,865,248.75	1,865,248.75
TRANSPORTATION	721,223.92	721,223.92
GENERAL GOVERNMENT	1,475,003.18	1,475,003.18
CULTURE & RECREATION	338,073.71	338,073.71
HEALTH AND HUMAN SVCS	698,268.35	698,268.35
PHYSICAL ENVIRONMENT	1,197,866.19	1,197,866.19
PROTECTION PEOPLE & ALL OTHER COUNTY AGENCIES	1,734,610.38	1,734,610.38
	2,107,743.60	2,107,743.60
	834.75	834.75
Direct Billed	0.00	0.00
Total	11,830,154.24	11,830,154.24

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COUNTY MANAGER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,817,532.00			3,817,532.00
CAPITAL	(7,348.00)			
Total Deductions:	(7,348.00)			(7,348.00)
BUILDING USE ALLOWANCE	6,280.68		6,280.68	
EQUIPMENT USE ALLOWANCE	44,682.99		44,682.99	
OFFICE OF THE MAYOR	2,542.43	325.07	2,867.50	
COUNTY COMMISSION	11,099.33	4,343.54	15,442.87	
OFFICE OF PERFORMANCE IMPROVE		100,462.15	100,462.15	
OFFICE OF MANAGEMENT & BUDGET		135,990.85	135,990.85	
OFFICE OF COUNTY ATTORNEY		186,168.62	186,168.62	
FAIR EMPLOYMENT PRACTICES		351.73	351.73	
OFFICE OF COMMUNITY RELATIONS		989.09	989.09	
FINANCE DEPARTMENT		2,816.73	2,816.73	
PROCUREMENT MANAGEMENT		18,999.15	18,999.15	
AUDIT & MANAGEMENT		127,612.67	127,612.67	
EMPLOYEE RELATIONS		11,355.50	11,355.50	
GENERAL SERVICES		8,800.05	8,800.05	
INFORMATION TECHNOLOGY		267.03	267.03	
Total Allocated Additions:	64,605.43	598,482.18	663,087.61	663,087.61
Total To Be Allocated:	3,874,789.43	598,482.18		4,473,271.61

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COUNTY MANAGER

	Total	General & Admin	MD POLICY DVPMT
Wages & Benefits			
SALARIES & WAGES	2,561,706.00	0.00	2,561,706.00
FRINGE BENEFITS	770,254.00	0.00	770,254.00
Other Expense & Cost			
DEPARTURE INCENTIVE	10,511.00	0.00	10,511.00
OPERATIONS	467,713.00	0.00	467,713.00
CAPITAL	7,348.00	7,348.00	0.00
Departmental Totals			
Total Expenditures	3,817,532.00	7,348.00	3,810,184.00
Deductions			
Total Deductions	(7,348.00)	(7,348.00)	0.00
Functional Cost			
Functional Cost	3,810,184.00	0.00	3,810,184.00
Allocation Step 1			
Inbound- All Others	64,605.43	0.00	64,605.43
1st Allocation	3,874,789.43	0.00	3,874,789.43
Allocation Step 2			
Inbound- All Others	598,482.18	0.00	598,482.18
2nd Allocation	598,482.18	0.00	598,482.18
Total For 0500 COUNTY MANAGER			
Total Allocated	4,473,271.61	0.00	4,473,271.61

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COUNTY MANAGER

Activity - MD POLICY DVPMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	42	0.1477	5,722.68		5,722.68		5,722.68
COUNTY COMMISSION	119	0.4185	16,214.21		16,214.21		16,214.21
OFFICE OF PERFORMANCE IMPROVE	16	0.0563	2,180.07		2,180.07	338.64	2,518.71
OFFICE OF MANAGEMENT & BUDGET	32	0.1125	4,360.11		4,360.11	677.28	5,037.39
CHIEF INFORMATION OFFICER	10	0.0352	1,362.53		1,362.53	211.65	1,574.18
OFFICE OF COUNTY ATTORNEY	135	0.4747	18,394.28		18,394.28	2,857.27	21,251.55
FAIR EMPLOYMENT PRACTICES	6	0.0211	817.54		817.54	126.99	944.53
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	1,226.29		1,226.29	190.48	1,416.77
METROPOLITAN PLANNING ORGAN	18	0.0633	2,452.59		2,452.59	380.97	2,833.56
FINANCE DEPARTMENT	328	1.1534	44,691.28		44,691.28	6,942.11	51,633.39
PROCUREMENT MANAGEMENT	99	0.3481	13,489.15		13,489.15	2,095.33	15,584.48
AUDIT & MANAGEMENT	59	0.2075	8,038.99		8,038.99	1,248.73	9,287.72
EMPLOYEE RELATIONS	143	0.5028	19,484.30		19,484.30	3,026.59	22,510.89
COMMUNICATIONS	52	0.1829	7,085.21		7,085.21	1,100.58	8,185.79
GENERAL SERVICES	726	2.5529	98,920.35		98,920.35	15,365.78	114,286.13
INFORMATION TECHNOLOGY	541	1.9024	73,713.37		73,713.37	11,450.26	85,163.63
AVIATION	1,811	6.3682	246,755.89		246,755.89	38,329.78	285,085.67
MIAMI-DADE POLICE ADMIN	4,469	15.7149	608,918.86		608,918.86	94,586.30	703,505.16
FIRE & RESCUE ADMIN	1,728	6.0764	235,446.81		235,446.81	36,573.09	272,019.90
TRANSPORTATION	3,534	12.4270	481,521.40		481,521.40	74,797.05	556,318.45
GENERAL GOVERNMENT	810	2.8483	110,365.70		110,365.70	17,143.64	127,509.34
CULTURE & RECREATION	1,673	5.8830	227,952.82		227,952.82	35,409.01	263,361.83
HEALTH AND HUMAN SVCS	2,870	10.0921	391,048.79		391,048.79	60,743.50	451,792.29
PHYSICAL ENVIRONMENT	4,156	14.6142	566,271.38		566,271.38	87,961.66	654,233.04
PROTECTION PEOPLE & PROPERTY	5,050	17.7580	688,082.32		688,082.32	106,883.16	794,965.48
ALL OTHER COUNTY AGENCIES	2	0.0070	272.51		272.51	42.33	314.84
SubTotal	28,438	100.0000	3,874,789.43		3,874,789.43	598,482.18	4,473,271.61
TOTAL	28,438	100.0000	3,874,789.43		3,874,789.43	598,482.18	4,473,271.61

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COUNTY MANAGER**

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COUNTY MANAGER**

Receiving Department	Total	MD POLICY DVPMT
OFFICE OF THE MAYOR	5,722.68	5,722.68
COUNTY COMMISSION	16,214.21	16,214.21
OFFICE OF PERFORMANCE	2,518.71	2,518.71
OFFICE OF MANAGEMENT &	5,037.39	5,037.39
CHIEF INFORMATION OFFICER	1,574.18	1,574.18
OFFICE OF COUNTY	21,251.55	21,251.55
FAIR EMPLOYMENT PRACTICES	944.53	944.53
CAPITAL IMPROVEMENT	1,416.77	1,416.77
METROPOLITAN PLANNING	2,833.56	2,833.56
FINANCE DEPARTMENT	51,633.39	51,633.39
PROCUREMENT MANAGEMENT	15,584.48	15,584.48
AUDIT & MANAGEMENT	9,287.72	9,287.72
EMPLOYEE RELATIONS	22,510.89	22,510.89
COMMUNICATIONS	8,185.79	8,185.79
GENERAL SERVICES	114,286.13	114,286.13
INFORMATION TECHNOLOGY	85,163.63	85,163.63
AVIATION	285,085.67	285,085.67
MIAMI-DADE POLICE ADMIN	703,505.16	703,505.16
FIRE & RESCUE ADMIN	272,019.90	272,019.90
TRANSPORTATION	556,318.45	556,318.45
GENERAL GOVERNMENT	127,509.34	127,509.34
CULTURE & RECREATION	263,361.83	263,361.83
HEALTH AND HUMAN SVCS	451,792.29	451,792.29
PHYSICAL ENVIRONMENT	654,233.04	654,233.04
PROTECTION PEOPLE &	794,965.48	794,965.48
ALL OTHER COUNTY AGENCIES	314.84	314.84
Direct Billed	0.00	0.00
Total	4,473,271.61	4,473,271.61

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF PERFORMANCE IMPROVE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,105,746.00			1,105,746.00
CAPITAL	(15,305.00)			
Total Deductions:	(15,305.00)			(15,305.00)
BUILDING USE ALLOWANCE	32,913.28		32,913.28	
EQUIPMENT USE ALLOWANCE	834.89		834.89	
OFFICE OF THE MAYOR	1,099.43	140.57	1,240.00	
COUNTY COMMISSION	4,799.67	1,878.29	6,677.96	
COUNTY MANAGER	2,180.07	338.64	2,518.71	
OFFICE OF MANAGEMENT & BUDGET		102,983.36	102,983.36	
FAIR EMPLOYMENT PRACTICES		152.10	152.10	
OFFICE OF COMMUNITY RELATIONS		427.71	427.71	
FINANCE DEPARTMENT		819.26	819.26	
PROCUREMENT MANAGEMENT		1,658.85	1,658.85	
EMPLOYEE RELATIONS		4,910.48	4,910.48	
GENERAL SERVICES		1,283.28	1,283.28	
INFORMATION TECHNOLOGY		16.06	16.06	
Total Allocated Additions:	41,827.34	114,608.60	156,435.94	156,435.94
Total To Be Allocated:	1,132,268.34	114,608.60		1,246,876.94



MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF PERFORMANCE IMPROVE

	Total	General & Admin	COUNTY-WIDE SVC	ADMIN ORDERS	DEPT-SPCFC PROJ
Wages & Benefits					
SALARIES & WAGES	840,282.00	0.00	671,721.43	47,307.88	121,252.69
FRINGE BENEFITS	187,913.00	0.00	150,217.65	10,579.50	27,115.85
Other Expense & Cost					
OPERATIONS	62,246.00	0.00	49,759.45	3,504.45	8,982.10
CAPITAL	15,305.00	15,305.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	1,105,746.00	15,305.00	871,698.53	61,391.83	157,350.64
Deductions					
Total Deductions	(15,305.00)	(15,305.00)	0.00	0.00	0.00
Functional Cost	1,090,441.00	0.00	871,698.53	61,391.83	157,350.64
Allocation Step 1					
Inbound- All Others	41,827.34	0.00	33,436.77	2,354.88	6,035.69
1st Allocation	1,132,268.34	0.00	905,135.30	63,746.71	163,386.33
Allocation Step 2					
Inbound- All Others	114,608.60	0.00	91,618.12	6,452.46	16,538.02
2nd Allocation	114,608.60	0.00	91,618.12	6,452.46	16,538.02
Total For 0600 OFFICE OF					
Total Allocated	1,246,876.94	0.00	996,753.42	70,199.17	179,924.35

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF PERFORMANCE IMPROVE

Activity - COUNTY-WIDE SVC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	18,336	64.4296	583,174.42		583,174.42		583,174.42
COUNTY MANAGER	37	0.1300	1,176.78		1,176.78		1,176.78
OFFICE OF MANAGEMENT & BUDGET	32	0.1124	1,017.75		1,017.75	290.68	1,308.43
OFFICE OF COUNTY ATTORNEY	135	0.4744	4,293.66		4,293.66	1,226.30	5,519.96
FAIR EMPLOYMENT PRACTICES	6	0.0211	190.83		190.83	54.50	245.33
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	286.24		286.24	81.75	367.99
FINANCE DEPARTMENT	328	1.1525	10,432.00		10,432.00	2,979.45	13,411.45
PROCUREMENT MANAGEMENT	99	0.3479	3,148.69		3,148.69	899.29	4,047.98
AUDIT & MANAGEMENT	59	0.2073	1,876.49		1,876.49	535.94	2,412.43
EMPLOYEE RELATIONS	143	0.5025	4,548.10		4,548.10	1,298.97	5,847.07
GENERAL SERVICES	726	2.5510	23,090.35		23,090.35	6,594.76	29,685.11
INFORMATION TECHNOLOGY	541	1.9010	17,206.44		17,206.44	4,914.28	22,120.72
AVIATION	1,811	6.3635	57,598.66		57,598.66	16,450.57	74,049.23
MIAMI-DADE POLICE ADMIN	4,469	15.7033	142,136.04		142,136.04	40,595.01	182,731.05
FIRE & RESCUE ADMIN	1,728	6.0719	54,958.85		54,958.85	15,696.62	70,655.47
SubTotal	28,459	100.0000	905,135.30		905,135.30	91,618.12	996,753.42
TOTAL	28,459	100.0000	905,135.30		905,135.30	91,618.12	996,753.42

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF PERFORMANCE IMPROVE**

Activity - ADMIN ORDERS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	64	41.8299	26,665.29		26,665.29		26,665.29
COUNTY MANAGER	4	2.6144	1,666.58		1,666.58		1,666.58
OFFICE OF MANAGEMENT & BUDGET	7	4.5752	2,916.52		2,916.52	531.38	3,447.90
FAIR EMPLOYMENT PRACTICES	3	1.9608	1,249.94		1,249.94	227.73	1,477.67
FINANCE DEPARTMENT	8	5.2288	3,333.16		3,333.16	607.29	3,940.45
PROCUREMENT MANAGEMENT	16	10.4575	6,666.32		6,666.32	1,214.58	7,880.90
AUDIT & MANAGEMENT	2	1.3072	833.29		833.29	151.82	985.11
EMPLOYEE RELATIONS	22	14.3791	9,166.19		9,166.19	1,670.06	10,836.25
GENERAL SERVICES	18	11.7647	7,499.61		7,499.61	1,366.40	8,866.01
INFORMATION TECHNOLOGY	2	1.3072	833.29		833.29	151.82	985.11
AVIATION	1	0.6536	416.65		416.65	75.91	492.56
MIAMI-DADE POLICE ADMIN	4	2.6144	1,666.58		1,666.58	303.65	1,970.23
FIRE & RESCUE ADMIN	2	1.3072	833.29		833.29	151.82	985.11
SubTotal	153	100.0000	63,746.71		63,746.71	6,452.46	70,199.17
TOTAL	153	100.0000	63,746.71		63,746.71	6,452.46	70,199.17

Allocation Basis: NUMBER OF ADMINISTRATIVE ORDERS PER DEPARTMENT

Allocation Source: OFFICE OF PERFORMANCE IMPROVEMENT - CARMEN HOLLOWELL

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WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF PERFORMANCE IMPROVE

Activity - DEPT-SPFC PROJ

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	2,758	23.0853	37,718.21		37,718.21		37,718.21
COUNTY MANAGER	7,138	59.7472	97,618.79		97,618.79		97,618.79
OFFICE OF MANAGEMENT & BUDGET	180	1.5067	2,461.67		2,461.67	1,451.41	3,913.08
FINANCE DEPARTMENT	343	2.8710	4,690.84		4,690.84	2,765.74	7,456.58
GENERAL SERVICES	1,212	10.1448	16,575.23		16,575.23	9,772.84	26,348.07
INFORMATION TECHNOLOGY	316	2.6450	4,321.59		4,321.59	2,548.03	6,869.62
SubTotal	11,947	100.0000	163,386.33		163,386.33	16,538.02	179,924.35
TOTAL	11,947	100.0000	163,386.33		163,386.33	16,538.02	179,924.35

