
**MIAMI-DADE COUNTY,
FLORIDA**

OMB COST ALLOCATION PLAN

**BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2016**

A CENTRAL SERVICES COST ALLOCATION PLAN



**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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Certificate of Cost Allocation Plan

Certificate of Cost Allocation Plan

Miami-Dade County, Florida

Fiscal Year October 1, 2015 through September 30, 2016

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

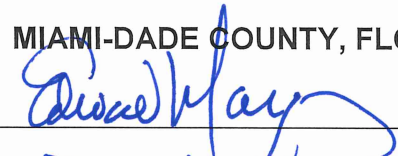
- (1) All costs included in this proposal based on FY 2016 actual costs to establish cost allocations or billings for FY 2018 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:

MIAMI-DADE COUNTY, FLORIDA

Signature:



Name of Official:

Edward Marquez

Title:

Deputy Mayor

Date of Execution:

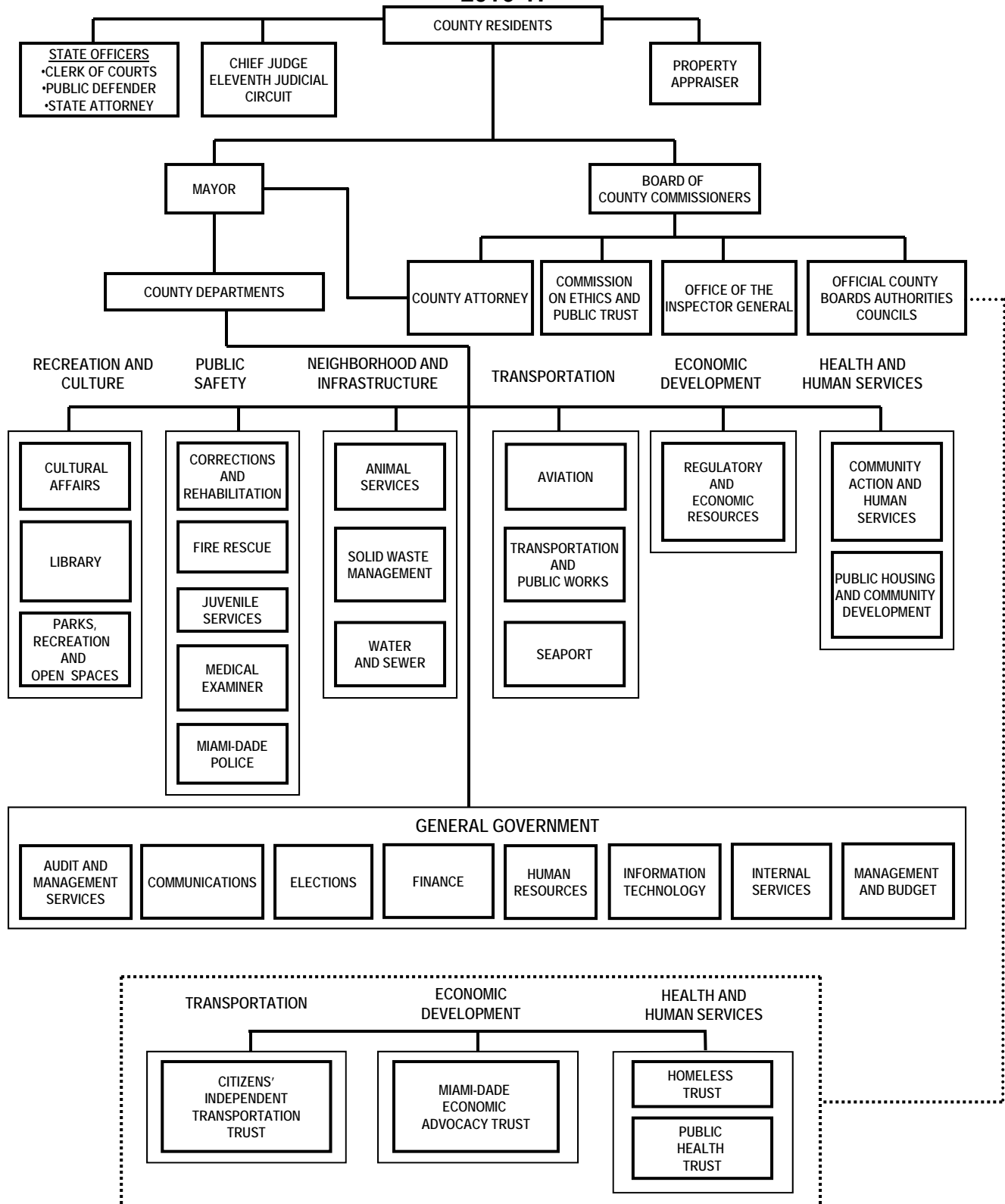
12/20/2017

Organization Chart

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

by STRATEGIC AREA
2016-17



Background and Plan Summary

Miami-Dade County, Florida

Background and Plan Summary

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

Description of Accounting System

This central services cost allocation plan describes the procedures used to identify, measure, and allocate costs to each of the departments comprising Miami-Dade County Government. This cost allocation plan identifies how costs accumulate and the allocation methodology used for assigning administrative costs to the benefiting departments.

This section of the cost allocation plan describes the accounting procedures used by the County to identify, measure and allocate costs to each benefiting department of the County. All administrative costs are accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances, and conform to the accounting principles and standards prescribed in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).

Accounting System

All administrative expenditures for the County are accounted for in the Financial Accounting Management Information System (FAMIS), the countywide financial reporting system. The Miami-Dade County Department of Finance is the functional owner of FAMIS. As such, the Department of Finance is responsible for the design, implementation, and operation of the subsystem.

In accordance with Government Auditing Standards, the County's external auditors issue an annual report on the consideration of the County's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of the annual audit performed in accordance with Government Auditing Standards.

Account Structure

For cost allocation purposes, the FAMIS account structure includes the Fund, Department, Division, Section, Index Code, Object, and Sub-object. The codes are described below.

Fund

The Fund is used to uniquely identify the County's Funds within a fund type. The Fund is a five-digit alphanumeric code that defines the fund. Active operating funds for the County include, but are not limited to the following:

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

Department-Division-Section

For the purposes of FAMIS, the organizational structure of an account consists of a single two digit alpha code that identifies the Department, a Division code that may be up to a four digit alpha-numeric code, and a Section code that may be up to a six digit alpha-numeric code.

Index Code

The Index Code is a maximum 12 digit alphanumeric code that is provided within FAMIS to accumulate costs which are unique to an organization and have not been otherwise classified. The Index Code is the mechanism by which all costs are identified and accumulated. As accounting requirements dictate, the County may create and/or delete Index Codes.

Object

Expenditure object codes are used to identify the type of services, materials, or other charges for which monies are expended. The Object code is a 3-digit numeric code that allows for the identification of specific types of expenditures within the broad FAMIS classification. Examples of Object codes include, but are not limited to:

Object Code	Object Code Description
001	Salaries
010	Fringe Benefits
210	Accounting & Auditing
215	Temporary Help Agency
223	Industrial Service Related
224	Other Outside Contractual Services
232	General Auto & Professional Liability
241	Equipment Maintenance
244	Outside Maintenance: Buildings & Grounds
245	Information Technology Department (ITD) Maintenance
251	Buildings County Owned: Rental
253	Communication Equipment: Rental
260	General Services Administration (GSA) Charges
261	Information Technology Department (ITD)
262	General County Support Charges
310	Telecommunications
311	Publications, Subscriptions, Memberships
312	Travel
314	Advertising
315	Printing & Graphics
316	Mailing Services
319	Petty Cash & Change Funds

Object Code	Object Code Description
320	Training
321	Reimbursements & Refunds
322	Taxes, Licenses & Permits
330	Miscellaneous
340	Reserve & Contingency
470	Office Supplies & Minor Equipment
493	Clothing & Uniforms
496	Other Materials & Supplies
570	Intrafund Transfer
910	Land Acquisition
950	Major Machinery, Equipment & Furniture
951	Automobiles & Vehicles

Sub-Object

The sub-object code is a 5-digit numeric code that allows for the further identification of specific types of expenditures within the defined Object code. The example, within the Object code 010 (Fringe Benefits), the sub-object codes are utilized to record and further differentiate the type of fringe benefit cost as follows: 01010 – Social Security; 01011 – Retirement; 01110 – Group Health Insurance; 01111 – Group Life Insurance; 01113 – Medicare Hospital Insurance; 01115 Worker's Compensation Insurance, etc.

Cost Allocation Methodology

The cost allocation methodology for Miami-Dade County is described in the following section of the plan. A brief description of the nature and extent of the services of each Central Service Department is provided on Schedule __.1 of each Central Service Department section of the cost allocation plan.

Cost Allocation Methodology

Miami-Dade County, Florida

Cost Allocation Methodology

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

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

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the County's accounting code structure. This capability allows for efficient balancing with the County's financial reporting systems.

Additionally MAXCARS™ 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.

A. Initiating the Process

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

- 1) Application of OMB cost principles;
- 2) Interviews;
- 3) Review of financial documents;
- 4) Review of organizational structure; and
- 5) Analysis of statistical data relative to benefit of services provided.

B. Establishing the Cost Pools to Be Allocated

Basically, 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.