Allocation Basis: NUMBER OF CUMULATIVE HOURS SPENT ON PROJECTS PER DEPT

Allocation Source: AMS ENGAGEMENT PLANNING REPORT - OPI

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF PERFORMANCE IMPROVE**

Receiving Department	Total	COUNTY-WIDE SVC	ADMIN ORDERS	DEPT-SPCFC PROJ
COUNTY COMMISSION	647,557.92	583,174.42	26,665.29	37,718.21
COUNTY MANAGER	100,462.15	1,176.78	1,666.58	97,618.79
OFFICE OF MANAGEMENT &	8,669.41	1,308.43	3,447.90	3,913.08
OFFICE OF COUNTY	5,519.96	5,519.96	0.00	0.00
FAIR EMPLOYMENT PRACTICES	1,723.00	245.33	1,477.67	0.00
CAPITAL IMPROVEMENT	367.99	367.99	0.00	0.00
FINANCE DEPARTMENT	24,808.48	13,411.45	3,940.45	7,456.58
PROCUREMENT MANAGEMENT	11,928.88	4,047.98	7,880.90	0.00
AUDIT & MANAGEMENT	3,397.54	2,412.43	985.11	0.00
EMPLOYEE RELATIONS	16,683.32	5,847.07	10,836.25	0.00
GENERAL SERVICES	64,899.19	29,685.11	8,866.01	26,348.07
INFORMATION TECHNOLOGY	29,975.45	22,120.72	985.11	6,869.62
AVIATION	74,541.79	74,049.23	492.56	0.00
MIAMI-DADE POLICE ADMIN	184,701.28	182,731.05	1,970.23	0.00
FIRE & RESCUE ADMIN	71,640.58	70,655.47	985.11	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	1,246,876.94	996,753.42	70,199.17	179,924.35

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF MANAGEMENT & BUDGET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,336,886.00			2,336,886.00
CAPITAL	1.00			
Total Deductions:	<u>1.00</u>			1.00
BUILDING USE ALLOWANCE	2,844.02		2,844.02	
EQUIPMENT USE ALLOWANCE	14,253.91		14,253.91	
OFFICE OF THE MAYOR	2,198.84	281.14	2,479.98	
COUNTY COMMISSION	9,599.42	3,756.58	13,356.00	
COUNTY MANAGER	4,360.11	677.28	5,037.39	
OFFICE OF PERFORMANCE IMPROVE	6,395.94	2,273.47	8,669.41	
OFFICE OF COUNTY ATTORNEY		51,291.39	51,291.39	
FAIR EMPLOYMENT PRACTICES		304.20	304.20	
OFFICE OF COMMUNITY RELATIONS		855.42	855.42	
FINANCE DEPARTMENT		8,155.10	8,155.10	
PROCUREMENT MANAGEMENT		15,814.84	15,814.84	
AUDIT & MANAGEMENT		81,517.70	81,517.70	
EMPLOYEE RELATIONS		9,820.96	9,820.96	
GENERAL SERVICES		7,101.91	7,101.91	
INFORMATION TECHNOLOGY		2,518.69	2,518.69	
Total Allocated Additions:	<u>39,652.24</u>	<u>184,368.68</u>	<u>224,020.92</u>	<u>224,020.92</u>
Total To Be Allocated:	<u><u>2,376,539.24</u></u>	<u><u>184,368.68</u></u>		<u><u>2,560,907.92</u></u>



MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF MANAGEMENT & BUDGET

	Total	General & Admin	OMB SERVICES
Wages & Benefits			
SALARIES & WAGES	1,946,497.00	0.00	1,946,497.00
FRINGE BENEFITS	266,659.00	0.00	266,659.00
Other Expense & Cost			
DEPARTURE INCENTIVE	7,751.00	0.00	7,751.00
OPERATIONS	115,980.00	0.00	115,980.00
CAPITAL	(1.00)	(1.00)	0.00
Departmental Totals			
Total Expenditures	2,336,886.00	(1.00)	2,336,887.00
Deductions			
Total Deductions	1.00	1.00	0.00
Functional Cost			
Functional Cost	2,336,887.00	0.00	2,336,887.00
Allocation Step 1			
Inbound- All Others	39,652.24	0.00	39,652.24
1st Allocation	2,376,539.24	0.00	2,376,539.24
Allocation Step 2			
Inbound- All Others	184,368.68	0.00	184,368.68
2nd Allocation	184,368.68	0.00	184,368.68
Total For 0700 OFFICE OF			
Total Allocated	2,560,907.92	0.00	2,560,907.92

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF MANAGEMENT & BUDGET

Activity - OMB SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	20	1.1111	26,405.99		26,405.99		26,405.99
COUNTY COMMISSION	43	2.3889	56,772.88		56,772.88		56,772.88
COUNTY MANAGER	103	5.7222	135,990.85		135,990.85		135,990.85
OFFICE OF PERFORMANCE IMPROVE	78	4.3333	102,983.36		102,983.36		102,983.36
OFFICE OF COUNTY ATTORNEY	9	0.5000	11,882.70		11,882.70	1,066.40	12,949.10
FAIR EMPLOYMENT PRACTICES	10	0.5556	13,203.01		13,203.01	1,184.89	14,387.90
FINANCE DEPARTMENT	35	1.9444	46,210.47		46,210.47	4,147.11	50,357.58
PROCUREMENT MANAGEMENT	30	1.6667	39,609.00		39,609.00	3,554.67	43,163.67
AUDIT & MANAGEMENT	20	1.1111	26,405.99		26,405.99	2,369.78	28,775.77
EMPLOYEE RELATIONS	15	0.8333	19,804.49		19,804.49	1,777.33	21,581.82
COMMUNICATIONS	15	0.8333	19,804.49		19,804.49	1,777.33	21,581.82
GENERAL SERVICES	15	0.8333	19,804.49		19,804.49	1,777.33	21,581.82
INFORMATION TECHNOLOGY	73	4.0556	96,381.88		96,381.88	8,649.69	105,031.57
AVIATION	30	1.6667	39,609.00		39,609.00	3,554.67	43,163.67
MIAMI-DADE POLICE ADMIN	28	1.5556	36,968.40		36,968.40	3,317.69	40,286.09
FIRE & RESCUE ADMIN	40	2.2222	52,811.98		52,811.98	4,739.55	57,551.53
TRANSPORTATION	60	3.3333	79,217.97		79,217.97	7,109.33	86,327.30
GENERAL GOVERNMENT	689	38.2778	909,686.39		909,686.39	81,638.83	991,325.22
CULTURE & RECREATION	177	9.8333	233,693.02		233,693.02	20,972.53	254,665.55
HEALTH AND HUMAN SVCS	136	7.5556	179,560.75		179,560.75	16,114.49	195,675.24
PHYSICAL ENVIRONMENT	45	2.5000	59,413.48		59,413.48	5,332.00	64,745.48
PROTECTION PEOPLE & PROPERTY	129	7.1667	170,318.65		170,318.65	15,285.06	185,603.71
SubTotal	1,800	100.0000	2,376,539.24		2,376,539.24	184,368.68	2,560,907.92
TOTAL	1,800	100.0000	2,376,539.24		2,376,539.24	184,368.68	2,560,907.92

Allocation Basis: TOTAL STAFF TIME (PERCENT) BY DEPARTMENT SERVED

Allocation Source: OMB FY 2001 TIME ANALYSIS REPORT

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF MANAGEMENT & BUDGET**

Receiving Department	Total	OMB SERVICES
OFFICE OF THE MAYOR	26,405.99	26,405.99
COUNTY COMMISSION	56,772.88	56,772.88
COUNTY MANAGER	135,990.85	135,990.85
OFFICE OF PERFORMANCE	102,983.36	102,983.36
OFFICE OF COUNTY	12,949.10	12,949.10
FAIR EMPLOYMENT PRACTICES	14,387.90	14,387.90
FINANCE DEPARTMENT	50,357.58	50,357.58
PROCUREMENT MANAGEMENT	43,163.67	43,163.67
AUDIT & MANAGEMENT	28,775.77	28,775.77
EMPLOYEE RELATIONS	21,581.82	21,581.82
COMMUNICATIONS	21,581.82	21,581.82
GENERAL SERVICES	21,581.82	21,581.82
INFORMATION TECHNOLOGY	105,031.57	105,031.57
AVIATION	43,163.67	43,163.67
MIAMI-DADE POLICE ADMIN	40,286.09	40,286.09
FIRE & RESCUE ADMIN	57,551.53	57,551.53
TRANSPORTATION	86,327.30	86,327.30
GENERAL GOVERNMENT	991,325.22	991,325.22
CULTURE & RECREATION	254,665.55	254,665.55
HEALTH AND HUMAN SVCS	195,675.24	195,675.24
PHYSICAL ENVIRONMENT	64,745.48	64,745.48
PROTECTION PEOPLE &	185,603.71	185,603.71
Direct Billed	0.00	0.00
Total	2,560,907.92	2,560,907.92

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF COUNTY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,142,528.00			10,142,528.00
CAPITAL	(92,435.00)			
Total Deductions:	(92,435.00)			(92,435.00)
BUILDING USE ALLOWANCE	10,737.63		10,737.63	
EQUIPMENT USE ALLOWANCE	57,511.97		57,511.97	
OFFICE OF THE MAYOR	9,276.39	1,186.07	10,462.46	
COUNTY COMMISSION	40,497.53	15,848.11	56,345.64	
COUNTY MANAGER	18,394.28	2,857.27	21,251.55	
OFFICE OF PERFORMANCE IMPROVE	4,293.66	1,226.30	5,519.96	
OFFICE OF MANAGEMENT & BUDGET	11,882.70	1,066.40	12,949.10	
FAIR EMPLOYMENT PRACTICES		1,283.32	1,283.32	
OFFICE OF COMMUNITY RELATIONS		3,608.81	3,608.81	
FINANCE DEPARTMENT		5,927.50	5,927.50	
PROCUREMENT MANAGEMENT		7,151.25	7,151.25	
AUDIT & MANAGEMENT		12,602.31	12,602.31	
EMPLOYEE RELATIONS		41,432.34	41,432.34	
GENERAL SERVICES		16,816.72	16,816.72	
INFORMATION TECHNOLOGY		7.36	7.36	
Total Allocated Additions:	152,594.16	111,013.76	263,607.92	263,607.92
Total To Be Allocated:	10,202,687.16	111,013.76		10,313,700.92

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF COUNTY ATTORNEY

	Total	General & Admin	MDAD SUPPORT	NON MDAD SUPPT
Wages & Benefits				
SALARIES & WAGES	7,315,921.00	0.00	379,696.30	6,936,224.70
FRINGE BENEFITS	1,997,390.00	0.00	103,664.54	1,893,725.46
Other Expense & Cost				
DEPARTURE INCENTIVE	7,288.00	0.00	378.25	6,909.75
OPERATIONS	729,494.00	0.00	37,860.74	691,633.26
CAPITAL	92,435.00	92,435.00	0.00	0.00
Departmental Totals				
Total Expenditures	10,142,528.00	92,435.00	521,599.83	9,528,493.17
Deductions				
Total Deductions	(92,435.00)	(92,435.00)	0.00	0.00
Functional Cost				
Functional Cost	10,050,093.00	0.00	521,599.83	9,528,493.17
Allocation Step 1				
Inbound- All Others	152,594.16	0.00	7,919.64	144,674.52
1st Allocation	10,202,687.16	0.00	529,519.47	9,673,167.69
Allocation Step 2				
Inbound- All Others	111,013.76	0.00	5,761.61	105,252.15
2nd Allocation	111,013.76	0.00	5,761.61	105,252.15
Total For 0850 OFFICE OF COUNTY				
Total Allocated	10,313,700.92	0.00	535,281.08	9,778,419.84

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .4 - Detail Activity Allocations
 For Department OFFICE OF COUNTY ATTORNEY**

Activity - MDAD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AVIATION	100	100.0000	529,519.47		529,519.47	5,761.61	535,281.08
SubTotal	100	100.0000	529,519.47		529,519.47	5,761.61	535,281.08
TOTAL	100	100.0000	529,519.47		529,519.47	5,761.61	535,281.08

Allocation Basis: ADMIN/POLICY DIRECTION FOR MDAD COUNTY ATTORNEY STAFF

Allocation Source: INTERVIEW WITH ASST. COUNTY ATTORNEY AT MDAD

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COUNTY ATTORNEY

Activity - NON MDAD SUPPT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	85	1.6693	161,472.74		161,472.74		161,472.74
COUNTY COMMISSION	302	5.9309	573,703.19		573,703.19		573,703.19
COUNTY MANAGER	98	1.9246	186,168.62		186,168.62		186,168.62
OFFICE OF MANAGEMENT & BUDGET	27	0.5302	51,291.39		51,291.39		51,291.39
FAIR EMPLOYMENT PRACTICES	10	0.1964	18,996.75		18,996.75	229.81	19,226.56
FINANCE DEPARTMENT	128	2.5137	243,158.96		243,158.96	2,941.54	246,100.50
PROCUREMENT MANAGEMENT	53	1.0408	100,682.97		100,682.97	1,217.98	101,900.95
EMPLOYEE RELATIONS	134	2.6316	254,557.05		254,557.05	3,079.43	257,636.48
GENERAL SERVICES	1,438	28.2404	2,731,739.02		2,731,739.02	33,046.42	2,764,785.44
INFORMATION TECHNOLOGY	15	0.2946	28,495.22		28,495.22	344.71	28,839.93
MIAMI-DADE POLICE ADMIN	73	1.4336	138,676.56		138,676.56	1,677.60	140,354.16
FIRE & RESCUE ADMIN	23	0.4517	43,692.63		43,692.63	528.56	44,221.19
TRANSPORTATION	163	3.2011	309,647.77		309,647.77	3,745.87	313,393.64
GENERAL GOVERNMENT	1,556	30.5578	2,955,901.25		2,955,901.25	35,758.16	2,991,659.41
CULTURE & RECREATION	96	1.8853	182,369.20		182,369.20	2,206.16	184,575.36
HEALTH AND HUMAN SVCS	213	4.1830	404,631.70		404,631.70	4,894.91	409,526.61
PHYSICAL ENVIRONMENT	448	8.7981	851,056.42		851,056.42	10,295.41	861,351.83
PROTECTION PEOPLE & PROPERTY	230	4.5169	436,926.25		436,926.25	5,285.59	442,211.84
SubTotal	5,092	100.0000	9,673,167.69		9,673,167.69	105,252.15	9,778,419.84
TOTAL	5,092	100.0000	9,673,167.69		9,673,167.69	105,252.15	9,778,419.84

Allocation Basis: PERCENT OF TIME WORKED PER DEPARTMENT

Allocation Source: TIME ESTIMATES IN THE FYE 2000 COUNTY COST PLAN

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF COUNTY ATTORNEY

Receiving Department	Total	MDAD SUPPORT	NON MDAD SUPPT
OFFICE OF THE MAYOR	161,472.74	0.00	161,472.74
COUNTY COMMISSION	573,703.19	0.00	573,703.19
COUNTY MANAGER	186,168.62	0.00	186,168.62
OFFICE OF MANAGEMENT &	51,291.39	0.00	51,291.39
FAIR EMPLOYMENT PRACTICES	19,226.56	0.00	19,226.56
FINANCE DEPARTMENT	246,100.50	0.00	246,100.50
PROCUREMENT MANAGEMENT	101,900.95	0.00	101,900.95
EMPLOYEE RELATIONS	257,636.48	0.00	257,636.48
GENERAL SERVICES	2,764,785.44	0.00	2,764,785.44
INFORMATION TECHNOLOGY	28,839.93	0.00	28,839.93
AVIATION	535,281.08	535,281.08	0.00
MIAMI-DADE POLICE ADMIN	140,354.16	0.00	140,354.16
FIRE & RESCUE ADMIN	44,221.19	0.00	44,221.19
TRANSPORTATION	313,393.64	0.00	313,393.64
GENERAL GOVERNMENT	2,991,659.41	0.00	2,991,659.41
CULTURE & RECREATION	184,575.36	0.00	184,575.36
HEALTH AND HUMAN SVCS	409,526.61	0.00	409,526.61
PHYSICAL ENVIRONMENT	861,351.83	0.00	861,351.83
PROTECTION PEOPLE &	442,211.84	0.00	442,211.84
Direct Billed	0.00	0.00	0.00
Total	10,313,700.92	535,281.08	9,778,419.84

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FAIR EMPLOYMENT PRACTICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	496,843.00			496,843.00
BUILDING USE ALLOWANCE	501.07		501.07	
EQUIPMENT USE ALLOWANCE	7,244.05		7,244.05	
OFFICE OF THE MAYOR	412.28	52.71	464.99	
COUNTY COMMISSION	1,799.93	704.36	2,504.29	
COUNTY MANAGER	817.54	126.99	944.53	
OFFICE OF PERFORMANCE IMPROVE	1,440.77	282.23	1,723.00	
OFFICE OF MANAGEMENT & BUDGET	13,203.01	1,184.89	14,387.90	
OFFICE OF COUNTY ATTORNEY	18,996.75	229.81	19,226.56	
OFFICE OF COMMUNITY RELATIONS		160.39	160.39	
FINANCE DEPARTMENT		405.71	405.71	
PROCUREMENT MANAGEMENT		1,266.65	1,266.65	
EMPLOYEE RELATIONS		1,841.40	1,841.40	
GENERAL SERVICES		689.59	689.59	
Total Allocated Additions:	44,415.40	6,944.73	51,360.13	51,360.13
Total To Be Allocated:	541,258.40	6,944.73		548,203.13

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FAIR EMPLOYMENT PRACTICES

	Total	General & Admin	GEN TECH ASSIST	CONFLICT RSLTN
Wages & Benefits				
SALARIES & WAGES	381,424.00	0.00	190,712.00	190,712.00
FRINGE BENEFITS	99,819.00	0.00	49,909.50	49,909.50
Other Expense & Cost				
OPERATIONS	15,600.00	0.00	7,800.00	7,800.00
Departmental Totals				
Total Expenditures	496,843.00	0.00	248,421.50	248,421.50
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
	496,843.00	0.00	248,421.50	248,421.50
Allocation Step 1				
Inbound- All Others	44,415.40	0.00	22,207.70	22,207.70
1st Allocation	541,258.40	0.00	270,629.20	270,629.20
Allocation Step 2				
Inbound- All Others	6,944.73	0.00	3,472.36	3,472.37
2nd Allocation	6,944.73	0.00	3,472.36	3,472.37
Total For 1000 FAIR EMPLOYMENT				
Total Allocated	548,203.13	0.00	274,101.56	274,101.57

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FAIR EMPLOYMENT PRACTICES

Activity - GEN TECH ASSIST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	42	0.1475	399.26		399.26		399.26
COUNTY COMMISSION	119	0.4180	1,131.23		1,131.23		1,131.23
COUNTY MANAGER	37	0.1300	351.73		351.73		351.73
OFFICE OF PERFORMANCE IMPROVE	16	0.0562	152.10		152.10		152.10
OFFICE OF MANAGEMENT & BUDGET	32	0.1124	304.20		304.20		304.20
CHIEF INFORMATION OFFICER	10	0.0351	95.06		95.06	1.24	96.30
OFFICE OF COUNTY ATTORNEY	135	0.4742	1,283.32		1,283.32		1,283.32
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	85.55		85.55	1.11	86.66
METROPOLITAN PLANNING ORGAN	18	0.0632	171.11		171.11	2.23	173.34
FINANCE DEPARTMENT	328	1.1521	3,118.00		3,118.00	40.55	3,158.55
PROCUREMENT MANAGEMENT	99	0.3477	941.10		941.10	12.24	953.34
AUDIT & MANAGEMENT	59	0.2072	560.86		560.86	7.29	568.15
EMPLOYEE RELATIONS	143	0.5023	1,359.37		1,359.37	17.68	1,377.05
COMMUNICATIONS	52	0.1827	494.32		494.32	6.43	500.75
GENERAL SERVICES	726	2.5501	6,901.43		6,901.43	89.75	6,991.18
INFORMATION TECHNOLOGY	541	1.9003	5,142.80		5,142.80	66.88	5,209.68
AVIATION	1,811	6.3613	17,215.55		17,215.55	223.88	17,439.43
MIAMI-DADE POLICE ADMIN	4,469	15.6978	42,482.77		42,482.77	552.48	43,035.25
FIRE & RESCUE ADMIN	1,728	6.0698	16,426.54		16,426.54	213.62	16,640.16
TRANSPORTATION	3,534	12.4135	33,594.56		33,594.56	436.89	34,031.45
GENERAL GOVERNMENT	810	2.8452	7,699.94		7,699.94	100.14	7,800.08
CULTURE & RECREATION	1,673	5.8766	15,903.71		15,903.71	206.82	16,110.53
HEALTH AND HUMAN SVCS	2,870	10.0811	27,282.51		27,282.51	354.80	27,637.31
PHYSICAL ENVIRONMENT	4,156	14.5983	39,507.36		39,507.36	513.78	40,021.14
PROTECTION PEOPLE & PROPERTY	5,050	17.7388	48,005.81		48,005.81	624.30	48,630.11
ALL OTHER COUNTY AGENCIES	2	0.0070	19.01		19.01	0.25	19.26
SubTotal	28,469	100.0000	270,629.20		270,629.20	3,472.36	274,101.56
TOTAL	28,469	100.0000	270,629.20		270,629.20	3,472.36	274,101.56

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FAIR EMPLOYMENT PRACTICES**

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FAIR EMPLOYMENT PRACTICES**

Activity - CONFLICT RSLTN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AVIATION	19	0.8833	2,390.49		2,390.49	30.67	2,421.16
ALL OTHER COUNTY AGENCIES	2,132	99.1167	268,238.71		268,238.71	3,441.70	271,680.41
SubTotal	2,151	100.0000	270,629.20		270,629.20	3,472.37	274,101.57
TOTAL	2,151	100.0000	270,629.20		270,629.20	3,472.37	274,101.57

Allocation Basis: NUMBER OF COMPLAINTS FILED PER DEPARTMENT

Allocation Source: FILED COMPLAINTS SUMMARY REPORT - FAIR EMP PRACTICES

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FAIR EMPLOYMENT PRACTICES**

Receiving Department	Total	GEN TECH ASSIST	CONFLICT RSLTN
OFFICE OF THE MAYOR	399.26	399.26	0.00
COUNTY COMMISSION	1,131.23	1,131.23	0.00
COUNTY MANAGER	351.73	351.73	0.00
OFFICE OF PERFORMANCE	152.10	152.10	0.00
OFFICE OF MANAGEMENT & CHIEF INFORMATION OFFICER	304.20	304.20	0.00
OFFICE OF COUNTY	96.30	96.30	0.00
CAPITAL IMPROVEMENT	1,283.32	1,283.32	0.00
METROPOLITAN PLANNING	86.66	86.66	0.00
FINANCE DEPARTMENT	173.34	173.34	0.00
PROCUREMENT MANAGEMENT	3,158.55	3,158.55	0.00
AUDIT & MANAGEMENT	953.34	953.34	0.00
EMPLOYEE RELATIONS	568.15	568.15	0.00
COMMUNICATIONS	1,377.05	1,377.05	0.00
GENERAL SERVICES	500.75	500.75	0.00
INFORMATION TECHNOLOGY	6,991.18	6,991.18	0.00
AVIATION	5,209.68	5,209.68	0.00
MIAMI-DADE POLICE ADMIN	19,860.59	17,439.43	2,421.16
FIRE & RESCUE ADMIN	43,035.25	43,035.25	0.00
TRANSPORTATION	16,640.16	16,640.16	0.00
GENERAL GOVERNMENT	34,031.45	34,031.45	0.00
CULTURE & RECREATION	7,800.08	7,800.08	0.00
HEALTH AND HUMAN SVCS	16,110.53	16,110.53	0.00
PHYSICAL ENVIRONMENT	27,637.31	27,637.31	0.00
PROTECTION PEOPLE & ALL OTHER COUNTY AGENCIES	40,021.14	40,021.14	0.00
	48,630.11	48,630.11	0.00
	271,699.67	19.26	271,680.41
Direct Billed	0.00	0.00	0.00
Total	548,203.13	274,101.56	274,101.57

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CAPITAL IMPROVEMENT CONSTRCTN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
CAPITAL	(16,192.00)			
Total Deductions:	(16,192.00)			(16,192.00)
EQUIPMENT USE ALLOWANCE	30,160.09		30,160.09	
OFFICE OF THE MAYOR	618.43	79.07	697.50	
COUNTY COMMISSION	2,699.81	1,056.53	3,756.34	
COUNTY MANAGER	1,226.29	190.48	1,416.77	
OFFICE OF PERFORMANCE IMPROVE	286.24	81.75	367.99	
FAIR EMPLOYMENT PRACTICES	85.55	1.11	86.66	
OFFICE OF COMMUNITY RELATIONS		240.59	240.59	
FINANCE DEPARTMENT		11,685.71	11,685.71	
PROCUREMENT MANAGEMENT		130,861.99	130,861.99	
EMPLOYEE RELATIONS		2,762.14	2,762.14	
GENERAL SERVICES		4,884.57	4,884.57	
Total Allocated Additions:	35,076.41	151,843.94	186,920.35	186,920.35
Total To Be Allocated:	18,884.41	151,843.94		170,728.35

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CAPITAL IMPROVEMENT CONSTRCTN

	Total	General & Admin	COUNTY-WIDE IC
Wages & Benefits			
SALARIES & WAGES	28,045.00	0.00	28,045.00
FRINGE BENEFITS	(1,455.00)	0.00	(1,455.00)
Other Expense & Cost			
OPERATIONS	(42,782.00)	0.00	(42,782.00)
CAPITAL	16,192.00	16,192.00	0.00
Departmental Totals			
Total Expenditures	0.00	16,192.00	(16,192.00)
Deductions			
Total Deductions	(16,192.00)	(16,192.00)	0.00
Functional Cost	(16,192.00)	0.00	(16,192.00)
Allocation Step 1			
Inbound- All Others	35,076.41	0.00	35,076.41
1st Allocation	18,884.41	0.00	18,884.41
Allocation Step 2			
Inbound- All Others	151,843.94	0.00	151,843.94
2nd Allocation	151,843.94	0.00	151,843.94
Total For 1100 CAPITAL			
Total Allocated	170,728.35	0.00	170,728.35

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CAPITAL IMPROVEMENT CONSTRCTN

Activity - COUNTY-WIDE IC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	1,010,871	65.0717	12,288.42		12,288.42		12,288.42
INFORMATION TECHNOLOGY	5,076	0.3268	61.71		61.71	1,420.49	1,482.20
AVIATION	521,259	33.5545	6,336.56		6,336.56	145,871.77	152,208.33
MIAMI-DADE POLICE ADMIN	8,813	0.5673	107.13		107.13	2,466.28	2,573.41
FIRE & RESCUE ADMIN	7,452	0.4797	90.59		90.59	2,085.40	2,175.99
SubTotal	1,553,471	100.0000	18,884.41		18,884.41	151,843.94	170,728.35
TOTAL	1,553,471	100.0000	18,884.41		18,884.41	151,843.94	170,728.35

Allocation Basis: EXPENDITURE SUMMARY BY PROGRAM AREA AND DEPT (1,000s)

Allocation Source: FY 2001 CAPITAL BUDGET AND MULTI-YEAR CAPITAL PLAN

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CAPITAL IMPROVEMENT CONSTRCTN**

Receiving Department	Total	COUNTY-WIDE IC
COUNTY COMMISSION	12,288.42	12,288.42
INFORMATION TECHNOLOGY	1,482.20	1,482.20
AVIATION	152,208.33	152,208.33
MIAMI-DADE POLICE ADMIN	2,573.41	2,573.41
FIRE & RESCUE ADMIN	2,175.99	2,175.99
Direct Billed	0.00	0.00
Total	170,728.35	170,728.35

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OFFICE OF COMMUNITY RELATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	764,028.00			764,028.00
CAPITAL	(3,003.00)			
Total Deductions:	<u>(3,003.00)</u>			(3,003.00)
EQUIPMENT USE ALLOWANCE	166.88		166.88	
FINANCE DEPARTMENT		284.71	284.71	
GENERAL SERVICES		156.53	156.53	
Total Allocated Additions:	<u>166.88</u>	<u>441.24</u>	<u>608.12</u>	608.12
Total To Be Allocated:	<u><u>761,191.88</u></u>	<u><u>441.24</u></u>		<u><u>761,633.12</u></u>

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF COMMUNITY RELATIONS

	Total	General & Admin	CMMNTY RELATION
Wages & Benefits			
SALARIES & WAGES	492,881.00	0.00	492,881.00
FRINGE BENEFITS	124,986.00	0.00	124,986.00
Other Expense & Cost			
DEPARTURE INCENTIVE	7,105.00	0.00	7,105.00
OPERATIONS	136,053.00	0.00	136,053.00
CAPITAL	3,003.00	3,003.00	0.00
Departmental Totals			
Total Expenditures	764,028.00	3,003.00	761,025.00
Deductions			
Total Deductions	(3,003.00)	(3,003.00)	0.00
Functional Cost			
Functional Cost	761,025.00	0.00	761,025.00
Allocation Step 1			
Inbound- All Others	166.88	0.00	166.88
1st Allocation	761,191.88	0.00	761,191.88
Allocation Step 2			
Inbound- All Others	441.24	0.00	441.24
2nd Allocation	441.24	0.00	441.24
Total For 1200 OFFICE OF			
Total Allocated	761,633.12	0.00	761,633.12

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMMUNITY RELATIONS

Activity - CMMNTY RELATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	42	0.1475	1,122.74		1,122.74		1,122.74
COUNTY COMMISSION	119	0.4179	3,181.10		3,181.10		3,181.10
COUNTY MANAGER	37	0.1299	989.09		989.09		989.09
OFFICE OF PERFORMANCE IMPROVE	16	0.0562	427.71		427.71		427.71
OFFICE OF MANAGEMENT & BUDGET	32	0.1124	855.42		855.42		855.42
CHIEF INFORMATION OFFICER	10	0.0351	267.32		267.32	0.16	267.48
OFFICE OF COUNTY ATTORNEY	135	0.4741	3,608.81		3,608.81		3,608.81
FAIR EMPLOYMENT PRACTICES	6	0.0211	160.39		160.39		160.39
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0316	240.59		240.59		240.59
METROPOLITAN PLANNING ORGAN	18	0.0632	481.17		481.17	0.28	481.45
FINANCE DEPARTMENT	328	1.1519	8,768.08		8,768.08	5.15	8,773.23
PROCUREMENT MANAGEMENT	99	0.3477	2,646.46		2,646.46	1.56	2,648.02
AUDIT & MANAGEMENT	59	0.2072	1,577.18		1,577.18	0.93	1,578.11
EMPLOYEE RELATIONS	143	0.5022	3,822.67		3,822.67	2.25	3,824.92
COMMUNICATIONS	52	0.1826	1,390.06		1,390.06	0.82	1,390.88
GENERAL SERVICES	726	2.5496	19,407.39		19,407.39	11.41	19,418.80
INFORMATION TECHNOLOGY	541	1.8999	14,461.98		14,461.98	8.50	14,470.48
AVIATION	1,811	6.3600	48,411.54		48,411.54	28.46	48,440.00
MIAMI-DADE POLICE ADMIN	4,469	15.6945	119,465.02		119,465.02	70.23	119,535.25
FIRE & RESCUE ADMIN	1,728	6.0685	46,192.78		46,192.78	27.15	46,219.93
TRANSPORTATION	3,534	12.4109	94,470.66		94,470.66	55.53	94,526.19
GENERAL GOVERNMENT	810	2.8446	21,652.87		21,652.87	12.73	21,665.60
CULTURE & RECREATION	1,673	5.8753	44,722.53		44,722.53	26.29	44,748.82
HEALTH AND HUMAN SVCS	2,870	10.0790	76,720.66		76,720.66	45.10	76,765.76
PHYSICAL ENVIRONMENT	4,156	14.5953	111,097.93		111,097.93	65.31	111,163.24
PROTECTION PEOPLE & PROPERTY	5,050	17.7348	134,996.26		134,996.26	79.35	135,075.61
ALL OTHER COUNTY AGENCIES	2	0.0070	53.47		53.47	0.03	53.50
SubTotal	28,475	100.0000	761,191.88		761,191.88	441.24	761,633.12
TOTAL	28,475	100.0000	761,191.88		761,191.88	441.24	761,633.12