<i>C. Establishing the Statistical Measurements or Bases for Allocation</i>	<p>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.</p>
<i>D. Accommodating Exceptions and Adjustments</i>	<p>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.</p>
<i>II. The Double Step-Down Methodology</i>	<p>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.</p> <p>To demonstrate the potential inequity of a single step-down, consider the costs of the Purchasing function and of the Information Technology Services function. Purchasing processes the purchase orders for the materials and supplies that Information Technology Services uses to serve the departments of the County. This cost is rightfully allocable to all the departments that Information Technology Services serves. If Purchasing allocates its costs sequentially after Information Technology Services allocates its costs, and then the costs that are attributable to the services provided to Information Technology Services will be prorated to the other departments served by Purchasing. This method can then allocate costs to departments disproportionate to the benefit received from those costs.</p> <p>Comparably, Information Technology Services provides services to Purchasing. Similarly, if Information Technology Services 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 Information Technology Services. Again this method can allocate costs to departments disproportionate to the benefit received from those costs.</p> <p>The double step-down is supported by the OMB consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.</p>
<i>A. The First Step-Down</i>	<p>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.</p>

1. The Process	<p>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:</p> <ol style="list-style-type: none"> 1) Costs from the audited financials, 2) Cost adjustments, 3) Credits, and 4) Costs received from other Central Service Departments that have completed their first round allocations.
2. The Results	<p>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.</p>
B. The Second Step-Down	<p>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.</p>
1. The Process	<p>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:</p> <ol style="list-style-type: none"> 1) Costs received from other Central Service Departments that have completed their second round allocations, and 2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.
2. The Results	<p>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.</p>
C. Supplemental Comments	<p>When the relationships between and among the Central Service Departments is 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.</p> <p>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.</p>

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization	<p>The Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none">1) Title page,2) Narrative of cost allocation methodology,3) Rate schedule(s) when applicable,4) Summary schedules, and5) Detail schedules.
A. Summary Schedules	<p>The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.</p>
1. Schedule A	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.</p>
2. Schedule C	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
3. Schedule E	<p>Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.</p>

4. Schedule F	Schedule F – Indirect Cost Rate Proposal calculates indirect cost rates for selected Receiving Departments. The indirect rate is computed as the total indirect costs allocated to the Receiving Department divided by the total Salary cost (object 001), excluding sub-objects 00154 Payment for Unused Sick Leave and 00155 Termination Payments, of the Receiving Department.
B. Detail Schedules	<p>The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.</p> <p>When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.</p>
1. Schedule _1	Schedule _1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.
2. Schedule _2	<p>Schedule _2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p> <ol style="list-style-type: none"> 1) Expenditures from the financial reports – balances to Schedule C, 2) Adjustments to financial reports – balances to Schedule C, and 3) Incoming costs from other Central Service Departments. <p>The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.</p>
3. Schedule _3	<p>Schedule _3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule _2 expenditure amounts. 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.

- 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2.

It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.

4. Schedule __.4

Schedules __.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

- 1) The statistical measurement used as a basis for allocation;
- 2) The identification of statistical measurement;
- 3) The source of the statistical measurement;
- 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;
- 5) The results of the first step-down – balances to functional total after first additions on Schedule __.3;
- 6) The results of the second step-down – balances to functional total of second additions on Schedule __.3; and
- 7) The totals allocated from both step-downs – balances to functional grand total from Schedule __.3.

Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

5. Schedule __.5

Schedules __.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

II. The Tracking Process

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule __.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeating the steps provided above in this section.

Cost Allocation Plan

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
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MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Allocated Costs By Department

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Groups

* Group

Central Service Departments	AD - ANIMAL SERVICES	AV - AVIATION	BU - GRANTS COORD	CL - CLERK OF COURT	CO - COMMUNITY ACTION & HUMAN	CR - CORRECTIONS & REHABILITATION	CU - CULTURAL AFFAIRS
DEPRECIATION	911,810	0	0	1,664,852	1,379,182	4,570,675	1,346,925
AT - COUNTY ATTORNEY	112,976	1,007,526	0	1,852	159,278	520,431	38,893
AU - AUDIT & MGMT	0	373,664	0	22,080	41,153	24,099	0
BU - MGMT & BUDGET	83,405	102,643	1,646,455	60,563	64,545	179,356	79,026
CC - COUNTY COMMISSION	9,174	76,654	0	115,496	194,622	136,952	9,627
CT - COMMUNICATIONS	502,218	53,489	0	71,191	68,434	52,525	55,987
ET - INFORMATION TECH	280,186	0	0	2,010,442	638,035	5,500,541	29,609
FN - FINANCE	128,988	229,152	0	224,618	452,949	329,321	72,002
GG - GENERAL GOVT	38,483	52,795	0	9,802,957	1,021,869	1,674,424	368,082
HR - HUMAN RESOURCES	72,766	476,099	0	434,402	168,082	1,235,746	17,308
ID - INTERNAL SERVICES	(7,531)	0	0	(1,577)	(73,183)	(19,133)	(29,228)
IG - INSPECTOR GENERAL	17,479	0	0	3,659	169,863	44,408	67,842
MA - MAYOR	29,023	190,698	0	0	66,090	477,297	8,044
LEAVE PAYMENTS	206,794	2,184,387	0	1,697,248	625,188	4,910,189	116,140
Total Allocated	2,385,771	4,747,107	1,646,455	16,107,783	4,976,107	19,636,831	2,180,257
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,385,771	4,747,107	1,646,455	16,107,783	4,976,107	19,636,831	2,180,257
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,385,771	4,747,107	1,646,455	16,107,783	4,976,107	19,636,831	2,180,257

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Central Service Departments	EC - ETHICS AND PUBLIC TRUST	EL - ELECTIONS	FR - FIRE	HD - PUBLIC HOUSING & COMMUNITY	HT - HOMELESS TRUST	HU - HURRICANE RECOVERY	ID - INTERNAL SERVICES (GRANTEE)
DEPRECIATION	0	1,280,142	15,963,745	185,083	86,122	0	0
AT - COUNTY ATTORNEY	0	129,645	324,112	529,692	140,757	0	0
AU - AUDIT & MGMT	0	61,917	0	71,454	0	0	0
BU - MGMT & BUDGET	12,522	90,067	163,755	76,512	3,033	0	0
CC - COUNTY COMMISSION	542	3,879	122,230	27,400	2,668	0	0
CT - COMMUNICATIONS	68,524	178,305	90,728	73,282	54,592	0	0
ET - INFORMATION TECH	19,796	141,617	1,481,628	198,557	11,031	0	0
FN - FINANCE	5,987	54,712	414,892	92,209	34,194	19,079	0
GG - GENERAL GOVT	4,001	2,409,712	684,788	32,260	7,241	1,316	0
HR - HUMAN RESOURCES	4,231	35,047	1,039,662	135,164	6,856	0	0
ID - INTERNAL SERVICES	0	(13,813)	(34,154)	(207)	(41,306)	0	16,256,721
IG - INSPECTOR GENERAL	0	32,061	79,271	481	95,875	0	0
MA - MAYOR	0	14,669	402,532	53,945	0	0	0
LEAVE PAYMENTS	36,164	173,367	5,923,198	568,865	38,550	0	0
Total Allocated	151,767	4,591,327	26,656,387	2,044,697	439,613	20,395	16,256,721
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	151,767	4,591,327	26,656,387	2,044,697	439,613	20,395	16,256,721
Adjustments	0	0	0	0	0	0	0
Proposed Costs	151,767	4,591,327	26,656,387	2,044,697	439,613	20,395	16,256,721

MIAMI-DADE COUNTY, FLORIDA
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Groups

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Central Service Departments	JA - JUDICIAL ADMINISTRATION	JU - JUVENILE SERVICES	LB - LIBRARIES	ME - MEDICAL EXAMINER	MM - ECONOMIC ADVOCACY TRUST	MP - METROPOLITAN PLANNING	MT - TRANSP & PW
DEPRECIATION	3,897,121	293,819	5,089,965	756,218	26,244	30,772	3,074,152
AT - COUNTY ATTORNEY	0	64,822	38,893	25,929	7,408	100,011	1,157,543
AU - AUDIT & MGMT	0	0	0	0	0	0	371,597
BU - MGMT & BUDGET	39,868	3,061	136,227	63,110	526	12,620	200,385
CC - COUNTY COMMISSION	10,718	5,379	22,246	3,795	668	668	612,727
CT - COMMUNICATIONS	51,362	55,879	112,304	51,865	69,993	81,478	2,061,010
ET - INFORMATION TECH	0	169,052	228,747	124,866	24,365	9,290	2,213,153
FN - FINANCE	2,110	41,760	155,021	41,303	12,193	25,947	1,383,116
GG - GENERAL GOVT	20,831,587	85,255	66,201	2,085,710	137,052	6,001	3,571,329
HR - HUMAN RESOURCES	64,823	36,159	159,235	29,575	5,940	4,352	1,539,264
ID - INTERNAL SERVICES	0	(1,717)	(4,504)	(1,541)	(17)	(3,023)	(369,154)
IG - INSPECTOR GENERAL	0	3,987	10,453	3,577	41	7,015	856,858
MA - MAYOR	0	14,669	62,147	12,934	0	2,524	601,275
LEAVE PAYMENTS	0	154,192	582,749	175,226	31,498	41,855	5,954,192
Total Allocated	24,897,589	926,317	6,659,684	3,372,567	315,911	319,510	23,227,447
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	24,897,589	926,317	6,659,684	3,372,567	315,911	319,510	23,227,447
Adjustments	0	0	0	0	0	0	0
Proposed Costs	24,897,589	926,317	6,659,684	3,372,567	315,911	319,510	23,227,447

MIAMI-DADE COUNTY, FLORIDA
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Allocated Costs By Department