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OFFICE OF COMMUNITY RELATIONS**

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF COMMUNITY RELATIONS

Receiving Department	Total	CMMNTY RELATION
OFFICE OF THE MAYOR	1,122.74	1,122.74
COUNTY COMMISSION	3,181.10	3,181.10
COUNTY MANAGER	989.09	989.09
OFFICE OF PERFORMANCE	427.71	427.71
OFFICE OF MANAGEMENT & CHIEF INFORMATION OFFICER	855.42	855.42
OFFICE OF COUNTY	267.48	267.48
FAIR EMPLOYMENT PRACTICES	3,608.81	3,608.81
CAPITAL IMPROVEMENT	160.39	160.39
METROPOLITAN PLANNING	240.59	240.59
FINANCE DEPARTMENT	481.45	481.45
PROCUREMENT MANAGEMENT	8,773.23	8,773.23
AUDIT & MANAGEMENT	2,648.02	2,648.02
EMPLOYEE RELATIONS	1,578.11	1,578.11
COMMUNICATIONS	3,824.92	3,824.92
GENERAL SERVICES	1,390.88	1,390.88
INFORMATION TECHNOLOGY	19,418.80	19,418.80
AVIATION	14,470.48	14,470.48
MIAMI-DADE POLICE ADMIN	48,440.00	48,440.00
FIRE & RESCUE ADMIN	119,535.25	119,535.25
TRANSPORTATION	46,219.93	46,219.93
GENERAL GOVERNMENT	94,526.19	94,526.19
CULTURE & RECREATION	21,665.60	21,665.60
HEALTH AND HUMAN SVCS	44,748.82	44,748.82
PHYSICAL ENVIRONMENT	76,765.76	76,765.76
PROTECTION PEOPLE & ALL OTHER COUNTY AGENCIES	111,163.24	111,163.24
	135,075.61	135,075.61
Direct Billed	53.50	53.50
	0.00	0.00

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OFFICE OF COMMUNITY RELATIONS**

Receiving Department	Total	CMMNTY RELATION
Total	<u>761,633.12</u>	<u>761,633.12</u>

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FINANCE DEPARTMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	30,489,864.00			30,489,864.00
TRANSFER OUT	(6,432,000.00)			
CAPITAL	(154,109.00)			
Total Deductions:	(6,586,109.00)			(6,586,109.00)
BUILDING USE ALLOWANCE	8,078.49		8,078.49	
EQUIPMENT USE ALLOWANCE	27,029.05		27,029.05	
OFFICE OF THE MAYOR	22,538.21	2,881.71	25,419.92	
COUNTY COMMISSION	98,393.98	38,505.06	136,899.04	
COUNTY MANAGER	44,691.28	6,942.11	51,633.39	
OFFICE OF PERFORMANCE IMPROVE	18,456.00	6,352.48	24,808.48	
OFFICE OF MANAGEMENT & BUDGET	46,210.47	4,147.11	50,357.58	
OFFICE OF COUNTY ATTORNEY	243,158.96	2,941.54	246,100.50	
FAIR EMPLOYMENT PRACTICES	3,118.00	40.55	3,158.55	
OFFICE OF COMMUNITY RELATIONS	8,768.08	5.15	8,773.23	
PROCUREMENT MANAGEMENT		62,455.08	62,455.08	
AUDIT & MANAGEMENT		191,248.70	191,248.70	
EMPLOYEE RELATIONS		100,665.28	100,665.28	
GENERAL SERVICES		49,884.89	49,884.89	
INFORMATION TECHNOLOGY		83,220.25	83,220.25	
Total Allocated Additions:	520,442.52	549,289.91	1,069,732.43	1,069,732.43
Total To Be Allocated:	24,424,197.52	549,289.91		24,973,487.43

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	Total	General & Admin	PAYROLL	FEMA	REPORTING
Wages & Benefits					
SALARIES & WAGES	11,880,069.00	517,971.01	198,397.15	204,337.19	471,638.74
FRINGE BENEFITS	3,321,021.00	143,468.11	48,154.80	57,785.77	136,493.96
Other Expense & Cost					
DEPARTURE INCENTIVE	83,689.00	3,648.84	1,397.61	1,439.45	3,322.45
OPERATIONS	8,618,976.00	513,690.97	2,585.69	0.00	76,708.89
TRANSFER OUT	6,432,000.00	6,432,000.00	0.00	0.00	0.00
CAPITAL	154,109.00	154,109.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	30,489,864.00	7,764,887.93	250,535.25	263,562.41	688,164.04
Deductions					
Total Deductions	(6,586,109.00)	(6,586,109.00)	0.00	0.00	0.00
Functional Cost	23,903,755.00	1,178,778.93	250,535.25	263,562.41	688,164.04
Allocation Step 1					
Inbound- All Others	520,442.52	22,703.98	8,699.26	8,950.25	20,661.28
Reallocate Admin Costs		(1,201,482.91)	20,999.00	21,604.85	49,873.93
1st Allocation	24,424,197.52	0.00	280,233.51	294,117.51	758,699.25
Allocation Step 2					
Inbound- All Others	549,289.91	23,962.43	9,181.45	9,446.35	21,806.51
Reallocate Admin Costs		(23,962.43)	418.81	430.89	994.69
2nd Allocation	549,289.91	0.00	9,600.26	9,877.24	22,801.20
Total For 1500 FINANCE					
Total Allocated	24,973,487.43	0.00	289,833.77	303,994.75	781,500.45

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	A/P WIRE TRSFR	A/P 1099 FORMS	A/P PURCH CARD	A/P CHCK SIGN	DIRECT ALLOCTN
Wages & Benefits					
SALARIES & WAGES	193,645.12	193,645.12	193,645.12	193,645.12	9,713,144.43
FRINGE BENEFITS	61,106.79	61,106.79	61,106.79	61,106.79	2,690,691.20
Other Expense & Cost					
DEPARTURE INCENTIVE	1,364.13	1,364.13	1,364.13	1,364.13	68,424.13
OPERATIONS	81,880.27	81,880.27	81,880.27	81,880.27	7,698,469.37
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
CAPITAL	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	337,996.31	337,996.31	337,996.31	337,996.31	20,170,729.13
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	337,996.31	337,996.31	337,996.31	337,996.31	20,170,729.13
Allocation Step 1					
Inbound- All Others	8,492.97	8,492.97	8,492.97	8,492.97	425,455.87
Reallocate Admin Costs	20,501.05	20,501.05	20,501.05	20,501.05	1,027,000.93
1st Allocation	366,990.33	366,990.33	366,990.33	366,990.33	21,623,185.93
Allocation Step 2					
Inbound- All Others	8,963.72	8,963.72	8,963.72	8,963.72	449,038.29
Reallocate Admin Costs	408.87	408.87	408.87	408.87	20,482.56
2nd Allocation	9,372.59	9,372.59	9,372.59	9,372.59	469,520.85
Total For 1500 FINANCE					
Total Allocated	376,362.92	376,362.92	376,362.92	376,362.92	22,092,706.78

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	1,187	0.1438	403.09		403.09		403.09
COUNTY COMMISSION	3,607	0.4371	1,224.89		1,224.89		1,224.89
COUNTY MANAGER	1,011	0.1225	343.32		343.32		343.32
OFFICE OF PERFORMANCE IMPROVE	392	0.0475	133.12		133.12		133.12
OFFICE OF MANAGEMENT & BUDGET	1,037	0.1257	352.15		352.15		352.15
OFFICE OF COUNTY ATTORNEY	3,441	0.4170	1,168.52		1,168.52		1,168.52
FAIR EMPLOYMENT PRACTICES	163	0.0198	55.35		55.35		55.35
CAPITAL IMPROVEMENT CONSTRCTN	244	0.0296	82.86		82.86		82.86
PROCUREMENT MANAGEMENT	2,202	0.2668	747.77		747.77	25.97	773.74
AUDIT & MANAGEMENT	1,514	0.1835	514.13		514.13	17.85	531.98
EMPLOYEE RELATIONS	4,008	0.4857	1,361.06		1,361.06	47.26	1,408.32
GENERAL SERVICES	19,596	2.3746	6,654.53		6,654.53	231.07	6,885.60
INFORMATION TECHNOLOGY	13,600	1.6480	4,618.37		4,618.37	160.37	4,778.74
AVIATION	45,105	5.4658	15,317.05		15,317.05	531.88	15,848.93
MIAMI-DADE POLICE ADMIN	129,139	15.6490	43,853.85		43,853.85	1,522.80	45,376.65
FIRE & RESCUE ADMIN	45,746	5.5435	15,534.72		15,534.72	539.43	16,074.15
GENERAL GOVERNMENT	8,459	1.0251	2,872.56		2,872.56	99.75	2,972.31
ALL OTHER COUNTY AGENCIES	544,769	66.0150	184,996.17		184,996.17	6,423.88	191,420.05
SubTotal	825,220	100.0000	280,233.51		280,233.51	9,600.26	289,833.77
TOTAL	825,220	100.0000	280,233.51		280,233.51	9,600.26	289,833.77

Allocation Basis: NUMBER OF CHECKS & VOUCHERS PROCESSED PER DEPARTMENT

Allocation Source: PAYCHECK AND VOUCHER REPORT - FINANCE DEPARTMENT

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - FEMA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CAPITAL IMPROVEMENT CONSTRCTN	85,215	1.6316	4,798.71		4,798.71		4,798.71
GENERAL SERVICES	164,288	3.1455	9,251.54		9,251.54	315.84	9,567.38
INFORMATION TECHNOLOGY	17,582	0.3366	990.09		990.09	33.80	1,023.89
AVIATION	176,553	3.3804	9,942.22		9,942.22	339.42	10,281.64
MIAMI-DADE POLICE ADMIN	64,664	1.2381	3,641.42		3,641.42	124.32	3,765.74
FIRE & RESCUE ADMIN	80,214	1.5358	4,517.09		4,517.09	154.21	4,671.30
GENERAL GOVERNMENT	9,125	0.1747	513.86		513.86	17.54	531.40
ALL OTHER COUNTY AGENCIES	4,625,269	88.5573	260,462.58		260,462.58	8,892.11	269,354.69
SubTotal	5,222,910	100.0000	294,117.51		294,117.51	9,877.24	303,994.75
TOTAL	5,222,910	100.0000	294,117.51		294,117.51	9,877.24	303,994.75

Allocation Basis: AMOUNT OF DISASTER RELIEF RE-IMBURSED PER DEPARTMENT

Allocation Source: DISASTER STATUS REPORT

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - REPORTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	196,411	0.0822	623.35		623.35		623.35
COUNTY COMMISSION	857,089	0.3585	2,720.16		2,720.16		2,720.16
COUNTY MANAGER	381,753	0.1597	1,211.58		1,211.58		1,211.58
OFFICE OF PERFORMANCE IMPROVE	110,575	0.0463	350.94		350.94		350.94
OFFICE OF MANAGEMENT & BUDGET	1,944,199	0.8133	6,170.36		6,170.36		6,170.36
OFFICE OF COUNTY ATTORNEY	1,015,860	0.4249	3,224.06		3,224.06		3,224.06
FAIR EMPLOYMENT PRACTICES	49,684	0.0208	157.68		157.68		157.68
OFFICE OF COMMUNITY RELATIONS	76,403	0.0320	242.48		242.48		242.48
PROCUREMENT MANAGEMENT	720,292	0.3013	2,286.01		2,286.01	70.06	2,356.07
AUDIT & MANAGEMENT	365,169	0.1528	1,158.94		1,158.94	35.52	1,194.46
EMPLOYEE RELATIONS	851,641	0.3563	2,702.87		2,702.87	82.83	2,785.70
GENERAL SERVICES	9,685,557	4.0516	30,739.32		30,739.32	942.06	31,681.38
INFORMATION TECHNOLOGY	8,071,197	3.3763	25,615.78		25,615.78	785.04	26,400.82
AVIATION	35,171,315	14.7126	111,624.17		111,624.17	3,420.93	115,045.10
MIAMI-DADE POLICE ADMIN	9,700,764	4.0579	30,787.58		30,787.58	943.54	31,731.12
FIRE & RESCUE ADMIN	4,027,296	1.6847	12,781.54		12,781.54	391.71	13,173.25
GENERAL GOVERNMENT	3,083,116	1.2897	9,784.97		9,784.97	299.88	10,084.85
ALL OTHER COUNTY AGENCIES	162,747,877	68.0791	516,517.46		516,517.46	15,829.63	532,347.09
SubTotal	239,056,198	100.0000	758,699.25		758,699.25	22,801.20	781,500.45
TOTAL	239,056,198	100.0000	758,699.25		758,699.25	22,801.20	781,500.45

Allocation Basis: TOTAL EXPENDITURES BY DEPARTMENT (x10)

Allocation Source: EXPENDITURE REPORT

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department FINANCE DEPARTMENT

Activity - A/P WIRE TRSFR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES	776	22.0267	80,835.79		80,835.79	2,064.47	82,900.26
AVIATION	568	16.1226	59,168.47		59,168.47	1,511.11	60,679.58
MIAMI-DADE POLICE ADMIN	13	0.3690	1,354.21		1,354.21	34.59	1,388.80
GENERAL GOVERNMENT	1,443	40.9594	150,317.07		150,317.07	3,838.95	154,156.02
ALL OTHER COUNTY AGENCIES	723	20.5223	75,314.79		75,314.79	1,923.47	77,238.26
SubTotal	3,523	100.0000	366,990.33		366,990.33	9,372.59	376,362.92
TOTAL	3,523	100.0000	366,990.33		366,990.33	9,372.59	376,362.92

Allocation Basis: NUMBER OF WIRE TRANSFERS PER DEPARTMENT

Allocation Source: SUMMARY REPORT OF WIRE TRANSFERS FOR CALENDAR YEAR 2001

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - A/P 1099 FORMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	5	0.0575	211.16		211.16		211.16
COUNTY COMMISSION	12	0.1381	506.78		506.78		506.78
COUNTY MANAGER	5	0.0575	211.16		211.16		211.16
OFFICE OF PERFORMANCE IMPROVE	2	0.0230	84.46		84.46		84.46
OFFICE OF MANAGEMENT & BUDGET	28	0.3222	1,182.48		1,182.48		1,182.48
OFFICE OF COUNTY ATTORNEY	15	0.1726	633.47		633.47		633.47
FAIR EMPLOYMENT PRACTICES	1	0.0115	42.23		42.23		42.23
OFFICE OF COMMUNITY RELATIONS	1	0.0115	42.23		42.23		42.23
PROCUREMENT MANAGEMENT	10	0.1151	422.31		422.31	10.87	433.18
AUDIT & MANAGEMENT	5	0.0575	211.16		211.16	5.44	216.60
EMPLOYEE RELATIONS	12	0.1381	506.78		506.78	13.05	519.83
GENERAL SERVICES	200	2.3015	8,446.27		8,446.27	217.44	8,663.71
INFORMATION TECHNOLOGY	116	1.3349	4,898.84		4,898.84	126.11	5,024.95
AVIATION	25	0.2877	1,055.78		1,055.78	27.18	1,082.96
MIAMI-DADE POLICE ADMIN	139	1.5995	5,870.16		5,870.16	151.12	6,021.28
FIRE & RESCUE ADMIN	58	0.6674	2,449.42		2,449.42	63.06	2,512.48
GENERAL GOVERNMENT	44	0.5063	1,858.18		1,858.18	47.84	1,906.02
ALL OTHER COUNTY AGENCIES	8,012	92.1981	338,357.46		338,357.46	8,710.48	347,067.94
SubTotal	8,690	100.0000	366,990.33		366,990.33	9,372.59	376,362.92
TOTAL	8,690	100.0000	366,990.33		366,990.33	9,372.59	376,362.92

Allocation Basis: NUMBER OF "1099" FORMS PROCESSED PER DEPARTMENT

Allocation Source: SUMMARY OF 1099s REPORT - FINANCE (JIMMY CARMENATE)

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department FINANCE DEPARTMENT

Activity - A/P PURCH CARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CAPITAL IMPROVEMENT CONSTRCTN	2	1.7857	6,553.40		6,553.40		6,553.40
PROCUREMENT MANAGEMENT	2	1.7857	6,553.40		6,553.40	170.41	6,723.81
EMPLOYEE RELATIONS	3	2.6786	9,830.10		9,830.10	255.62	10,085.72
GENERAL SERVICES	14	12.5000	45,873.79		45,873.79	1,192.88	47,066.67
INFORMATION TECHNOLOGY	5	4.4643	16,383.50		16,383.50	426.03	16,809.53
MIAMI-DADE POLICE ADMIN	34	30.3572	111,407.77		111,407.77	2,896.97	114,304.74
FIRE & RESCUE ADMIN	20	17.8571	65,533.99		65,533.99	1,704.11	67,238.10
GENERAL GOVERNMENT	4	3.5714	13,106.80		13,106.80	340.82	13,447.62
ALL OTHER COUNTY AGENCIES	28	25.0000	91,747.58		91,747.58	2,385.75	94,133.33
SubTotal	112	100.0000	366,990.33		366,990.33	9,372.59	376,362.92
TOTAL	112	100.0000	366,990.33		366,990.33	9,372.59	376,362.92

Allocation Basis: NUMBER OF PURCHASING CARDS ISSUED PER DEPARTMENT

Allocation Source: MIAMI-DADE PURCHASE CARD SPENDING ACTIVITY REPORT - FIN

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - A/P CHCK SIGN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	573	0.1910	700.86		700.86		700.86
COUNTY COMMISSION	5,443	1.8141	6,657.54		6,657.54		6,657.54
COUNTY MANAGER	859	0.2863	1,050.67		1,050.67		1,050.67
OFFICE OF PERFORMANCE IMPROVE	205	0.0683	250.74		250.74		250.74
OFFICE OF MANAGEMENT & BUDGET	368	0.1227	450.11		450.11		450.11
OFFICE OF COUNTY ATTORNEY	737	0.2456	901.45		901.45		901.45
FAIR EMPLOYMENT PRACTICES	123	0.0410	150.45		150.45		150.45
CAPITAL IMPROVEMENT CONSTRCTN	205	0.0683	250.74		250.74		250.74
PROCUREMENT MANAGEMENT	450	0.1500	550.41		550.41	14.47	564.88
AUDIT & MANAGEMENT	246	0.0820	300.89		300.89	7.91	308.80
EMPLOYEE RELATIONS	3,438	1.1458	4,205.15		4,205.15	110.53	4,315.68
GENERAL SERVICES	3,765	1.2548	4,605.12		4,605.12	121.04	4,726.16
INFORMATION TECHNOLOGY	2,292	0.7639	2,803.43		2,803.43	73.69	2,877.12
AVIATION	12,440	4.1461	15,215.84		15,215.84	399.95	15,615.79
MIAMI-DADE POLICE ADMIN	25,907	8.6345	31,687.84		31,687.84	832.91	32,520.75
FIRE & RESCUE ADMIN	9,004	3.0009	11,013.13		11,013.13	289.48	11,302.61
GENERAL GOVERNMENT	1,678	0.5593	2,052.43		2,052.43	53.95	2,106.38
ALL OTHER COUNTY AGENCIES	232,307	77.4254	284,143.53		284,143.53	7,468.66	291,612.19
SubTotal	300,040	100.0000	366,990.33		366,990.33	9,372.59	376,362.92
TOTAL	300,040	100.0000	366,990.33		366,990.33	9,372.59	376,362.92

Allocation Basis: NUMBER OF CHECKS SIGNED BY THE FINANCE DEPARTMENT

Allocation Source: SUMMARY OF CHECKS SIGNED (E-MAIL) - CONTROLLER

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department FINANCE DEPARTMENT

Activity - DIRECT ALLOCTN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER COUNTY AGENCIES	100	100.0000	21,623,185.93		21,623,185.93	469,520.85	22,092,706.78
SubTotal	100	100.0000	21,623,185.93		21,623,185.93	469,520.85	22,092,706.78
TOTAL	100	100.0000	21,623,185.93		21,623,185.93	469,520.85	22,092,706.78

Allocation Basis: NON MDAD RELATED EXPENSES. DIRECT ASSIGNMENT TO OTHER

Allocation Source: DISCUSSION WITH STAFF

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FINANCE DEPARTMENT

Receiving Department	Total	PAYROLL	FEMA	REPORTING	A/P WIRE TRSFR	A/P 1099 FORMS	A/P PURCH CARD
OFFICE OF THE MAYOR	1,938.46	403.09	0.00	623.35	0.00	211.16	0.00
COUNTY COMMISSION	11,109.37	1,224.89	0.00	2,720.16	0.00	506.78	0.00
COUNTY MANAGER	2,816.73	343.32	0.00	1,211.58	0.00	211.16	0.00
OFFICE OF PERFORMANCE	819.26	133.12	0.00	350.94	0.00	84.46	0.00
OFFICE OF MANAGEMENT &	8,155.10	352.15	0.00	6,170.36	0.00	1,182.48	0.00
OFFICE OF COUNTY	5,927.50	1,168.52	0.00	3,224.06	0.00	633.47	0.00
FAIR EMPLOYMENT PRACTICES	405.71	55.35	0.00	157.68	0.00	42.23	0.00
CAPITAL IMPROVEMENT	11,685.71	82.86	4,798.71	0.00	0.00	0.00	6,553.40
OFFICE OF COMMUNITY	284.71	0.00	0.00	242.48	0.00	42.23	0.00
PROCUREMENT MANAGEMENT	10,851.68	773.74	0.00	2,356.07	0.00	433.18	6,723.81
AUDIT & MANAGEMENT	2,251.84	531.98	0.00	1,194.46	0.00	216.60	0.00
EMPLOYEE RELATIONS	19,115.25	1,408.32	0.00	2,785.70	0.00	519.83	10,085.72
GENERAL SERVICES	191,491.16	6,885.60	9,567.38	31,681.38	82,900.26	8,663.71	47,066.67
INFORMATION TECHNOLOGY	56,915.05	4,778.74	1,023.89	26,400.82	0.00	5,024.95	16,809.53
AVIATION	218,554.00	15,848.93	10,281.64	115,045.10	60,679.58	1,082.96	0.00
MIAMI-DADE POLICE ADMIN	235,109.08	45,376.65	3,765.74	31,731.12	1,388.80	6,021.28	114,304.74
FIRE & RESCUE ADMIN	114,971.89	16,074.15	4,671.30	13,173.25	0.00	2,512.48	67,238.10
GENERAL GOVERNMENT	185,204.60	2,972.31	531.40	10,084.85	154,156.02	1,906.02	13,447.62
ALL OTHER COUNTY AGENCIES	23,895,880.33	191,420.05	269,354.69	532,347.09	77,238.26	347,067.94	94,133.33
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	24,973,487.43	289,833.77	303,994.75	781,500.45	376,362.92	376,362.92	376,362.92

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FINANCE DEPARTMENT

Receiving Department	A/P CHCK SIGN	DIRECT ALLOCTN
OFFICE OF THE MAYOR	700.86	0.00
COUNTY COMMISSION	6,657.54	0.00
COUNTY MANAGER	1,050.67	0.00
OFFICE OF PERFORMANCE	250.74	0.00
OFFICE OF MANAGEMENT &	450.11	0.00
OFFICE OF COUNTY	901.45	0.00
FAIR EMPLOYMENT PRACTICES	150.45	0.00
CAPITAL IMPROVEMENT	250.74	0.00
OFFICE OF COMMUNITY	0.00	0.00
PROCUREMENT MANAGEMENT	564.88	0.00
AUDIT & MANAGEMENT	308.80	0.00
EMPLOYEE RELATIONS	4,315.68	0.00
GENERAL SERVICES	4,726.16	0.00
INFORMATION TECHNOLOGY	2,877.12	0.00
AVIATION	15,615.79	0.00
MIAMI-DADE POLICE ADMIN	32,520.75	0.00
FIRE & RESCUE ADMIN	11,302.61	0.00
GENERAL GOVERNMENT	2,106.38	0.00
ALL OTHER COUNTY AGENCIES	291,612.19	22,092,706.78
Direct Billed	0.00	0.00
Total	376,362.92	22,092,706.78

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PROCUREMENT MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,120,041.00			7,120,041.00
TRANSFER OUT	(22,574.00)			
CAPITAL	(30,844.00)			
Total Deductions:	(53,418.00)			(53,418.00)
BUILDING USE ALLOWANCE	3,110.10		3,110.10	
EQUIPMENT USE ALLOWANCE	44,587.99		44,587.99	
OFFICE OF THE MAYOR	6,802.68	869.78	7,672.46	
COUNTY COMMISSION	29,698.13	11,621.94	41,320.07	
COUNTY MANAGER	13,489.15	2,095.33	15,584.48	
OFFICE OF PERFORMANCE IMPROVE	9,815.01	2,113.87	11,928.88	
OFFICE OF MANAGEMENT & BUDGET	39,609.00	3,554.67	43,163.67	
OFFICE OF COUNTY ATTORNEY	100,682.97	1,217.98	101,900.95	
FAIR EMPLOYMENT PRACTICES	941.10	12.24	953.34	
OFFICE OF COMMUNITY RELATIONS	2,646.46	1.56	2,648.02	
FINANCE DEPARTMENT	10,559.90	291.78	10,851.68	
AUDIT & MANAGEMENT		33,833.25	33,833.25	
EMPLOYEE RELATIONS		30,383.70	30,383.70	
GENERAL SERVICES		10,181.20	10,181.20	
INFORMATION TECHNOLOGY		2,086.31	2,086.31	
Total Allocated Additions:	261,942.49	98,263.61	360,206.10	360,206.10
Total To Be Allocated:	7,328,565.49	98,263.61		7,426,829.10

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PROCUREMENT MANAGEMENT

	Total	General & Admin	ADPICS-PO	BIDS & RFP'S	A&E
Wages & Benefits					
SALARIES & WAGES	4,042,888.00	378,818.61	926,629.93	1,850,025.54	887,413.92
FRINGE BENEFITS	1,048,742.00	98,267.13	240,371.67	479,904.33	230,198.87
Other Expense & Cost					
DEPARTURE INCENTIVE	11,626.00	1,089.36	2,664.68	5,320.05	2,551.91
OPERATIONS	1,963,367.00	183,967.49	450,003.72	898,436.73	430,959.06
TRANSFER OUT	22,574.00	22,574.00	0.00	0.00	0.00
CAPITAL	30,844.00	30,844.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	7,120,041.00	715,560.59	1,619,670.00	3,233,686.65	1,551,123.76
Deductions					
Total Deductions	(53,418.00)	(53,418.00)	0.00	0.00	0.00
Functional Cost	7,066,623.00	662,142.59	1,619,670.00	3,233,686.65	1,551,123.76
Allocation Step 1					
Inbound- All Others	261,942.49	24,534.67	60,043.21	119,872.53	57,492.08
Reallocate Admin Costs		(686,677.26)	173,668.69	346,718.75	166,289.82
1st Allocation	7,328,565.49	0.00	1,853,381.90	3,700,277.93	1,774,905.66
Allocation Step 2					
Inbound- All Others	98,263.61	9,203.79	22,524.27	44,968.30	21,567.25
Reallocate Admin Costs		(9,203.79)	2,327.75	4,647.20	2,228.84
2nd Allocation	98,263.61	0.00	24,852.02	49,615.50	23,796.09
Total For 1600 PROCUREMENT					
Total Allocated	7,426,829.10	0.00	1,878,233.92	3,749,893.43	1,798,701.75

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROCUREMENT MANAGEMENT

Activity - ADPICS-PO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	260	0.4718	8,744.59		8,744.59		8,744.59
COUNTY COMMISSION	412	0.7477	13,856.81		13,856.81		13,856.81
COUNTY MANAGER	193	0.3502	6,491.17		6,491.17		6,491.17
OFFICE OF PERFORMANCE IMPROVE	8	0.0145	269.06		269.06		269.06
OFFICE OF MANAGEMENT & BUDGET	57	0.1034	1,917.08		1,917.08		1,917.08
OFFICE OF COUNTY ATTORNEY	68	0.1234	2,287.05		2,287.05		2,287.05
FAIR EMPLOYMENT PRACTICES	17	0.0309	571.77		571.77		571.77
CAPITAL IMPROVEMENT CONSTRCTN	58	0.1053	1,950.72		1,950.72		1,950.72
FINANCE DEPARTMENT	514	0.9327	17,287.38		17,287.38		17,287.38
AUDIT & MANAGEMENT	29	0.0526	975.36		975.36	13.47	988.83
EMPLOYEE RELATIONS	146	0.2649	4,910.42		4,910.42	67.80	4,978.22
GENERAL SERVICES	10,550	19.1449	354,828.50		354,828.50	4,898.99	359,727.49
INFORMATION TECHNOLOGY	3,592	6.5183	120,809.84		120,809.84	1,667.98	122,477.82
AVIATION	1,670	3.0305	56,167.16		56,167.16	775.48	56,942.64
MIAMI-DADE POLICE ADMIN	1,938	3.5169	65,180.81		65,180.81	899.93	66,080.74
FIRE & RESCUE ADMIN	2,223	4.0340	74,766.22		74,766.22	1,032.27	75,798.49
GENERAL GOVERNMENT	51	0.0925	1,715.29		1,715.29	23.68	1,738.97
ALL OTHER COUNTY AGENCIES	33,320	60.4655	1,120,652.67		1,120,652.67	15,472.42	1,136,125.09
SubTotal	55,106	100.0000	1,853,381.90		1,853,381.90	24,852.02	1,878,233.92
TOTAL	55,106	100.0000	1,853,381.90		1,853,381.90	24,852.02	1,878,233.92