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* Group

Central Service Departments	OC - ADMIN OFF OF THE COURTS	PA - PROPERTY APPRAISER	PD - POLICE	PE - REGULATORY & ECONOMIC	PR - PARKS, REC & OPEN SPACES	PU - PUBLIC DEFENDER	SP - SEAPORT
DEPRECIATION	0	1,143,987	10,846,945	1,299,310	8,839,865	350,763	0
AT - COUNTY ATTORNEY	0	331,521	1,039,011	1,607,597	216,692	0	542,657
AU - AUDIT & MGMT	14,657	0	0	140,653	6,483	0	187,114
BU - MGMT & BUDGET	0	36,239	231,536	113,992	170,350	0	72,591
CC - COUNTY COMMISSION	0	16,805	206,591	179,689	133,154	0	23,579
CT - COMMUNICATIONS	0	264,016	56,435	237,841	259,709	0	297,798
ET - INFORMATION TECH	0	558,853	7,981,779	518,454	1,396,367	0	171,851
FN - FINANCE	83,044	37,673	489,101	664,295	2,273,577	4,296	160,217
GG - GENERAL GOVT	30,007	2,062,034	4,523,280	1,106,207	327,477	2,348,279	12,731
HR - HUMAN RESOURCES	0	145,279	1,792,474	343,684	361,803	0	113,241
ID - INTERNAL SERVICES	(603)	(2,583)	(43,063)	(4,422)	(80,985)	(11)	(39,078)
IG - INSPECTOR GENERAL	1,398	5,997	99,956	10,263	187,975	24	90,701
MA - MAYOR	0	0	692,602	140,855	144,640	0	46,689
LEAVE PAYMENTS	350,788	685,667	8,159,647	1,742,672	1,353,927	0	555,637
Total Allocated	479,291	5,285,488	36,076,294	8,101,090	15,591,034	2,703,351	2,235,728
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	479,291	5,285,488	36,076,294	8,101,090	15,591,034	2,703,351	2,235,728
Adjustments	0	0	0	0	0	0	0
Proposed Costs	479,291	5,285,488	36,076,294	8,101,090	15,591,034	2,703,351	2,235,728

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Allocated Costs By Department

MIAMI-DADE COUNTY, FL v2
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Groups

* Group

Central Service Departments	TT - OFFICE OF THE CITT	VZ - VIZCAYA	PUBLIC HEALTH TRUST	ALL OTHER*	SubTotal	Direct Billed	Unallocated
DEPRECIATION	26,682	0	276,995	32,158,284	95,499,658	0	0
AT - COUNTY ATTORNEY	37,041	25,929	2,172,477	1,387,200	11,719,893	0	0
AU - AUDIT & MGMT	462,686	0	0	370,798	2,148,355	0	0
BU - MGMT & BUDGET	36,515	14,167	36,351	690,463	4,419,883	0	0
CC - COUNTY COMMISSION	2,584	2,627	912	265,900	2,187,286	0	18,181,470
CT - COMMUNICATIONS	86,037	75,023	51,362	440,943	5,522,330	0	225,893
ET - INFORMATION TECH	4,645	36,576	1,742	2,039,364	25,790,546	0	(1,523,426)
FN - FINANCE	8,699	42,115	0	2,314,376	9,796,946	0	21,285,184
GG - GENERAL GOVT	2,871	15,046	110	5,801,081	59,110,186	0	705,231,490
HR - HUMAN RESOURCES	2,018	23,036	757	1,366,833	9,613,836	0	0
ID - INTERNAL SERVICES	(227)	(2,668)	0	(31,147)	15,451,846	0	15,268,156
IG - INSPECTOR GENERAL	528	6,192	0	72,297	1,868,201	0	0
MA - MAYOR	0	9,937	0	533,925	3,504,495	0	2,253,735
LEAVE PAYMENTS	23,027	100,712	0	5,299,889	41,691,768	0	0
Total Allocated	693,106	348,692	2,540,706	52,710,206	288,325,229	0	760,922,502
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	693,106	348,692	2,540,706	52,710,206	288,325,229	0	760,922,502
Adjustments	0	0	0	0	0	0	0
Proposed Costs	693,106	348,692	2,540,706	52,710,206	288,325,229	0	760,922,502

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
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Allocated Costs By Department

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* Group

Central Service Departments Total

DEPRECIATION	95,499,658
AT - COUNTY ATTORNEY	11,719,893
AU - AUDIT & MGMT	2,148,355
BU - MGMT & BUDGET	4,419,883
CC - COUNTY COMMISSION	20,368,756
CT - COMMUNICATIONS	5,748,223
ET - INFORMATION TECH	24,267,120
FN - FINANCE	31,082,130
GG - GENERAL GOVT	764,341,676
HR - HUMAN RESOURCES	9,613,836
ID - INTERNAL SERVICES	30,720,002
IG - INSPECTOR GENERAL	1,868,201
MA - MAYOR	5,758,230
LEAVE PAYMENTS	41,691,768
Total Allocated	<u>1,049,247,731</u>
Roll Forward	0
Cost With Roll Forward	<u>1,049,247,731</u>
Adjustments	0
Proposed Costs	<u><u>1,049,247,731</u></u>



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Summary Of Allocated Costs

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
DEPRECIATION	0	116,144,800	
AT - COUNTY ATTORNEY	17,013,818	(40,632)	
AU - AUDIT & MGMT	4,129,126	(2,186,834)	
BU - MGMT & BUDGET	31,365,070	(28,587,190)	
CC - COUNTY COMMISSION	18,377,059	(821,404)	
CT - COMMUNICATIONS	15,926,817	(10,665,708)	
ET - INFORMATION TECH	199,040,016	(183,861,830)	
FN - FINANCE	43,157,768	(13,068,607)	
GG - GENERAL GOVT	776,735,569	0	
HR - HUMAN RESOURCES	8,228,793	(97,287)	
ID - INTERNAL SERVICES	327,419,837	(310,987,901)	
IG - INSPECTOR GENERAL	5,574,337	(4,230,441)	
MA - MAYOR	4,593,932	(171,712)	
LEAVE PAYMENTS	36,260,335	0	
AD - ANIMAL SERVICES			2,385,771
AV - AVIATION			4,747,107
BU - GRANTS COORD			1,646,455
CL - CLERK OF COURT			16,107,783
CO - COMMUNITY ACTION & HUMAN SERVICES			4,976,107
CR - CORRECTIONS & REHABILITATION			19,636,831
CU - CULTURAL AFFAIRS			2,180,257
EC - ETHICS AND PUBLIC TRUST			151,767
EL - ELECTIONS			4,591,327
FR - FIRE			26,656,387
HD - PUBLIC HOUSING & COMMUNITY DEVELOP			2,044,697
HT - HOMELESS TRUST			439,613
HU - HURRICANE RECOVERY			20,395
ID - INTERNAL SERVICES (GRANTEE)			16,256,721
JA - JUDICIAL ADMINISTRATION			24,897,589
JU - JUVENILE SERVICES			926,317
LB - LIBRARIES			6,659,684
ME - MEDICAL EXAMINER			3,372,567
MM - ECONOMIC ADVOCACY TRUST			315,911
MP - METROPOLITAN PLANNING ORGANIZATION			319,510
MT - TRANSP & PW			23,227,447

All Monetary Values Are \$ Dollars

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MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Summary Of Allocated Costs

* Group				
Department	Total Expenditures	Cost Adjustments	Total Allocated	
OC - ADMIN OFF OF THE COURTS			479,291	
PA - PROPERTY APPRAISER			5,285,488	
PD - POLICE			36,076,294	
PE - REGULATORY & ECONOMIC RESOURCES			8,101,090	
PR - PARKS, REC & OPEN SPACES			15,591,034	
PU - PUBLIC DEFENDER			2,703,351	
SP - SEAPORT			2,235,728	
TT - OFFICE OF THE CITT			693,106	
VZ - VIZCAYA			348,692	
PUBLIC HEALTH TRUST			2,540,706	
ALL OTHER*			52,710,206	
Direct Billed Total			0	
Unallocated Total			760,922,502	
Totals	<u>1,487,822,477</u>	<u>(438,574,746)</u>	<u>1,049,247,731</u>	Deviation 0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
DEPRECIATION		
1.4.1 EQUIPMENT DEPRECIATION	EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT	FY16 DEPRECIATION DETAIL REPORT - FINANCE
1.4.2 STEPHEN P. CLARK CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.3 GALLOWAY ROAD COMPLEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.4 COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.5 DADE COUNTY COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.6 CHILDREN'S COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.7 SOUTH DADE GOVT CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.8 NORTH DADE JUSTICE CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.9 OVERTOWN TRANSIT VILLAGE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.10 E.R. GRAHAM BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.11 METRO ANNEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.12 CENTRAL FACILITIES (CSF)	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.13 CALEB CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.14 CO-OP EXTENSION	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.15 PUBLIC DEFENDERS BUILDING	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.16 WEST LOT	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.17 RADIO SHOP	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.18 CULTURAL ARTS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.19 MEDICAL EXAMINERS BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.20 RECORDS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
1.4.21 ISD FACILITIES	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
1.4.22 OTHER BUILDINGS	BUILDING DEPRECIATION EXPENSE BY DEPARTMENT	FY16 DEPRECIATION DETAIL REPORT - FINANCE
AT - COUNTY ATTORNEY		
2.4.1 COUNTY ATTORNEY	PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT	FY16 ATTORNEY TIME - ATTORNEY'S OFFICE
2.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
AU - AUDIT & MGMT		
3.4.1 AUDIT SERVICES	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY16 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT
3.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BU - MGMT & BUDGET		
4.4.1 MANAGEMENT & BUDGET	STAFF EFFORT DISTRIBUTION BY DEPARTMENT	FY16 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT &
4.4.2 GRANTS COORDINATION	DIRECT ALLOCATION TO GRANTS COORDINATION	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
4.4.3 MGMT PLANNING & STRATEGY	NUMBER OF EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
4.4.4 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
CC - COUNTY COMMISSION		
5.4.1 AUDITOR	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY16 AUDIT HOURS - COMMISSION AUDITOR
5.4.2 DEBT COLLECTION AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY16 TRANSACTION COUNT - FINANCE
5.4.3 INTERGOV'T AFFAIRS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
5.4.4 AGENDA COORDINATION	NUMBER OF AGENDA ITEMS BY DEPARTMENT	FY16 AGENDA ITEMS - AGENDA COORDINATION
5.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
CT - COMMUNICATIONS		
6.4.1 CALL CENTER OPERATIONS	311 OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.2 TELEVISION	TOTAL MDTV OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.3 ONLINE SERVICES	TOTAL ON-LINE SERVICES OPERATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.4 GRAPHIC DES & TRANSL SVCS	TOTAL GRAPHIC & TRANSLATIONS COST BY DEPARTMENT	GIC SUMMARY REPORT - COMMUNICATIONS
6.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
ET - INFORMATION TECH		
7.4.1 INFO TECH	NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.2 CORRECTIONS/POLICE & CJIS	NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
7.4.4 INDIRECT COSTS	NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
FN - FINANCE		
8.4.1 FINANCE	NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT	FY16 TRANSACTION COUNT - FINANCE
8.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
GG - GENERAL GOVT		
9.4.1 INSURANCE	REGULAR SALARIES BY GENERAL FUND DEPARTMENT	FY16 EXPENDITURE REPORT - FINANCE
9.4.2 EXTERNAL ANNUAL AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY16 TRANSACTION COUNT - FINANCE
9.4.3 TRAINING	NUMBER OF EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.4 CONSULTING SVCS	COST IDENTIFIED TO BENEFITING DEPARTMENT	COST ANALYSIS - MANAGEMENT AND BUDGET
9.4.5 EMPLOYEE PHYSICAL EXAMS	NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.6 PROPERTY INSURANCE	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
9.4.7 SOFTWARE MAINTENANCE	NUMBER OF EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.8 PRINTING	TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT	FY17 ADOPTED BUDGET - MANAGEMENT AND BUDGET
9.4.9 MEMBERSHIPS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.10 EMPLOYEE AWARDS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.11 GENERAL FUND BLDG RENTAL	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY16 ISD RENT ROLL - INTERNAL SERVICES
9.4.12 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
HR - HUMAN RESOURCES		
10.4.1 HUMAN RESOURCES	NUMBER OF EMPLOYEES BY DEPARTMENT	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
10.4.2 EMPLOYEE & LABOR RELATION	NUMBER OF UNION EMPLOYEES BY DEPARTMENT	FY16 UNION EMPLOYEE COUNT - HUMAN RESOURCES
10.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
ID - INTERNAL SERVICES		
11.4.1 FLEET MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.2 MATERIALS MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.4 FACILITIES & UTILITIES MG	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.5 PROCUREMENT MGMT	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.6 SMALL BUSINESS DEVELOP	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.7 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
IG - INSPECTOR GENERAL		
12.4.1 INSPECTOR GENERAL	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	PO PAYMENTS BY DEPARTMENT - FINANCE
12.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
MA - MAYOR		
13.4.1 COUNTY ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR	FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES
LEAVE PAYMENTS		
14.4.1 LEAVE PAYMENTS	EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT	FY16 EXPENDITURES - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Indirect Cost Rate Proposal

* Group	Central Service	Dept Admin	Dept Admin	Total Indirect	Indirect Cost	Indirect Cost
Receiving Departments	Costs	Personnel Costs	Other Costs	Costs	Rate Base	Rate
AD - ANIMAL SERVICES	2,385,771	0	0	2,385,771	7,779,070	30.6691 %
AV - AVIATION	4,747,107	0	0	4,747,107	87,278,122	5.4391 %
BU - GRANTS COORD	1,646,455	0	0	1,646,455	2,689,798	61.2111 %
CL - CLERK OF COURT	16,107,783	0	0	16,107,783	60,023,385	26.8358 %
CO - COMMUNITY	4,976,107	0	0	4,976,107	25,831,222	19.2639 %
CR - CORRECTIONS &	19,636,831	0	0	19,636,831	201,055,508	9.7669 %
CU - CULTURAL AFFAIRS	2,180,257	0	0	2,180,257	5,230,150	41.6863 %
EC - ETHICS AND PUBLIC	151,767	0	0	151,767	1,402,808	10.8188 %
EL - ELECTIONS	4,591,327	0	0	4,591,327	6,908,202	66.4620 %
FR - FIRE	26,656,387	0	0	26,656,387	235,824,287	11.3035 %
HD - PUBLIC HOUSING &	2,044,697	0	0	2,044,697	22,275,161	9.1793 %
HT - HOMELESS TRUST	439,613	0	0	439,613	1,385,694	31.7251 %
ID - INTERNAL SERVICES	16,256,721	0	0	16,256,721	44,095,815	36.8668 %
JU - JUVENILE SERVICES	926,317	0	0	926,317	5,830,403	15.8877 %
LB - LIBRARIES	6,659,684	0	0	6,659,684	21,864,254	30.4592 %
ME - MEDICAL EXAMINER	3,372,567	0	0	3,372,567	6,413,127	52.5885 %
MM - ECONOMIC	315,911	0	0	315,911	1,170,285	26.9944 %
MP - METROPOLITAN	319,510	0	0	319,510	1,591,178	20.0801 %
MT - TRANSP & PW	23,227,447	0	0	23,227,447	265,536,340	8.7474 %
OC - ADMIN OFF OF THE	479,291	0	0	479,291	12,399,513	3.8654 %
PA - PROPERTY	5,285,488	0	0	5,285,488	25,178,345	20.9922 %
PD - POLICE	36,076,294	0	0	36,076,294	349,636,774	10.3182 %
PE - REGULATORY &	8,101,090	0	0	8,101,090	65,289,306	12.4080 %
PR - PARKS, REC &	15,591,034	0	0	15,591,034	57,628,576	27.0543 %
SP - SEAPORT	2,235,728	0	0	2,235,728	20,496,803	10.9077 %
TT - OFFICE OF THE CITT	693,106	0	0	693,106	856,985	80.8773 %
VZ - VIZCAYA	348,692	0	0	348,692	3,776,004	9.2344 %
ALL OTHER*	52,710,206	0	0	52,710,206	233,196,729	22.6033 %
Composite Rate	258,163,188	0	0	258,163,188	1,772,643,844	14.5637 %

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

DEPRECIATION

NATURE AND EXTENT OF SERVICES

Miami-Dade County maintains a fixed asset inventory of all equipment purchased and assigned to each department. Further, in accordance with GASB 34, the County computes the depreciation expense for all county-owned capitalized equipment. The calculated **Equipment Depreciation** expense has been allocated to the departments to which the equipment is assigned. The costs shown represent the fiscal year depreciated cost as of September 30, 2016.

In addition to equipment depreciation, this schedule includes the fiscal year depreciation expense on county-owned buildings. For purposes of this cost allocation plan, the following buildings have been separately identified and the costs allocated based on the total occupied square footage by department within each facility:

- | | | |
|---------------------------------------|-------------------------------------|-------------------------------|
| • Stephen P. Clark Center | • Overtown Transit Village | • West Lot |
| • Galloway Road Complex | • E.R. Graham Building | • Radio Shop |
| • Courthouse | • Metro Annex | • Cultural Arts Center |
| • Dade County Courthouse | • Central Facilities (CSF) | • Medical Examiners |
| • Children's Courthouse | • Caleb Center | • Records Center |
| • South Dade Government Center | • Co-Op Extension | |
| • North Dade Justice Center | • Public Defender's Building | |

The building depreciation expense recorded for **Internal Services Division (ISD) Facilities** have been separately identified and allocated directly to Internal Services.

The building depreciation expense recorded for **Other Buildings** has been separately identified and allocated to the benefiting departments based on the actual recorded depreciation expense.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
DEPRECIATION EXPENSE	116,144,800			
Total Departmental Cost Adjustments:	116,144,800			116,144,800
Total To Be Allocated:	116,144,800	0		116,144,800

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION

	Total	General & Admin	EQUIPMENT	STEPHEN P. CLARK	GALLOWAY ROAD
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	116,144,800	0	52,920,305	3,179,992	476,469
Functional Cost	116,144,800	0	52,920,305	3,179,992	476,469
Allocation Step 1					
1st Allocation	116,144,800	0	52,920,305	3,179,992	476,469
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	116,144,800	0	52,920,305	3,179,992	476,469

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION

	COURTHOUSE	DADE COUNTY	CHILDREN'S COURTHOUSE	SOUTH DADE GOVT	NORTH DADE JUSTICE
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	1,223,620	46,279	2,592,386	686,889	33,957
Functional Cost	1,223,620	46,279	2,592,386	686,889	33,957
Allocation Step 1					
1st Allocation	1,223,620	46,279	2,592,386	686,889	33,957
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	1,223,620	46,279	2,592,386	686,889	33,957

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION

	OVERTOWN TRANSIT	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES (CSF)	CALEB CENTER
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	2,627,631	294,510	41,249	929,820	283,978
Functional Cost	2,627,631	294,510	41,249	929,820	283,978
Allocation Step 1					
1st Allocation	2,627,631	294,510	41,249	929,820	283,978
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	2,627,631	294,510	41,249	929,820	283,978

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION

	CO-OP EXTENSION	PUBLIC DEFENDERS	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	14,137	106,305	491,288	95,122	1,549,198
Functional Cost	14,137	106,305	491,288	95,122	1,549,198
Allocation Step 1					
1st Allocation	14,137	106,305	491,288	95,122	1,549,198
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	14,137	106,305	491,288	95,122	1,549,198

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department DEPRECIATION

	MEDICAL EXAMINERS	RECORDS CENTER	ISD FACILITIES	OTHER BUILDINGS
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
DEPRECIATION EXPENSE	387,907	40,796	736,455	47,386,507
Functional Cost	387,907	40,796	736,455	47,386,507
Allocation Step 1				
1st Allocation	387,907	40,796	736,455	47,386,507
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 10 DEPRECIATION				
Total Allocated	387,907	40,796	736,455	47,386,507