Allocation Basis: TOTAL PO'S ISSUED PER DEPARTMENT SERVED

Allocation Source: PURCHASE ORDER SUMMARY REPORT

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROCUREMENT MANAGEMENT

Activity - BIDS & RFP'S

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	8	0.1502	5,559.11		5,559.11		5,559.11
COUNTY COMMISSION	11	0.2066	7,643.78		7,643.78		7,643.78
COUNTY MANAGER	18	0.3380	12,507.98		12,507.98		12,507.98
OFFICE OF PERFORMANCE IMPROVE	2	0.0376	1,389.79		1,389.79		1,389.79
OFFICE OF MANAGEMENT & BUDGET	20	0.3756	13,897.76		13,897.76		13,897.76
OFFICE OF COUNTY ATTORNEY	7	0.1315	4,864.20		4,864.20		4,864.20
FAIR EMPLOYMENT PRACTICES	1	0.0188	694.88		694.88		694.88
FINANCE DEPARTMENT	65	1.2207	45,167.70		45,167.70		45,167.70
AUDIT & MANAGEMENT	25	0.4695	17,372.21		17,372.21	238.86	17,611.07
EMPLOYEE RELATIONS	19	0.3568	13,202.89		13,202.89	181.53	13,384.42
GENERAL SERVICES	437	8.2066	303,666.01		303,666.01	4,175.23	307,841.24
INFORMATION TECHNOLOGY	111	2.0845	77,132.55		77,132.55	1,060.53	78,193.08
AVIATION	369	6.9296	256,413.61		256,413.61	3,525.54	259,939.15
MIAMI-DADE POLICE ADMIN	12	0.2254	8,338.65		8,338.65	114.65	8,453.30
ALL OTHER COUNTY AGENCIES	4,220	79.2486	2,932,426.81		2,932,426.81	40,319.16	2,972,745.97
SubTotal	5,325	100.0000	3,700,277.93		3,700,277.93	49,615.50	3,749,893.43
TOTAL	5,325	100.0000	3,700,277.93		3,700,277.93	49,615.50	3,749,893.43

Allocation Basis: NUMBER OF BIDS & RFPs PROCESSED PER DEPARTMENT

Allocation Source: RFPs, BIDS, & CONTRACTS REPORT

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROCUREMENT MANAGEMENT**

Activity - A&E

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	137,500	74.3243	1,319,186.65	-137,500.00	1,181,686.65		1,181,686.65
CAPITAL IMPROVEMENT CONSTRCTN	15,000	8.1081	143,911.27	-15,000.00	128,911.27		128,911.27
GENERAL SERVICES	7,500	4.0541	71,955.63	-7,500.00	64,455.63	5,491.41	69,947.04
AVIATION	15,000	8.1081	143,911.27	-15,000.00	128,911.27	10,982.81	139,894.08
FIRE & RESCUE ADMIN	10,000	5.4054	95,940.84	-10,000.00	85,940.84	7,321.87	93,262.71
SubTotal	185,000	100.0000	1,774,905.66	-185,000.00	1,589,905.66	23,796.09	1,613,701.75
Direct Billed				185,000.00	185,000.00		185,000.00
TOTAL	185,000	100.0000	1,774,905.66		1,774,905.66	23,796.09	1,798,701.75

Allocation Basis: AMOUNT OF A/E FEES PER DEPARTMENT

Allocation Source: A/E SOLICITATION FOR 2000-2001 FISCAL YEAR

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PROCUREMENT MANAGEMENT

Receiving Department	Total	ADPICS-PO	BIDS & RFP'S	A&E
OFFICE OF THE MAYOR	14,303.70	8,744.59	5,559.11	0.00
COUNTY COMMISSION	1,203,187.24	13,856.81	7,643.78	1,181,686.65
COUNTY MANAGER	18,999.15	6,491.17	12,507.98	0.00
OFFICE OF PERFORMANCE	1,658.85	269.06	1,389.79	0.00
OFFICE OF MANAGEMENT &	15,814.84	1,917.08	13,897.76	0.00
OFFICE OF COUNTY	7,151.25	2,287.05	4,864.20	0.00
FAIR EMPLOYMENT PRACTICES	1,266.65	571.77	694.88	0.00
CAPITAL IMPROVEMENT	130,861.99	1,950.72	0.00	128,911.27
FINANCE DEPARTMENT	62,455.08	17,287.38	45,167.70	0.00
AUDIT & MANAGEMENT	18,599.90	988.83	17,611.07	0.00
EMPLOYEE RELATIONS	18,362.64	4,978.22	13,384.42	0.00
GENERAL SERVICES	737,515.77	359,727.49	307,841.24	69,947.04
INFORMATION TECHNOLOGY	200,670.90	122,477.82	78,193.08	0.00
AVIATION	456,775.87	56,942.64	259,939.15	139,894.08
MIAMI-DADE POLICE ADMIN	74,534.04	66,080.74	8,453.30	0.00
FIRE & RESCUE ADMIN	169,061.20	75,798.49	0.00	93,262.71
GENERAL GOVERNMENT	1,738.97	1,738.97	0.00	0.00
ALL OTHER COUNTY AGENCIES	4,108,871.06	1,136,125.09	2,972,745.97	0.00
Direct Billed	185,000.00	0.00	0.00	185,000.00
Total	7,426,829.10	1,878,233.92	3,749,893.43	1,798,701.75

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .2 - Costs To Be Allocated
 For Department AUDIT & MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,648,309.00			3,648,309.00
CAPITAL	(74,499.00)			
Total Deductions:	(74,499.00)			(74,499.00)
BUILDING USE ALLOWANCE	300,380.35		300,380.35	
EQUIPMENT USE ALLOWANCE	43,594.10		43,594.10	
OFFICE OF THE MAYOR	4,054.12	518.36	4,572.48	
COUNTY COMMISSION	17,698.93	6,926.20	24,625.13	
COUNTY MANAGER	8,038.99	1,248.73	9,287.72	
OFFICE OF PERFORMANCE IMPROVE	2,709.78	687.76	3,397.54	
OFFICE OF MANAGEMENT & BUDGET	26,405.99	2,369.78	28,775.77	
FAIR EMPLOYMENT PRACTICES	560.86	7.29	568.15	
OFFICE OF COMMUNITY RELATIONS	1,577.18	0.93	1,578.11	
FINANCE DEPARTMENT	2,185.12	66.72	2,251.84	
PROCUREMENT MANAGEMENT	18,347.57	252.33	18,599.90	
EMPLOYEE RELATIONS		18,107.46	18,107.46	
GENERAL SERVICES		5,541.80	5,541.80	
INFORMATION TECHNOLOGY		496.18	496.18	
Total Allocated Additions:	425,552.99	36,223.54	461,776.53	461,776.53
Total To Be Allocated:	3,999,362.99	36,223.54		4,035,586.53

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department AUDIT & MANAGEMENT

	Total	General & Admin	AUDIT/MGMT
Wages & Benefits			
SALARIES & WAGES	2,694,884.00	0.00	2,694,884.00
FRINGE BENEFITS	648,848.00	0.00	648,848.00
Other Expense & Cost			
DEPARTURE INCENTIVE	35,056.00	0.00	35,056.00
OPERATIONS	195,022.00	0.00	195,022.00
CAPITAL	74,499.00	74,499.00	0.00
Departmental Totals			
Total Expenditures	3,648,309.00	74,499.00	3,573,810.00
Deductions			
Total Deductions	(74,499.00)	(74,499.00)	0.00
Functional Cost			
Functional Cost	3,573,810.00	0.00	3,573,810.00
Allocation Step 1			
Inbound- All Others	425,552.99	0.00	425,552.99
1st Allocation	3,999,362.99	0.00	3,999,362.99
Allocation Step 2			
Inbound- All Others	36,223.54	0.00	36,223.54
2nd Allocation	36,223.54	0.00	36,223.54
Total For 1620 AUDIT &			
Total Allocated	4,035,586.53	0.00	4,035,586.53

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department AUDIT & MANAGEMENT

Activity - AUDIT/MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY MANAGER	2,248	3.1908	127,612.67		127,612.67		127,612.67
OFFICE OF MANAGEMENT & BUDGET	1,436	2.0383	81,517.70		81,517.70		81,517.70
OFFICE OF COUNTY ATTORNEY	222	0.3151	12,602.31		12,602.31		12,602.31
FINANCE DEPARTMENT	3,369	4.7820	191,248.70		191,248.70		191,248.70
PROCUREMENT MANAGEMENT	596	0.8460	33,833.25		33,833.25		33,833.25
EMPLOYEE RELATIONS	863	1.2249	48,990.08		48,990.08	499.53	49,489.61
GENERAL SERVICES	786	1.1157	44,619.01	-30,341.00	14,278.01	454.96	14,732.97
INFORMATION TECHNOLOGY	1,689	2.3974	95,879.81	-65,199.00	30,680.81	977.64	31,658.45
AVIATION	11,141	15.8136	632,443.43	-430,064.00	202,379.43	6,448.71	208,828.14
MIAMI-DADE POLICE ADMIN	1,742	2.4726	98,888.45		98,888.45	1,008.32	99,896.77
FIRE & RESCUE ADMIN	3,133	4.4470	177,851.63		177,851.63	1,813.46	179,665.09
ALL OTHER COUNTY AGENCIES	43,227	61.3566	2,453,875.95	-574,397.00	1,879,478.95	25,020.92	1,904,499.87
SubTotal	70,452	100.0000	3,999,362.99	-1,100,001.00	2,899,361.99	36,223.54	2,935,585.53
Direct Billed				1,100,001.00	1,100,001.00		1,100,001.00
TOTAL	70,452	100.0000	3,999,362.99		3,999,362.99	36,223.54	4,035,586.53

Allocation Basis: TOTAL HOURS BY DEPARTMENT

Allocation Source: AUDIT & MANAGEMENT CUMULATIVE HOURS SUMMARY REPORT

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department AUDIT & MANAGEMENT**

Receiving Department	Total	AUDIT/MGMT
COUNTY MANAGER	127,612.67	127,612.67
OFFICE OF MANAGEMENT &	81,517.70	81,517.70
OFFICE OF COUNTY	12,602.31	12,602.31
FINANCE DEPARTMENT	191,248.70	191,248.70
PROCUREMENT MANAGEMENT	33,833.25	33,833.25
EMPLOYEE RELATIONS	49,489.61	49,489.61
GENERAL SERVICES	14,732.97	14,732.97
INFORMATION TECHNOLOGY	31,658.45	31,658.45
AVIATION	208,828.14	208,828.14
MIAMI-DADE POLICE ADMIN	99,896.77	99,896.77
FIRE & RESCUE ADMIN	179,665.09	179,665.09
ALL OTHER COUNTY AGENCIES	1,904,499.87	1,904,499.87
Direct Billed	1,100,001.00	1,100,001.00
Total	4,035,586.53	4,035,586.53

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EMPLOYEE RELATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,256,726.00			8,256,726.00
CAPITAL	(77,442.00)			
Total Deductions:	(77,442.00)			(77,442.00)
BUILDING USE ALLOWANCE	12,745.37		12,745.37	
EQUIPMENT USE ALLOWANCE	52,062.93		52,062.93	
OFFICE OF THE MAYOR	9,826.11	1,256.36	11,082.47	
COUNTY COMMISSION	42,897.32	16,787.28	59,684.60	
COUNTY MANAGER	19,484.30	3,026.59	22,510.89	
OFFICE OF PERFORMANCE IMPROVE	13,714.29	2,969.03	16,683.32	
OFFICE OF MANAGEMENT & BUDGET	19,804.49	1,777.33	21,581.82	
OFFICE OF COUNTY ATTORNEY	254,557.05	3,079.43	257,636.48	
FAIR EMPLOYMENT PRACTICES	1,359.37	17.68	1,377.05	
OFFICE OF COMMUNITY RELATIONS	3,822.67	2.25	3,824.92	
FINANCE DEPARTMENT	18,605.96	509.29	19,115.25	
PROCUREMENT MANAGEMENT	18,113.31	249.33	18,362.64	
AUDIT & MANAGEMENT	48,990.08	499.53	49,489.61	
GENERAL SERVICES		17,337.09	17,337.09	
INFORMATION TECHNOLOGY		228,713.65	228,713.65	
Total Allocated Additions:	515,983.25	276,224.84	792,208.09	792,208.09
Total To Be Allocated:	8,695,267.25	276,224.84		8,971,492.09



MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE RELATIONS

	Total	General & Admin	EMPLEE RELATION
Wages & Benefits			
SALARIES & WAGES	6,066,485.00	0.00	6,066,485.00
FRINGE BENEFITS	1,700,831.00	0.00	1,700,831.00
Other Expense & Cost			
DEPARTURE INCENTIVE	4,052.00	0.00	4,052.00
OPERATIONS	407,916.00	0.00	407,916.00
CAPITAL	77,442.00	77,442.00	0.00
Departmental Totals			
Total Expenditures	8,256,726.00	77,442.00	8,179,284.00
Deductions			
Total Deductions	(77,442.00)	(77,442.00)	0.00
Functional Cost			
Functional Cost	8,179,284.00	0.00	8,179,284.00
Allocation Step 1			
Inbound- All Others	515,983.25	0.00	515,983.25
1st Allocation	8,695,267.25	0.00	8,695,267.25
Allocation Step 2			
Inbound- All Others	276,224.84	0.00	276,224.84
2nd Allocation	276,224.84	0.00	276,224.84
Total For 1640 EMPLOYEE			
Total Allocated	8,971,492.09	0.00	8,971,492.09

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE RELATIONS

Activity - EMPLEE RELATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	42	0.1482	12,890.04		12,890.04		12,890.04
COUNTY COMMISSION	119	0.4200	36,521.86		36,521.86		36,521.86
COUNTY MANAGER	37	0.1306	11,355.50		11,355.50		11,355.50
OFFICE OF PERFORMANCE IMPROVE	16	0.0565	4,910.48		4,910.48		4,910.48
OFFICE OF MANAGEMENT & BUDGET	32	0.1129	9,820.96		9,820.96		9,820.96
CHIEF INFORMATION OFFICER	10	0.0353	3,069.08		3,069.08	100.63	3,169.71
OFFICE OF COUNTY ATTORNEY	135	0.4765	41,432.34		41,432.34		41,432.34
FAIR EMPLOYMENT PRACTICES	6	0.0212	1,841.40		1,841.40		1,841.40
CAPITAL IMPROVEMENT CONSTRCTN	9	0.0318	2,762.14		2,762.14		2,762.14
METROPOLITAN PLANNING ORGAN	18	0.0635	5,524.28		5,524.28	181.13	5,705.41
FINANCE DEPARTMENT	328	1.1577	100,665.28		100,665.28		100,665.28
PROCUREMENT MANAGEMENT	99	0.3494	30,383.70		30,383.70		30,383.70
AUDIT & MANAGEMENT	59	0.2082	18,107.46		18,107.46		18,107.46
COMMUNICATIONS	52	0.1835	15,959.12		15,959.12	523.27	16,482.39
GENERAL SERVICES	726	2.5625	222,813.96		222,813.96	7,305.62	230,119.58
INFORMATION TECHNOLOGY	541	1.9095	166,036.30		166,036.30	5,443.99	171,480.29
AVIATION	1,811	6.3921	555,807.22		555,807.22	18,223.80	574,031.02
MIAMI-DADE POLICE ADMIN	4,469	15.7737	1,371,563.89		1,371,563.89	44,970.81	1,416,534.70
FIRE & RESCUE ADMIN	1,728	6.0991	530,334.00		530,334.00	17,388.58	547,722.58
TRANSPORTATION	3,534	12.4735	1,084,606.60		1,084,606.60	35,562.06	1,120,168.66
GENERAL GOVERNMENT	810	2.8590	248,594.04		248,594.04	8,150.90	256,744.94
CULTURE & RECREATION	1,673	5.9050	513,454.14		513,454.14	16,835.13	530,289.27
HEALTH AND HUMAN SVCS	2,870	10.1299	880,820.83		880,820.83	28,880.34	909,701.17
PHYSICAL ENVIRONMENT	4,156	14.6689	1,275,502.32		1,275,502.32	41,821.15	1,317,323.47
PROTECTION PEOPLE & PROPERTY	5,050	17.8244	1,549,876.51		1,549,876.51	50,817.30	1,600,693.81
ALL OTHER COUNTY AGENCIES	2	0.0071	613.80		613.80	20.13	633.93
SubTotal	28,332	100.0000	8,695,267.25		8,695,267.25	276,224.84	8,971,492.09
TOTAL	28,332	100.0000	8,695,267.25		8,695,267.25	276,224.84	8,971,492.09

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE RELATIONS**

Allocation Basis: BUDGETED EMPLOYEE POSITIONS PER DEPARTMENT

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .5 - Allocation Summary

For Department EMPLOYEE RELATIONS

Receiving Department	Total	EMPLTEE RELATION
OFFICE OF THE MAYOR	12,890.04	12,890.04
COUNTY COMMISSION	36,521.86	36,521.86
COUNTY MANAGER	11,355.50	11,355.50
OFFICE OF PERFORMANCE	4,910.48	4,910.48
OFFICE OF MANAGEMENT & CHIEF INFORMATION OFFICER	9,820.96	9,820.96
OFFICE OF COUNTY	3,169.71	3,169.71
FAIR EMPLOYMENT PRACTICES	41,432.34	41,432.34
CAPITAL IMPROVEMENT	1,841.40	1,841.40
METROPOLITAN PLANNING	2,762.14	2,762.14
FINANCE DEPARTMENT	5,705.41	5,705.41
PROCUREMENT MANAGEMENT	100,665.28	100,665.28
AUDIT & MANAGEMENT	30,383.70	30,383.70
COMMUNICATIONS	18,107.46	18,107.46
GENERAL SERVICES	16,482.39	16,482.39
INFORMATION TECHNOLOGY	230,119.58	230,119.58
AVIATION	171,480.29	171,480.29
MIAMI-DADE POLICE ADMIN	574,031.02	574,031.02
FIRE & RESCUE ADMIN	1,416,534.70	1,416,534.70
TRANSPORTATION	547,722.58	547,722.58
GENERAL GOVERNMENT	1,120,168.66	1,120,168.66
CULTURE & RECREATION	256,744.94	256,744.94
HEALTH AND HUMAN SVCS	530,289.27	530,289.27
PHYSICAL ENVIRONMENT	909,701.17	909,701.17
PROTECTION PEOPLE & ALL OTHER COUNTY AGENCIES	1,317,323.47	1,317,323.47
	1,600,693.81	1,600,693.81
	633.93	633.93
Direct Billed	0.00	0.00
Total	8,971,492.09	8,971,492.09

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**WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department GENERAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
BUILDING USE ALLOWANCE	216,004.85		216,004.85	
EQUIPMENT USE ALLOWANCE	15,325,338.14		15,325,338.14	
OFFICE OF THE MAYOR	49,886.39	6,378.42	56,264.81	
COUNTY COMMISSION	217,786.63	85,227.64	303,014.27	
COUNTY MANAGER	98,920.35	15,365.78	114,286.13	
OFFICE OF PERFORMANCE IMPROVE	47,165.19	17,734.00	64,899.19	
OFFICE OF MANAGEMENT & BUDGET	19,804.49	1,777.33	21,581.82	
OFFICE OF COUNTY ATTORNEY	2,731,739.02	33,046.42	2,764,785.44	
FAIR EMPLOYMENT PRACTICES	6,901.43	89.75	6,991.18	
OFFICE OF COMMUNITY RELATIONS	19,407.39	11.41	19,418.80	
FINANCE DEPARTMENT	186,406.36	5,084.80	191,491.16	
PROCUREMENT MANAGEMENT	722,950.14	14,565.63	737,515.77	
AUDIT & MANAGEMENT	14,278.01	454.96	14,732.97	
EMPLOYEE RELATIONS	222,813.96	7,305.62	230,119.58	
Total Allocated Additions:	<u>19,879,402.35</u>	<u>187,041.76</u>	<u>20,066,444.11</u>	<u>20,066,444.11</u>
Total To Be Allocated:	<u><u>19,879,402.35</u></u>	<u><u>187,041.76</u></u>		<u><u>20,066,444.11</u></u>

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	Total	General & Admin	FAC/UTIL MGMT	MATERIALS MGMT	FLEET MGMT
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	0.00	0.00	0.00	0.00	0.00
Allocation Step 1					
Inbound- 0200 EQUIPMENT USE	15,325,338.14	0.00	174,708.85	127,200.31	14,992,778.30
Inbound- 0850 OFFICE OF	2,731,739.02	0.00	17,209.96	5,736.65	32,234.52
Inbound- All Others	1,822,325.19	0.00	545,968.63	166,378.29	304,328.31
1st Allocation	19,879,402.35	0.00	737,887.44	299,315.25	15,329,341.13
Allocation Step 2					
Inbound- 0850 OFFICE OF	33,046.42	0.00	208.19	69.40	389.95
Inbound- All Others	153,995.34	0.00	46,137.01	14,059.77	25,717.22
2nd Allocation	187,041.76	0.00	46,345.20	14,129.17	26,107.17
Total For 1680 GENERAL SERVICES					
Total Allocated	20,066,444.11	0.00	784,232.64	313,444.42	15,355,448.30

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES

	RISK MGMT	DIRECT ALLOCAT
Wages & Benefits		
SALARIES & WAGES	0.00	0.00
FRINGE BENEFITS	0.00	0.00
Departmental Totals		
Total Expenditures	0.00	0.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
	0.00	0.00
Allocation Step 1		
Inbound- 0200 EQUIPMENT USE	30,650.68	0.00
Inbound- 0850 OFFICE OF	2,655,796.67	20,761.22
Inbound- All Others	422,779.44	382,870.52
1st Allocation	3,109,226.79	403,631.74
Allocation Step 2		
Inbound- 0850 OFFICE OF	32,127.73	251.15
Inbound- All Others	35,726.92	32,354.42
2nd Allocation	67,854.65	32,605.57
Total For 1680 GENERAL SERVICES		
Total Allocated	3,177,081.44	436,237.31

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - FAC/UTIL MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY COMMISSION	100.0000	99.9999	737,886.70		737,886.70		737,886.70
ALL OTHER COUNTY AGENCIES	0.0000	0.0001	0.74		0.74	46,345.20	46,345.94
SubTotal	100.0000	100.0000	737,887.44		737,887.44	46,345.20	784,232.64
TOTAL	100.0000	100.0000	737,887.44		737,887.44	46,345.20	784,232.64

Allocation Basis: FACILITIES/UTILITIES MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: GSA REPORT OF CHARGES BY OBJECT CODE

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - MATERIALS MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	5,312	0.0659	197.14		197.14		197.14
COUNTY COMMISSION	20,696	0.2566	768.06		768.06		768.06
COUNTY MANAGER	41,616	0.5160	1,544.43		1,544.43		1,544.43
OFFICE OF MANAGEMENT & BUDGET	16,226	0.2012	602.17		602.17		602.17
OFFICE OF COUNTY ATTORNEY	44,346	0.5498	1,645.75		1,645.75		1,645.75
FINANCE DEPARTMENT	102,074	1.2656	3,788.13		3,788.13		3,788.13
PROCUREMENT MANAGEMENT	38,627	0.4789	1,433.51		1,433.51		1,433.51
AUDIT & MANAGEMENT	12,459	0.1545	462.37		462.37		462.37
EMPLOYEE RELATIONS	49,036	0.6080	1,819.80		1,819.80		1,819.80
INFORMATION TECHNOLOGY	118,116	1.4645	4,383.47		4,383.47	215.76	4,599.23
AVIATION	709,412	8.7959	26,327.40		26,327.40	1,295.87	27,623.27
MIAMI-DADE POLICE ADMIN	805,417	9.9862	29,890.29		29,890.29	1,471.24	31,361.53
FIRE & RESCUE ADMIN	270,171	3.3498	10,026.47		10,026.47	493.52	10,519.99
GENERAL GOVERNMENT	228,522	2.8334	8,480.81		8,480.81	417.44	8,898.25
ALL OTHER COUNTY AGENCIES	5,603,251	69.4737	207,945.45		207,945.45	10,235.34	218,180.79
SubTotal	8,065,281	100.0000	299,315.25		299,315.25	14,129.17	313,444.42
TOTAL	8,065,281	100.0000	299,315.25		299,315.25	14,129.17	313,444.42

Allocation Basis: MATERIALS MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: SUMMARY REPORT OF MATERIALS MANAGEMENT CHARGES

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - FLEET MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	31,234	0.0433	6,638.06		6,638.06		6,638.06
COUNTY COMMISSION	63,833	0.0885	13,566.31		13,566.31		13,566.31
COUNTY MANAGER	15,693	0.0218	3,335.20		3,335.20		3,335.20
OFFICE OF PERFORMANCE IMPROVE	225	0.0003	47.83		47.83		47.83
OFFICE OF MANAGEMENT & BUDGET	434	0.0006	92.28		92.28		92.28
OFFICE OF COUNTY ATTORNEY	9,486	0.0132	2,015.96		2,015.96		2,015.96
FAIR EMPLOYMENT PRACTICES	365	0.0005	77.57		77.57		77.57
CAPITAL IMPROVEMENT CONSTRCTN	19,012	0.0264	4,040.51		4,040.51		4,040.51
OFFICE OF COMMUNITY RELATIONS	369	0.0005	78.49		78.49		78.49
FINANCE DEPARTMENT	72,199	0.1001	15,344.21		15,344.21		15,344.21
PROCUREMENT MANAGEMENT	2,709	0.0038	575.77		575.77		575.77
AUDIT & MANAGEMENT	108	0.0002	22.99		22.99		22.99
EMPLOYEE RELATIONS	4,899	0.0068	1,041.17		1,041.17		1,041.17
INFORMATION TECHNOLOGY	769,881	1.0674	163,620.94		163,620.94	279.52	163,900.46
AVIATION	2,883,269	3.9974	612,774.01		612,774.01	1,046.81	613,820.82
MIAMI-DADE POLICE ADMIN	26,627,823	36.9171	5,659,145.13		5,659,145.13	9,667.57	5,668,812.70
FIRE & RESCUE ADMIN	8,505,102	11.7916	1,807,568.30		1,807,568.30	3,087.88	1,810,656.18
GENERAL GOVERNMENT	701,598	0.9727	149,108.81		149,108.81	254.72	149,363.53
ALL OTHER COUNTY AGENCIES	32,420,496	44.9478	6,890,247.59		6,890,247.59	11,770.67	6,902,018.26
SubTotal	72,128,735	100.0000	15,329,341.13		15,329,341.13	26,107.17	15,355,448.30
TOTAL	72,128,735	100.0000	15,329,341.13		15,329,341.13	26,107.17	15,355,448.30

Allocation Basis: FLEET MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: FAMIS FLEET MANAGEMENT OPERATIONAL CHARGES REPORT

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
OFFICE OF THE MAYOR	158,443	0.1038	3,227.66		3,227.66		3,227.66
COUNTY COMMISSION	439,021	0.2876	8,943.29		8,943.29		8,943.29
COUNTY MANAGER	192,451	0.1261	3,920.42		3,920.42		3,920.42
OFFICE OF PERFORMANCE IMPROVE	60,647	0.0397	1,235.45		1,235.45		1,235.45
OFFICE OF MANAGEMENT & BUDGET	314,539	0.2061	6,407.46		6,407.46		6,407.46
OFFICE OF COUNTY ATTORNEY	645,771	0.4231	13,155.01		13,155.01		13,155.01
FAIR EMPLOYMENT PRACTICES	30,043	0.0197	612.02		612.02		612.02
CAPITAL IMPROVEMENT CONSTRCTN	41,434	0.0271	844.06		844.06		844.06
OFFICE OF COMMUNITY RELATIONS	3,831	0.0025	78.04		78.04		78.04
FINANCE DEPARTMENT	1,509,624	0.9891	30,752.55		30,752.55		30,752.55
PROCUREMENT MANAGEMENT	401,154	0.2628	8,171.92		8,171.92		8,171.92
AUDIT & MANAGEMENT	248,218	0.1626	5,056.44		5,056.44		5,056.44
EMPLOYEE RELATIONS	710,624	0.4656	14,476.12		14,476.12		14,476.12
AVIATION	13,341,554	8.7411	271,780.87		271,780.87	6,122.00	277,902.87
MIAMI-DADE POLICE ADMIN	25,609,578	16.7789	521,692.87		521,692.87	11,751.40	533,444.27
FIRE & RESCUE ADMIN	11,748,701	7.6975	239,332.86		239,332.86	5,391.10	244,723.96
ALL OTHER COUNTY AGENCIES	97,174,370	63.6667	1,979,539.75		1,979,539.75	44,590.15	2,024,129.90
SubTotal	152,630,003	100.0000	3,109,226.79		3,109,226.79	67,854.65	3,177,081.44
TOTAL	152,630,003	100.0000	3,109,226.79		3,109,226.79	67,854.65	3,177,081.44

Allocation Basis: RISK MANAGEMENT CHARGES PER DEPARTMENT

Allocation Source: GSA REPORT OF CHARGES BY OBJECT CODE

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

**Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES**

Activity - DIRECT ALLOCAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER COUNTY AGENCIES	100	100.0000	403,631.74		403,631.74	32,605.57	436,237.31
SubTotal	100	100.0000	403,631.74		403,631.74	32,605.57	436,237.31
TOTAL	100	100.0000	403,631.74		403,631.74	32,605.57	436,237.31

Allocation Basis: DIRECT ASSIGNMENT TO NON MDAD SERVICES

Allocation Source: DISCUSSION WITH STAFF

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .5 - Allocation Summary

For Department GENERAL SERVICES

Receiving Department	Total	FAC/UTIL MGMT	MATERIALS MGMT	FLEET MGMT	RISK MGMT	DIRECT ALLOCAT
OFFICE OF THE MAYOR	10,062.86	0.00	197.14	6,638.06	3,227.66	0.00
COUNTY COMMISSION	761,164.36	737,886.70	768.06	13,566.31	8,943.29	0.00
COUNTY MANAGER	8,800.05	0.00	1,544.43	3,335.20	3,920.42	0.00
OFFICE OF PERFORMANCE	1,283.28	0.00	0.00	47.83	1,235.45	0.00
OFFICE OF MANAGEMENT &	7,101.91	0.00	602.17	92.28	6,407.46	0.00
OFFICE OF COUNTY	16,816.72	0.00	1,645.75	2,015.96	13,155.01	0.00
FAIR EMPLOYMENT PRACTICES	689.59	0.00	0.00	77.57	612.02	0.00
CAPITAL IMPROVEMENT	4,884.57	0.00	0.00	4,040.51	844.06	0.00
OFFICE OF COMMUNITY	156.53	0.00	0.00	78.49	78.04	0.00
FINANCE DEPARTMENT	49,884.89	0.00	3,788.13	15,344.21	30,752.55	0.00
PROCUREMENT MANAGEMENT	10,181.20	0.00	1,433.51	575.77	8,171.92	0.00
AUDIT & MANAGEMENT	5,541.80	0.00	462.37	22.99	5,056.44	0.00
EMPLOYEE RELATIONS	17,337.09	0.00	1,819.80	1,041.17	14,476.12	0.00
INFORMATION TECHNOLOGY	168,499.69	0.00	4,599.23	163,900.46	0.00	0.00
AVIATION	919,346.96	0.00	27,623.27	613,820.82	277,902.87	0.00
MIAMI-DADE POLICE ADMIN	6,233,618.50	0.00	31,361.53	5,668,812.70	533,444.27	0.00
FIRE & RESCUE ADMIN	2,065,900.13	0.00	10,519.99	1,810,656.18	244,723.96	0.00
GENERAL GOVERNMENT	158,261.78	0.00	8,898.25	149,363.53	0.00	0.00
ALL OTHER COUNTY AGENCIES	9,626,912.20	46,345.94	218,180.79	6,902,018.26	2,024,129.90	436,237.31
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	20,066,444.11	784,232.64	313,444.42	15,355,448.30	3,177,081.44	436,237.31