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	157,313.94	0.2973	157,314		157,314		157,314
AT - COUNTY ATTORNEY	15,772.34	0.0298	15,772		15,772		15,772
BU - MGMT & BUDGET	1,141,092.84	2.1562	1,141,093		1,141,093		1,141,093
CC - COUNTY COMMISSION	22,897.02	0.0433	22,897		22,897		22,897
CL - CLERK OF COURT	194,430.05	0.3674	194,430		194,430		194,430
CO - COMMUNITY ACTION & HUMAN	148,658.94	0.2809	148,659		148,659		148,659
CR - CORRECTIONS & REHABILITATION	887,743.06	1.6775	887,743		887,743		887,743
CT - COMMUNICATIONS	179,801.66	0.3398	179,801		179,801		179,801
CU - CULTURAL AFFAIRS	201,895.56	0.3815	201,896		201,896		201,896
EL - ELECTIONS	1,082,936.34	2.0464	1,082,936		1,082,936		1,082,936
ET - INFORMATION TECH	8,627,865.45	16.3035	8,627,866		8,627,866		8,627,866
FN - FINANCE	1,758,038.55	3.3220	1,758,038		1,758,038		1,758,038
FR - FIRE	13,635,497.43	25.7662	13,635,497		13,635,497		13,635,497
GG - GENERAL GOVT	97,712.34	0.1846	97,713		97,713		97,713
HR - HUMAN RESOURCES	535.38	0.0010	536		536		536
HT - HOMELESS TRUST	52,720.92	0.0996	52,721		52,721		52,721
ID - INTERNAL SERVICES	4,619,951.30	8.7300	4,619,951		4,619,951		4,619,951
IG - INSPECTOR GENERAL	1,890.08	0.0036	1,890		1,890		1,890
JA - JUDICIAL ADMINISTRATION	1,157,270.20	2.1868	1,157,270		1,157,270		1,157,270
JU - JUVENILE SERVICES	3,858.96	0.0073	3,859		3,859		3,859
LB - LIBRARIES	2,684,857.88	5.0734	2,684,858		2,684,858		2,684,858
ME - MEDICAL EXAMINER	368,310.62	0.6960	368,311		368,311		368,311
MT - TRANSP & PW	1,893,338.38	3.5777	1,893,338		1,893,338		1,893,338
PA - PROPERTY APPRAISER	660,504.07	1.2481	660,504		660,504		660,504
PD - POLICE	9,203,084.66	17.3905	9,203,084		9,203,084		9,203,084

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PE - REGULATORY & ECONOMIC	191,169.90	0.3612	191,170		191,170		191,170
PR - PARKS, REC & OPEN SPACES	1,224,325.30	2.3135	1,224,326		1,224,326		1,224,326
PU - PUBLIC DEFENDER	13,091.04	0.0247	13,091		13,091		13,091
ALL OTHER	2,693,741.03	5.0902	2,693,741		2,693,741		2,693,741
SubTotal	52,920,305.24	100.0000	52,920,305		52,920,305		52,920,305
Total	52,920,305.24	100.0000	52,920,305		52,920,305		52,920,305

Allocation Basis: EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT

Allocation Source: FY16 DEPRECIATION DETAIL REPORT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - STEPHEN P. CLARK CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - COUNTY ATTORNEY	37,058.00	6.2224	197,872		197,872		197,872
BU - MGMT & BUDGET	18,372.00	3.0848	98,098		98,098		98,098
CC - COUNTY COMMISSION	44,773.00	7.5178	239,067		239,067		239,067
CL - CLERK OF COURT	26,178.00	4.3955	139,778		139,778		139,778
CT - COMMUNICATIONS	18,407.00	3.0907	98,285		98,285		98,285
CU - CULTURAL AFFAIRS	10,887.00	1.8280	58,131		58,131		58,131
EL - ELECTIONS	560.00	0.0940	2,990		2,990		2,990
ET - INFORMATION TECH	11,339.00	1.9039	60,545		60,545		60,545
FN - FINANCE	26,761.00	4.4934	142,891		142,891		142,891
HR - HUMAN RESOURCES	33,838.00	5.6817	180,679		180,679		180,679
HT - HOMELESS TRUST	3,363.00	0.5647	17,957		17,957		17,957
ID - INTERNAL SERVICES	97,193.00	16.3197	518,965		518,965		518,965
MA - MAYOR	21,985.00	3.6915	117,389		117,389		117,389
MM - ECONOMIC ADVOCACY TRUST	4,915.00	0.8253	26,244		26,244		26,244
MP - METROPOLITAN PLANNING	5,763.00	0.9677	30,772		30,772		30,772
MT - TRANSP & PW	117,279.00	19.6927	626,213		626,213		626,213
PA - PROPERTY APPRAISER	63,816.00	10.7153	340,747		340,747		340,747
PE - REGULATORY & ECONOMIC	37,721.00	6.3337	201,412		201,412		201,412
TT - OFFICE OF THE CITT	4,997.00	0.8390	26,682		26,682		26,682
ALL OTHER	10,352.00	1.7382	55,275		55,275		55,275
SubTotal	595,557.00	100.0000	3,179,992		3,179,992		3,179,992
Total	595,557.00	100.0000	3,179,992		3,179,992		3,179,992

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES



All Monetary Values Are \$ Dollars
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MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - GALLOWAY ROAD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ET - INFORMATION TECH	92,895.00	82.7418	394,239		394,239		394,239
FR - FIRE	7,223.00	6.4335	30,654		30,654		30,654
PD - POLICE	12,153.00	10.8247	51,576		51,576		51,576
SubTotal	112,271.00	100.0000	476,469		476,469		476,469
Total	112,271.00	100.0000	476,469		476,469		476,469

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	49,635.00	19.0710	233,357		233,357		233,357
CR - CORRECTIONS & REHABILITATION	1,356.00	0.5210	6,375		6,375		6,375
ID - INTERNAL SERVICES	787.00	0.3024	3,700		3,700		3,700
JA - JUDICIAL ADMINISTRATION	183,920.00	70.6667	864,692		864,692		864,692
PD - POLICE	805.00	0.3093	3,785		3,785		3,785
PU - PUBLIC DEFENDER	6,086.00	2.3384	28,613		28,613		28,613
ALL OTHER	17,675.00	6.7912	83,098		83,098		83,098
SubTotal	260,264.00	100.0000	1,223,620		1,223,620		1,223,620
Total	260,264.00	100.0000	1,223,620		1,223,620		1,223,620

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - DADE COUNTY COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	57,447.00	24.1698	11,186		11,186		11,186
JA - JUDICIAL ADMINISTRATION	180,234.00	75.8302	35,093		35,093		35,093
SubTotal	237,681.00	100.0000	46,279		46,279		46,279
Total	237,681.00	100.0000	46,279		46,279		46,279

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - CHILDREN'S COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	22,515.00	7.3537	190,637		190,637		190,637
CR - CORRECTIONS & REHABILITATION	7,355.00	2.4023	62,276		62,276		62,276
JA - JUDICIAL ADMINISTRATION	177,669.00	58.0293	1,504,343		1,504,343		1,504,343
PD - POLICE	10,549.00	3.4455	89,320		89,320		89,320
PU - PUBLIC DEFENDER	23,946.00	7.8211	202,754		202,754		202,754
ALL OTHER	64,137.00	20.9481	543,056		543,056		543,056
SubTotal	306,171.00	100.0000	2,592,386		2,592,386		2,592,386
Total	306,171.00	100.0000	2,592,386		2,592,386		2,592,386

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - SOUTH DADE GOVT CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - COUNTY COMMISSION	6,017.00	9.1066	62,552		62,552		62,552
CL - CLERK OF COURT	13,907.00	21.0479	144,576		144,576		144,576
CO - COMMUNITY ACTION & HUMAN	492.00	0.7446	5,115		5,115		5,115
ET - INFORMATION TECH	735.00	1.1124	7,641		7,641		7,641
FR - FIRE	2,262.00	3.4235	23,516		23,516		23,516
ID - INTERNAL SERVICES	2,102.00	3.1813	21,852		21,852		21,852
JA - JUDICIAL ADMINISTRATION	16,406.00	24.8303	170,555		170,555		170,555
JU - JUVENILE SERVICES	3,386.00	5.1246	35,201		35,201		35,201
PA - PROPERTY APPRAISER	13,730.00	20.7800	142,736		142,736		142,736
PD - POLICE	443.00	0.6705	4,605		4,605		4,605
PE - REGULATORY & ECONOMIC	1,706.00	2.5820	17,735		17,735		17,735
ALL OTHER	4,887.00	7.3963	50,805		50,805		50,805
SubTotal	66,073.00	100.0000	686,889		686,889		686,889
Total	66,073.00	100.0000	686,889		686,889		686,889

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - NORTH DADE JUSTICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	13,290.00	32.2354	10,946		10,946		10,946
JA - JUDICIAL ADMINISTRATION	27,045.00	65.5986	22,275		22,275		22,275
PD - POLICE	286.00	0.6937	236		236		236
ALL OTHER	607.00	1.4723	500		500		500
SubTotal	41,228.00	100.0000	33,957		33,957		33,957
Total	41,228.00	100.0000	33,957		33,957		33,957