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
BUILDING USE ALLOWANCE	7,137.68		7,137.68	
EQUIPMENT USE ALLOWANCE	4,270,100.98		4,270,100.98	
OFFICE OF THE MAYOR	37,174.29	4,753.06	41,927.35	
COUNTY COMMISSION	162,289.98	63,509.86	225,799.84	
COUNTY MANAGER	73,713.37	11,450.26	85,163.63	
OFFICE OF PERFORMANCE IMPROVE	22,361.32	7,614.13	29,975.45	
OFFICE OF MANAGEMENT & BUDGET	96,381.88	8,649.69	105,031.57	
OFFICE OF COUNTY ATTORNEY	28,495.22	344.71	28,839.93	
FAIR EMPLOYMENT PRACTICES	5,142.80	66.88	5,209.68	
CAPITAL IMPROVEMENT CONSTRCTN	61.71	1,420.49	1,482.20	
OFFICE OF COMMUNITY RELATIONS	14,461.98	8.50	14,470.48	
FINANCE DEPARTMENT	55,310.01	1,605.04	56,915.05	
PROCUREMENT MANAGEMENT	197,942.39	2,728.51	200,670.90	
AUDIT & MANAGEMENT	30,680.81	977.64	31,658.45	
EMPLOYEE RELATIONS	166,036.30	5,443.99	171,480.29	
GENERAL SERVICES	168,004.41	495.28	168,499.69	
Total Allocated Additions:	5,335,295.13	109,068.04	5,444,363.17	5,444,363.17
Total To Be Allocated:	5,335,295.13	109,068.04		5,444,363.17

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	0.00	0.00	0.00
Allocation Step 1			
Inbound- All Others	5,335,295.13	0.00	5,335,295.13
1st Allocation	5,335,295.13	0.00	5,335,295.13
Allocation Step 2			
Inbound- All Others	109,068.04	0.00	109,068.04
2nd Allocation	109,068.04	0.00	109,068.04
Total For 1690 INFORMATION			
Total Allocated	5,444,363.17	0.00	5,444,363.17

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY MANAGER	3,457	0.0050	267.03		267.03		267.03
OFFICE OF PERFORMANCE IMPROVE	208	0.0003	16.06		16.06		16.06
OFFICE OF MANAGEMENT & BUDGET	32,609	0.0472	2,518.69		2,518.69		2,518.69
OFFICE OF COUNTY ATTORNEY	95	0.0001	7.36		7.36		7.36
FINANCE DEPARTMENT	1,077,430	1.5598	83,220.25		83,220.25		83,220.25
PROCUREMENT MANAGEMENT	27,011	0.0391	2,086.31		2,086.31		2,086.31
AUDIT & MANAGEMENT	6,424	0.0093	496.18		496.18		496.18
EMPLOYEE RELATIONS	2,961,094	4.2868	228,713.65		228,713.65		228,713.65
AVIATION	138,485	0.2005	10,696.52		10,696.52	232.49	10,929.01
MIAMI-DADE POLICE ADMIN	3,113,900	4.5080	240,516.33		240,516.33	5,227.74	245,744.07
ALL OTHER COUNTY AGENCIES	61,713,915	89.3439	4,766,756.75		4,766,756.75	103,607.81	4,870,364.56
SubTotal	69,074,628	100.0000	5,335,295.13		5,335,295.13	109,068.04	5,444,363.17
TOTAL	69,074,628	100.0000	5,335,295.13		5,335,295.13	109,068.04	5,444,363.17

Allocation Basis: INFORMATION TECHNOLOGY CHARGES PER DEPARTMENT

Allocation Source: SUMMARY REPORT OF INFORMATION TECHNOLOGY CHARGES

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .5 - Allocation Summary
 For Department INFORMATION TECHNOLOGY**

Receiving Department	Total	INFO TECH
COUNTY MANAGER	267.03	267.03
OFFICE OF PERFORMANCE	16.06	16.06
OFFICE OF MANAGEMENT &	2,518.69	2,518.69
OFFICE OF COUNTY	7.36	7.36
FINANCE DEPARTMENT	83,220.25	83,220.25
PROCUREMENT MANAGEMENT	2,086.31	2,086.31
AUDIT & MANAGEMENT	496.18	496.18
EMPLOYEE RELATIONS	228,713.65	228,713.65
AVIATION	10,929.01	10,929.01
MIAMI-DADE POLICE ADMIN	245,744.07	245,744.07
ALL OTHER COUNTY AGENCIES	4,870,364.56	4,870,364.56
Direct Billed	0.00	0.00
Total	5,444,363.17	5,444,363.17

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department MIAMI-DADE POLICE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	64,734,812.00			64,734,812.00
GENERAL CONSTRUCTION	(46,085.00)			
CAPITAL	(4,006,350.00)			
Total Deductions:	(4,052,435.00)			(4,052,435.00)
BUILDING USE ALLOWANCE	23,099.56		23,099.56	
EQUIPMENT USE ALLOWANCE	3,027,678.02		3,027,678.02	
OFFICE OF THE MAYOR	307,083.00	39,263.28	346,346.28	
COUNTY COMMISSION	1,340,617.57	524,631.18	1,865,248.75	
COUNTY MANAGER	608,918.86	94,586.30	703,505.16	
OFFICE OF PERFORMANCE IMPROVE	143,802.62	40,898.66	184,701.28	
OFFICE OF MANAGEMENT & BUDGET	36,968.40	3,317.69	40,286.09	
OFFICE OF COUNTY ATTORNEY	138,676.56	1,677.60	140,354.16	
FAIR EMPLOYMENT PRACTICES	42,482.77	552.48	43,035.25	
CAPITAL IMPROVEMENT CONSTRCTN	107.13	2,466.28	2,573.41	
OFFICE OF COMMUNITY RELATIONS	119,465.02	70.23	119,535.25	
FINANCE DEPARTMENT	228,602.83	6,506.25	235,109.08	
PROCUREMENT MANAGEMENT	73,519.46	1,014.58	74,534.04	
AUDIT & MANAGEMENT	98,888.45	1,008.32	99,896.77	
EMPLOYEE RELATIONS	1,371,563.89	44,970.81	1,416,534.70	
GENERAL SERVICES	6,210,728.29	22,890.21	6,233,618.50	
INFORMATION TECHNOLOGY	240,516.33	5,227.74	245,744.07	
Total Allocated Additions:	14,012,718.76	789,081.61	14,801,800.37	14,801,800.37
Total To Be Allocated:	74,695,095.76	789,081.61		75,484,177.37

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department MIAMI-DADE POLICE ADMIN

	Total	General & Admin	MDAD RELATED	NON MDAD
Wages & Benefits				
SALARIES & WAGES	11,104,650.00	0.00	387,552.29	10,717,097.71
FRINGE BENEFITS	6,531,008.00	0.00	227,932.18	6,303,075.82
Other Expense & Cost				
DEPARTURE INCENTIVE	64,662.00	0.00	2,256.70	62,405.30
OPERATING COSTS	42,982,057.00	0.00	1,500,073.79	41,481,983.21
GENERAL CONSTRUCTION	46,085.00	46,085.00	0.00	0.00
CAPITAL	4,006,350.00	4,006,350.00	0.00	0.00
Departmental Totals				
Total Expenditures	64,734,812.00	4,052,435.00	2,117,814.96	58,564,562.04
Deductions				
Total Deductions	(4,052,435.00)	(4,052,435.00)	0.00	0.00
Functional Cost				
Functional Cost	60,682,377.00	0.00	2,117,814.96	58,564,562.04
Allocation Step 1				
Inbound- 0200 EQUIPMENT USE	3,027,678.02	0.00	0.00	3,027,678.02
Inbound- All Others	10,985,040.74	0.00	383,377.92	10,601,662.82
1st Allocation	74,695,095.76	0.00	2,501,192.88	72,193,902.88
Allocation Step 2				
Inbound- All Others	789,081.61	0.00	27,538.95	761,542.66
2nd Allocation	789,081.61	0.00	27,538.95	761,542.66
Total For 1725 MIAMI-DADE POLICE				
Total Allocated	75,484,177.37	0.00	2,528,731.83	72,955,445.54

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department MIAMI-DADE POLICE ADMIN

Activity - MDAD RELATED

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AVIATION	100	100.0000	2,501,192.88		2,501,192.88	27,538.95	2,528,731.83
SubTotal	100	100.0000	2,501,192.88		2,501,192.88	27,538.95	2,528,731.83
TOTAL	100	100.0000	2,501,192.88		2,501,192.88	27,538.95	2,528,731.83

Allocation Basis: OVERHEAD BASED ON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

WOPR 45-4 General Fund Reimbursement Study

Modified Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department MIAMI-DADE POLICE ADMIN

Activity - NON MDAD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NON MDAD POLICE RELATED	100	100.0000	72,193,902.88		72,193,902.88	761,542.66	72,955,445.54
SubTotal	100	100.0000	72,193,902.88		72,193,902.88	761,542.66	72,955,445.54
TOTAL	100	100.0000	72,193,902.88		72,193,902.88	761,542.66	72,955,445.54

Allocation Basis: OVERHEAD BASED ON NON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .5 - Allocation Summary
 For Department MIAMI-DADE POLICE ADMIN**

Receiving Department	Total	MDAD RELATED	NON MDAD
AVIATION	2,528,731.83	2,528,731.83	0.00
NON MDAD POLICE RELATED	72,955,445.54	0.00	72,955,445.54
Direct Billed	0.00	0.00	0.00
Total	75,484,177.37	2,528,731.83	72,955,445.54

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FIRE & RESCUE ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,333,995.00			28,333,995.00
TRANSFER OUT	245,000.00			
CAPITAL	(3,141,255.00)			
Total Deductions:	(2,896,255.00)			(2,896,255.00)
BUILDING USE ALLOWANCE	809.92		809.92	
EQUIPMENT USE ALLOWANCE	2,454,650.01		2,454,650.01	
OFFICE OF THE MAYOR	118,737.84	15,181.68	133,919.52	
COUNTY COMMISSION	518,368.09	202,855.83	721,223.92	
COUNTY MANAGER	235,446.81	36,573.09	272,019.90	
OFFICE OF PERFORMANCE IMPROVE	55,792.14	15,848.44	71,640.58	
OFFICE OF MANAGEMENT & BUDGET	52,811.98	4,739.55	57,551.53	
OFFICE OF COUNTY ATTORNEY	43,692.63	528.56	44,221.19	
FAIR EMPLOYMENT PRACTICES	16,426.54	213.62	16,640.16	
CAPITAL IMPROVEMENT CONSTRCTN	90.59	2,085.40	2,175.99	
OFFICE OF COMMUNITY RELATIONS	46,192.78	27.15	46,219.93	
FINANCE DEPARTMENT	111,829.89	3,142.00	114,971.89	
PROCUREMENT MANAGEMENT	160,707.06	8,354.14	169,061.20	
AUDIT & MANAGEMENT	177,851.63	1,813.46	179,665.09	
EMPLOYEE RELATIONS	530,334.00	17,388.58	547,722.58	
GENERAL SERVICES	2,056,927.63	8,972.50	2,065,900.13	
Total Allocated Additions:	6,580,669.54	317,724.00	6,898,393.54	6,898,393.54
Total To Be Allocated:	32,018,409.54	317,724.00		32,336,133.54

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FIRE & RESCUE ADMIN

	Total	General & Admin	MDAD RELATED	NON MDAD
Wages & Benefits				
SALARIES & WAGES	4,374,122.00	0.00	269,883.33	4,104,238.67
FRINGE BENEFITS	2,178,870.00	0.00	134,436.28	2,044,433.72
Other Expense & Cost				
OPERATIONS	18,884,748.00	0.00	1,165,188.95	17,719,559.05
TRANSFER OUT	(245,000.00)	(245,000.00)	0.00	0.00
CAPITAL	3,141,255.00	3,141,255.00	0.00	0.00
Departmental Totals				
Total Expenditures	28,333,995.00	2,896,255.00	1,569,508.56	23,868,231.44
Deductions				
Total Deductions	(2,896,255.00)	(2,896,255.00)	0.00	0.00
Functional Cost				
Functional Cost	25,437,740.00	0.00	1,569,508.56	23,868,231.44
Allocation Step 1				
Inbound- 0200 EQUIPMENT USE	2,454,650.01	0.00	0.00	2,454,650.01
Inbound- All Others	4,126,019.53	0.00	254,575.41	3,871,444.12
1st Allocation	32,018,409.54	0.00	1,824,083.97	30,194,325.57
Allocation Step 2				
Inbound- All Others	317,724.00	0.00	19,603.57	298,120.43
2nd Allocation	317,724.00	0.00	19,603.57	298,120.43
Total For 1750 FIRE & RESCUE				
Total Allocated	32,336,133.54	0.00	1,843,687.54	30,492,446.00

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WOPR 45-4 General Fund Reimbursement Study

**Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE & RESCUE ADMIN**

Activity - MDAD RELATED

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AVIATION	100	100.0000	1,824,083.97		1,824,083.97	19,603.57	1,843,687.54
SubTotal	100	100.0000	1,824,083.97		1,824,083.97	19,603.57	1,843,687.54
TOTAL	100	100.0000	1,824,083.97		1,824,083.97	19,603.57	1,843,687.54

Allocation Basis: OVERHEAD BASED ON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND ADOPTED BUDGET

MAXIMUS
WOPR 45-4 General Fund Reimbursement Study
Modified Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE & RESCUE ADMIN

Activity - NON MDAD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NON MDAD FIRE RELATED	100	100.0000	30,194,325.57		30,194,325.57	298,120.43	30,492,446.00
SubTotal	100	100.0000	30,194,325.57		30,194,325.57	298,120.43	30,492,446.00
TOTAL	100	100.0000	30,194,325.57		30,194,325.57	298,120.43	30,492,446.00

Allocation Basis: ALLOCATED BASED ON NON MDAD FTE SUPERVISED

Allocation Source: FY 2001 BUSINESS PLAN AND AOPTED BUDGET

MAXIMUS

**WOPR 45-4 General Fund Reimbursement Study
 Modified Full Cost Allocation Plan
 Schedule .5 - Allocation Summary
 For Department FIRE & RESCUE ADMIN**

Receiving Department	Total	MDAD RELATED	NON MDAD
AVIATION	1,843,687.54	1,843,687.54	0.00
NON MDAD FIRE RELATED	30,492,446.00	0.00	30,492,446.00
Direct Billed	0.00	0.00	0.00
Total	32,336,133.54	1,843,687.54	30,492,446.00