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - OVERTOWN TRANSIT VILLAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AU - AUDIT & MGMT	10,932.00	1.6107	42,323		42,323		42,323
CL - CLERK OF COURT	43,962.00	6.4773	170,199		170,199		170,199
CO - COMMUNITY ACTION & HUMAN	55,090.00	8.1169	213,281		213,281		213,281
CR - CORRECTIONS & REHABILITATION	21,938.00	3.2323	84,933		84,933		84,933
ET - INFORMATION TECH	1,740.00	0.2564	6,736		6,736		6,736
HD - PUBLIC HOUSING & COMMUNITY	45,305.00	6.6752	175,398		175,398		175,398
HR - HUMAN RESOURCES	4,471.00	0.6587	17,309		17,309		17,309
ID - INTERNAL SERVICES	1,651.00	0.2433	6,392		6,392		6,392
JA - JUDICIAL ADMINISTRATION	36,909.00	5.4381	142,893		142,893		142,893
MT - TRANSP & PW	96,392.00	14.2022	373,182		373,182		373,182
PD - POLICE	40,798.00	6.0111	157,950		157,950		157,950
PE - REGULATORY & ECONOMIC	158,066.00	23.2890	611,954		611,954		611,954
ALL OTHER	161,457.00	23.7888	625,081		625,081		625,081
SubTotal	678,711.00	100.0000	2,627,631		2,627,631		2,627,631
Total	678,711.00	100.0000	2,627,631		2,627,631		2,627,631

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - E.R. GRAHAM BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	113,880.00	100.0000	294,510		294,510		294,510
SubTotal	113,880.00	100.0000	294,510		294,510		294,510
Total	113,880.00	100.0000	294,510		294,510		294,510

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - METRO ANNEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CO - COMMUNITY ACTION & HUMAN	3,220.00	19.3626	7,987		7,987		7,987
FN - FINANCE	4,993.00	30.0241	12,385		12,385		12,385
PE - REGULATORY & ECONOMIC	3,415.00	20.5352	8,471		8,471		8,471
ALL OTHER	5,002.00	30.0781	12,406		12,406		12,406
SubTotal	16,630.00	100.0000	41,249		41,249		41,249
Total	16,630.00	100.0000	41,249		41,249		41,249

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - CENTRAL FACILITIES (CSF)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	17,263.00	38.2924	356,051		356,051		356,051
ID - INTERNAL SERVICES	15,483.00	34.3441	319,338		319,338		319,338
PE - REGULATORY & ECONOMIC	12,336.00	27.3635	254,431		254,431		254,431
SubTotal	45,082.00	100.0000	929,820		929,820		929,820
Total	45,082.00	100.0000	929,820		929,820		929,820

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - CALEB CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CO - COMMUNITY ACTION & HUMAN	9,058.00	22.1924	63,021		63,021		63,021
CU - CULTURAL AFFAIRS	18,560.00	45.4726	129,133		129,133		129,133
LB - LIBRARIES	13,197.80	32.3350	91,824		91,824		91,824
SubTotal	40,815.80	100.0000	283,978		283,978		283,978
Total	40,815.80	100.0000	283,978		283,978		283,978

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - CO-OP EXTENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PE - REGULATORY & ECONOMIC	16,368.00	100.0000	14,137		14,137		14,137
SubTotal	16,368.00	100.0000	14,137		14,137		14,137
Total	16,368.00	100.0000	14,137		14,137		14,137

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - PUBLIC DEFENDERS BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PU - PUBLIC DEFENDER	77,838.00	100.0000	106,305		106,305		106,305
SubTotal	77,838.00	100.0000	106,305		106,305		106,305
Total	77,838.00	100.0000	106,305		106,305		106,305

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - WEST LOT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - FINANCE	52,000.00	95.1736	467,576		467,576		467,576
ID - INTERNAL SERVICES	2,637.00	4.8264	23,712		23,712		23,712
SubTotal	54,637.00	100.0000	491,288		491,288		491,288
Total	54,637.00	100.0000	491,288		491,288		491,288

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - RADIO SHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES	11,008.00	100.0000	95,122		95,122		95,122
SubTotal	11,008.00	100.0000	95,122		95,122		95,122
Total	11,008.00	100.0000	95,122		95,122		95,122

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - CULTURAL ARTS CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	30,000.00	11.1604	172,896		172,896		172,896
ET - INFORMATION TECH	3,033.00	1.1283	17,480		17,480		17,480
LB - LIBRARIES	121,255.00	45.1084	698,819		698,819		698,819
ALL OTHER	114,520.00	42.6029	660,003		660,003		660,003
SubTotal	268,808.00	100.0000	1,549,198		1,549,198		1,549,198
Total	268,808.00	100.0000	1,549,198		1,549,198		1,549,198

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - MEDICAL EXAMINERS BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	91,776.00	100.0000	387,907		387,907		387,907
SubTotal	91,776.00	100.0000	387,907		387,907		387,907
Total	91,776.00	100.0000	387,907		387,907		387,907

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - RECORDS CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	30,500.00	100.0000	40,796		40,796		40,796
SubTotal	30,500.00	100.0000	40,796		40,796		40,796
Total	30,500.00	100.0000	40,796		40,796		40,796

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT
Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - ISD FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES	100	100.0000	736,455		736,455		736,455
SubTotal	100	100.0000	736,455		736,455		736,455
Total	100	100.0000	736,455		736,455		736,455

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department DEPRECIATION

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	754,496.58	1.5922	754,496		754,496		754,496
CO - COMMUNITY ACTION & HUMAN	941,119.44	1.9860	941,119		941,119		941,119
CR - CORRECTIONS & REHABILITATION	3,529,348.02	7.4480	3,529,348		3,529,348		3,529,348
CU - CULTURAL AFFAIRS	957,765.24	2.0212	957,765		957,765		957,765
EL - ELECTIONS	194,216.52	0.4099	194,216		194,216		194,216
FR - FIRE	2,274,077.88	4.7990	2,274,078		2,274,078		2,274,078
HD - PUBLIC HOUSING & COMMUNITY	9,685.20	0.0204	9,685		9,685		9,685
HT - HOMELESS TRUST	15,443.64	0.0326	15,444		15,444		15,444
ID - INTERNAL SERVICES	290,981.40	0.6141	290,982		290,982		290,982
JU - JUVENILE SERVICES	254,759.52	0.5376	254,759		254,759		254,759
LB - LIBRARIES	1,614,464.08	3.4070	1,614,464		1,614,464		1,614,464
MT - TRANSP & PW	181,419.12	0.3829	181,419		181,419		181,419
PD - POLICE	1,336,389.18	2.8202	1,336,389		1,336,389		1,336,389
PR - PARKS, REC & OPEN SPACES	7,615,538.88	16.0711	7,615,539		7,615,539		7,615,539
PUBLIC HEALTH TRUST	276,994.92	0.5845	276,995		276,995		276,995
ALL OTHER	27,139,807.56	57.2733	27,139,809		27,139,809		27,139,809
SubTotal	47,386,507.18	100.0000	47,386,507		47,386,507		47,386,507
Total	47,386,507.18	100.0000	47,386,507		47,386,507		47,386,507

Allocation Basis: BUILDING DEPRECIATION EXPENSE BY DEPARTMENT

Allocation Source: FY16 DEPRECIATION DETAIL REPORT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	Total	EQUIPMENT	STEPHEN P. CLARK	GALLOWAY ROAD	COURTHOUSE	DADE COUNTY	CHILDREN'S
AD - ANIMAL SERVICES	911,810	157,314	0	0	0	0	0
AT - COUNTY ATTORNEY	213,644	15,772	197,872	0	0	0	0
AU - AUDIT & MGMT	42,323	0	0	0	0	0	0
BU - MGMT & BUDGET	1,239,191	1,141,093	98,098	0	0	0	0
CC - COUNTY COMMISSION	324,516	22,897	239,067	0	0	0	0
CL - CLERK OF COURT	1,664,852	194,430	139,778	0	233,357	11,186	190,637
CO - COMMUNITY ACTION	1,379,182	148,659	0	0	0	0	0
CR - CORRECTIONS &	4,570,675	887,743	0	0	6,375	0	62,276
CT - COMMUNICATIONS	278,086	179,801	98,285	0	0	0	0
CU - CULTURAL AFFAIRS	1,346,925	201,896	58,131	0	0	0	0
EL - ELECTIONS	1,280,142	1,082,936	2,990	0	0	0	0
ET - INFORMATION TECH	9,114,507	8,627,866	60,545	394,239	0	0	0
FN - FINANCE	2,380,890	1,758,038	142,891	0	0	0	0
FR - FIRE	15,963,745	13,635,497	0	30,654	0	0	0
GG - GENERAL GOVT	97,713	97,713	0	0	0	0	0
HD - PUBLIC HOUSING &	185,083	0	0	0	0	0	0
HR - HUMAN RESOURCES	198,524	536	180,679	0	0	0	0
HT - HOMELESS TRUST	86,122	52,721	17,957	0	0	0	0
ID - INTERNAL SERVICES	6,636,469	4,619,951	518,965	0	3,700	0	0
IG - INSPECTOR GENERAL	1,890	1,890	0	0	0	0	0
JA - JUDICIAL	3,897,121	1,157,270	0	0	864,692	35,093	1,504,343
JU - JUVENILE SERVICES	293,819	3,859	0	0	0	0	0
LB - LIBRARIES	5,089,965	2,684,858	0	0	0	0	0
MA - MAYOR	117,389	0	117,389	0	0	0	0
ME - MEDICAL EXAMINER	756,218	368,311	0	0	0	0	0
MM - ECONOMIC	26,244	0	26,244	0	0	0	0
MP - METROPOLITAN	30,772	0	30,772	0	0	0	0
MT - TRANSP & PW	3,074,152	1,893,338	626,213	0	0	0	0
ND - NON-DEPARTMENT	13,883,060	2,305,879	0	0	0	0	0
PA - PROPERTY	1,143,987	660,504	340,747	0	0	0	0
PD - POLICE	10,846,945	9,203,084	0	51,576	3,785	0	89,320
PE - REGULATORY &	1,299,310	191,170	201,412	0	0	0	0
PR - PARKS, REC & OPEN	8,839,865	1,224,326	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	Total	EQUIPMENT	STEPHEN P. CLARK	GALLOWAY ROAD	COURTHOUSE	DADE COUNTY	CHILDREN'S
PU - PUBLIC DEFENDER	350,763	13,091	0	0	28,613	0	202,754
SA - STATE ATTORNEY	1,380,008	387,862	0	0	83,098	0	213,329
SW - SOLID WASTE	43,845	0	0	0	0	0	0
TT - OFFICE OF THE CITT	26,682	0	26,682	0	0	0	0
WS - WATER & SEWER	33,038	0	0	0	0	0	0
PUBLIC HEALTH TRUST	276,995	0	0	0	0	0	0
ALL OTHER	16,818,333	0	55,275	0	0	0	329,727
Direct Billed	0	0	0	0	0	0	0
Total	116,144,800	52,920,305	3,179,992	476,469	1,223,620	46,279	2,592,386

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	SOUTH DADE GOVT	NORTH DADE JUSTICE	OVERTOWN TRANSIT	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES	CALEB CENTER
AD - ANIMAL SERVICES	0	0	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0	0	0
AU - AUDIT & MGMT	0	0	42,323	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0	0	0
CC - COUNTY COMMISSION	62,552	0	0	0	0	0	0
CL - CLERK OF COURT	144,576	10,946	170,199	0	0	356,051	0
CO - COMMUNITY ACTION	5,115	0	213,281	0	7,987	0	63,021
CR - CORRECTIONS &	0	0	84,933	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0	0	129,133
EL - ELECTIONS	0	0	0	0	0	0	0
ET - INFORMATION TECH	7,641	0	6,736	0	0	0	0
FN - FINANCE	0	0	0	0	12,385	0	0
FR - FIRE	23,516	0	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0	0	0
HD - PUBLIC HOUSING &	0	0	175,398	0	0	0	0
HR - HUMAN RESOURCES	0	0	17,309	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0	0	0
ID - INTERNAL SERVICES	21,852	0	6,392	0	0	319,338	0
IG - INSPECTOR GENERAL	0	0	0	0	0	0	0
JA - JUDICIAL	170,555	22,275	142,893	0	0	0	0
JU - JUVENILE SERVICES	35,201	0	0	0	0	0	0
LB - LIBRARIES	0	0	0	0	0	0	91,824
MA - MAYOR	0	0	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0	0	0
MM - ECONOMIC	0	0	0	0	0	0	0
MP - METROPOLITAN	0	0	0	0	0	0	0
MT - TRANSP & PW	0	0	373,182	0	0	0	0
ND - NON-DEPARTMENT	0	0	0	0	0	0	0
PA - PROPERTY	142,736	0	0	0	0	0	0
PD - POLICE	4,605	236	157,950	0	0	0	0
PE - REGULATORY &	17,735	0	611,954	0	8,471	254,431	0
PR - PARKS, REC & OPEN	0	0	0	0	0	0	0



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	SOUTH DADE GOVT	NORTH DADE JUSTICE	OVERTOWN TRANSIT	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES	CALEB CENTER
PU - PUBLIC DEFENDER	0	0	0	0	0	0	0
SA - STATE ATTORNEY	17,767	500	382,942	294,510	0	0	0
SW - SOLID WASTE	0	0	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0	0	0
WS - WATER & SEWER	33,038	0	0	0	0	0	0
PUBLIC HEALTH TRUST	0	0	0	0	0	0	0
ALL OTHER	0	0	242,139	0	12,406	0	0
Direct Billed	0	0	0	0	0	0	0
Total	686,889	33,957	2,627,631	294,510	41,249	929,820	283,978

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	CO-OP EXTENSION	PUBLIC DEFENDERS	WEST LOT	RADIO SHOP	CULTURAL ARTS	MEDICAL EXAMINERS	RECORDS CENTER
AD - ANIMAL SERVICES	0	0	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0	0	0
CC - COUNTY COMMISSION	0	0	0	0	0	0	0
CL - CLERK OF COURT	0	0	0	0	172,896	0	40,796
CO - COMMUNITY ACTION	0	0	0	0	0	0	0
CR - CORRECTIONS &	0	0	0	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0	0	0
EL - ELECTIONS	0	0	0	0	0	0	0
ET - INFORMATION TECH	0	0	0	0	17,480	0	0
FN - FINANCE	0	0	467,576	0	0	0	0
FR - FIRE	0	0	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0	0	0
HD - PUBLIC HOUSING &	0	0	0	0	0	0	0
HR - HUMAN RESOURCES	0	0	0	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0	0	0
ID - INTERNAL SERVICES	0	0	23,712	95,122	0	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0	0	0
JA - JUDICIAL	0	0	0	0	0	0	0
JU - JUVENILE SERVICES	0	0	0	0	0	0	0
LB - LIBRARIES	0	0	0	0	698,819	0	0
MA - MAYOR	0	0	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0	387,907	0
MM - ECONOMIC	0	0	0	0	0	0	0
MP - METROPOLITAN	0	0	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	0	0	0
ND - NON-DEPARTMENT	0	0	0	0	0	0	0
PA - PROPERTY	0	0	0	0	0	0	0
PD - POLICE	0	0	0	0	0	0	0
PE - REGULATORY &	14,137	0	0	0	0	0	0
PR - PARKS, REC & OPEN	0	0	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	CO-OP EXTENSION	PUBLIC DEFENDERS	WEST LOT	RADIO SHOP	CULTURAL ARTS	MEDICAL EXAMINERS	RECORDS CENTER
PU - PUBLIC DEFENDER	0	106,305	0	0	0	0	0
SA - STATE ATTORNEY	0	0	0	0	0	0	0
SW - SOLID WASTE	0	0	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0	0	0
WS - WATER & SEWER	0	0	0	0	0	0	0
PUBLIC HEALTH TRUST	0	0	0	0	0	0	0
ALL OTHER	0	0	0	0	660,003	0	0
Direct Billed	0	0	0	0	0	0	0
Total	14,137	106,305	491,288	95,122	1,549,198	387,907	40,796

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	ISD FACILITIES	OTHER BUILDINGS
AD - ANIMAL SERVICES	0	754,496
AT - COUNTY ATTORNEY	0	0
AU - AUDIT & MGMT	0	0
BU - MGMT & BUDGET	0	0
CC - COUNTY COMMISSION	0	0
CL - CLERK OF COURT	0	0
CO - COMMUNITY ACTION	0	941,119
CR - CORRECTIONS &	0	3,529,348
CT - COMMUNICATIONS	0	0
CU - CULTURAL AFFAIRS	0	957,765
EL - ELECTIONS	0	194,216
ET - INFORMATION TECH	0	0
FN - FINANCE	0	0
FR - FIRE	0	2,274,078
GG - GENERAL GOVT	0	0
HD - PUBLIC HOUSING &	0	9,685
HR - HUMAN RESOURCES	0	0
HT - HOMELESS TRUST	0	15,444
ID - INTERNAL SERVICES	736,455	290,982
IG - INSPECTOR GENERAL	0	0
JA - JUDICIAL	0	0
JU - JUVENILE SERVICES	0	254,759
LB - LIBRARIES	0	1,614,464
MA - MAYOR	0	0
ME - MEDICAL EXAMINER	0	0
MM - ECONOMIC	0	0
MP - METROPOLITAN	0	0
MT - TRANSP & PW	0	181,419
ND - NON-DEPARTMENT	0	11,577,181
PA - PROPERTY	0	0
PD - POLICE	0	1,336,389
PE - REGULATORY &	0	0
PR - PARKS, REC & OPEN	0	7,615,539

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department DEPRECIATION

Receiving Department	ISD FACILITIES	OTHER BUILDINGS
PU - PUBLIC DEFENDER	0	0
SA - STATE ATTORNEY	0	0
SW - SOLID WASTE	0	43,845
TT - OFFICE OF THE CITT	0	0
WS - WATER & SEWER	0	0
PUBLIC HEALTH TRUST	0	276,995
ALL OTHER	0	15,518,783
Direct Billed	0	0
Total	736,455	47,386,507

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

AT - COUNTY ATTORNEY

NATURE AND EXTENT OF SERVICES

The County Attorney's Office (CAO) is established in the Miami-Dade County Home Rule Charter to "serve as legal counsel to the Board of County Commissioners (BCC) and all County departments, offices, and agencies, and perform such other legal duties as may be assigned." The County Attorney is appointed by and is directly responsible to the BCC. The CAO represents the County in all civil legal matters arising in the discharge of official duties.

As part of the Policy Formulation strategic area, the CAO is responsible for the prosecution and the defense of all lawsuits brought by or against the County; the provision of legal advice to the BCC and its committees and subcommittees, the Mayor, the Property Appraiser, and the Public Health Trust; the representation of the County at administrative hearings; the drafting and review of ordinances and resolutions; the approval of all contracts, bonds or written instruments as to form and legal sufficiency; and the rendering of legal opinions.

The CAO provides legal representation to the BCC, the Property Appraiser the Mayor, the Public Health Trust, the various County boards, and all County departments and agencies.

County Attorney costs included in this schedule have been allocated based on the percentage of staff effort identified to benefiting departments.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department AT - COUNTY ATTORNEY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,013,818			17,013,818
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(40,632)			
Total Deductions:	(40,632)			(40,632)
DEPRECIATION	213,644		213,644	
AT - COUNTY ATTORNEY		159,010	159,010	
BU - MGMT & BUDGET		24,431	24,431	
CC - COUNTY COMMISSION		6,171	6,171	
CT - COMMUNICATIONS		42,481	42,481	
ET - INFORMATION TECH		153,182	153,182	
FN - FINANCE		16,926	16,926	
GG - GENERAL GOVT		1,043,128	1,043,128	
HR - HUMAN RESOURCES		28,102	28,102	
ID - INTERNAL SERVICES		(183)	(183)	
IG - INSPECTOR GENERAL		254	254	
LEAVE PAYMENTS		464,836	464,836	
Total Allocated Additions:	213,644	1,938,338	2,151,982	2,151,982
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	17,186,830	1,938,338		19,125,168

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department AT - COUNTY ATTORNEY

	Total	General & Admin	COUNTY ATTORNEY	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	12,125,743	0	12,125,743	0
010 FRINGE BENEFITS	4,225,786	0	4,225,786	0
031 DEPARTURE INCENTIVE PROGRAM DIP	26,655	0	26,655	0
111 COURT REPORTING	(33)	0	(33)	0
116 OTHER COURT OPERATING EXPENSE	(73,343)	0	(73,343)	0
212 LEGAL	8,283	0	8,283	0
223 INDUSTRIAL SERVICE RELATED	360	0	360	0
232 GENERAL AUTO & PROFESSIONAL LIAB	12,971	0	12,971	0
252 VEHICLES-RENTAL	16,032	0	16,032	0
260 GSA CHARGES	59,851	0	59,851	0
261 ITD	203,410	0	203,410	0
262 GENERAL COUNTY SUPPORT CHARGES	587	0	587	0
266 CLERK OF COURTS	7,593	0	7,593	0
310 TELECOMMUNICATIONS	133,512	0	133,512	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	144,052	0	144,052	0
312 TRAVEL	48,152	0	48,152	0
313 AUTOMOBILE REIMBURSEMENT	9,628	0	9,628	0
315 PRINTING & GRAPHICS	2,245	0	2,245	0
316 MAILING SERVICES	(3,910)	0	(3,910)	0
319 PETTY CASH & CHANGE FUNDS	92	0	92	0
320 TRAINING	2,600	0	2,600	0
321 REIMBURSEMENTS & REFUNDS	(75,000)	0	(75,000)	0
330 MISCELLANEOUS	12,478	0	12,478	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	249	0	249	0
432 EQUIPMENT & NON-CAPITAL TOOLS	2,650	0	2,650	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	82,543	0	82,543	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	40,632	40,632	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(242,679)	242,679
Departmental Totals				
Total Expenditures	17,013,818	40,632	16,730,507	242,679

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department AT - COUNTY ATTORNEY

	Total	General & Admin	COUNTY ATTORNEY	LEAVE PAYMENTS
Deductions				
Total Deductions	(40,632)	(40,632)	0	0
Cost Adjustments				
00155 TERMINATION PAYMENTS	0	0	(380,584)	380,584
Functional Cost	16,973,186	0	16,349,923	623,263
Allocation Step 1				
Inbound- All Others	213,644	0	213,644	0
1st Allocation	17,186,830	0	16,563,567	623,263
Allocation Step 2				
Inbound- All Others	1,938,338	0	1,938,338	0
2nd Allocation	1,938,338	0	1,938,338	0
Total For AT AT - COUNTY ATTORNEY				
Total Allocated	19,125,168	0	18,501,905	623,263

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department AT - COUNTY ATTORNEY

Activity - COUNTY ATTORNEY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	0.61	0.6100	101,038		101,038	11,938	112,976
AT - COUNTY ATTORNEY	0.96	0.9600	159,010		159,010		159,010
AV - AVIATION	5.44	5.4400	901,058		901,058	106,468	1,007,526
BU - MGMT & BUDGET	1.65	1.6500	273,299		273,299	32,293	305,592
CC - COUNTY COMMISSION	8.01	8.0100	1,326,742		1,326,742	156,766	1,483,508
CL - CLERK OF COURT	0.01	0.0100	1,656		1,656	196	1,852
CO - COMMUNITY ACTION & HUMAN	0.86	0.8600	142,447		142,447	16,831	159,278
CR - CORRECTIONS & REHABILITATION	2.81	2.8100	465,436		465,436	54,995	520,431
CU - CULTURAL AFFAIRS	0.21	0.2100	34,783		34,783	4,110	38,893
EL - ELECTIONS	0.70	0.7000	115,945		115,945	13,700	129,645
ET - INFORMATION TECH	0.11	0.1100	18,220		18,220	2,153	20,373
FN - FINANCE	4.13	4.1300	684,075		684,075	80,829	764,904
FR - FIRE	1.75	1.7500	289,862		289,862	34,250	324,112
HD - PUBLIC HOUSING & COMMUNITY	2.86	2.8600	473,718		473,718	55,974	529,692
HR - HUMAN RESOURCES	3.25	3.2500	538,316		538,316	63,607	601,923
HT - HOMELESS TRUST	0.76	0.7600	125,883		125,883	14,874	140,757
ID - INTERNAL SERVICES	16.01	16.0100	2,651,830		2,651,830	313,335	2,965,165
IG - INSPECTOR GENERAL	0.21	0.2100	34,783		34,783	4,110	38,893
JU - JUVENILE SERVICES	0.35	0.3500	57,972		57,972	6,850	64,822
LB - LIBRARIES	0.21	0.2100	34,783		34,783	4,110	38,893
MA - MAYOR	2.39	2.3900	395,869		395,869	46,775	442,644
ME - MEDICAL EXAMINER	0.14	0.1400	23,189		23,189	2,740	25,929
MM - ECONOMIC ADVOCACY TRUST	0.04	0.0400	6,625		6,625	783	7,408
MP - METROPOLITAN PLANNING	0.54	0.5400	89,443		89,443	10,568	100,011
MT - TRANSP & PW	6.25	6.2500	1,035,223		1,035,223	122,320	1,157,543

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department AT - COUNTY ATTORNEY

Activity - COUNTY ATTORNEY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - PROPERTY APPRAISER	1.79	1.7900	296,488		296,488	35,033	331,521
PD - POLICE	5.61	5.6100	929,216		929,216	109,795	1,039,011
PE - REGULATORY & ECONOMIC	8.68	8.6800	1,437,718		1,437,718	169,879	1,607,597
PR - PARKS, REC & OPEN SPACES	1.17	1.1700	193,794		193,794	22,898	216,692
SP - SEAPORT	2.93	2.9300	485,313		485,313	57,344	542,657
TT - OFFICE OF THE CITT	0.20	0.2000	33,127		33,127	3,914	37,041
VZ - VIZCAYA	0.14	0.1400	23,189		23,189	2,740	25,929
PUBLIC HEALTH TRUST	11.73	11.7300	1,942,906		1,942,906	229,571	2,172,477
ALL OTHER	7.49	7.4900	1,240,611		1,240,611	146,589	1,387,200
SubTotal	100.00	100.0000	16,563,567		16,563,567	1,938,338	18,501,905
Total	100.00	100.0000	16,563,567		16,563,567	1,938,338	18,501,905

Allocation Basis: PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT

Allocation Source: FY16 ATTORNEY TIME - ATTORNEY'S OFFICE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department AT - COUNTY ATTORNEY

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	623,263		623,263		623,263
SubTotal	100	100.0000	623,263		623,263		623,263
Total	100	100.0000	623,263		623,263		623,263

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department AT - COUNTY ATTORNEY

Receiving Department	Total	COUNTY ATTORNEY	LEAVE PAYMENTS
AD - ANIMAL SERVICES	112,976	112,976	0
AT - COUNTY ATTORNEY	159,010	159,010	0
AV - AVIATION	1,007,526	1,007,526	0
BU - MGMT & BUDGET	305,592	305,592	0
CC - COUNTY COMMISSION	1,483,508	1,483,508	0
CL - CLERK OF COURT	1,852	1,852	0
CO - COMMUNITY ACTION	159,278	159,278	0
CR - CORRECTIONS &	520,431	520,431	0
CU - CULTURAL AFFAIRS	38,893	38,893	0
EL - ELECTIONS	129,645	129,645	0
ET - INFORMATION TECH	20,373	20,373	0
FN - FINANCE	764,904	764,904	0
FR - FIRE	324,112	324,112	0
HD - PUBLIC HOUSING &	529,692	529,692	0
HR - HUMAN RESOURCES	601,923	601,923	0
HT - HOMELESS TRUST	140,757	140,757	0
ID - INTERNAL SERVICES	2,965,165	2,965,165	0
IG - INSPECTOR GENERAL	38,893	38,893	0
JU - JUVENILE SERVICES	64,822	64,822	0
LB - LIBRARIES	38,893	38,893	0
MA - MAYOR	442,644	442,644	0
ME - MEDICAL EXAMINER	25,929	25,929	0
MM - ECONOMIC	7,408	7,408	0
MP - METROPOLITAN	100,011	100,011	0
MT - TRANSP & PW	1,157,543	1,157,543	0
PA - PROPERTY	331,521	331,521	0
PD - POLICE	1,039,011	1,039,011	0
PE - REGULATORY &	1,607,597	1,607,597	0
PR - PARKS, REC & OPEN	216,692	216,692	0
SP - SEAPORT	542,657	542,657	0
SW - SOLID WASTE	72,231	72,231	0
TT - OFFICE OF THE CITT	37,041	37,041	0
VZ - VIZCAYA	25,929	25,929	0



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department AT - COUNTY ATTORNEY

Receiving Department	Total	COUNTY ATTORNEY	LEAVE PAYMENTS
WS - WATER & SEWER	668,597	668,597	0
PUBLIC HEALTH TRUST	2,172,477	2,172,477	0
LEAVE PAYMENTS	623,263	0	623,263
ALL OTHER	646,372	646,372	0
Direct Billed	0	0	0
Total	19,125,168	18,501,905	623,263

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

AU – AUDIT AND MANAGEMENT SERVICES

NATURE AND EXTENT OF SERVICES

Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations and identifies opportunities to improve performance and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government, other governmental jurisdictions, and external companies, contractors, and grantees to ensure that public funds are being spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities and responds to special audit requests from the Office of the Mayor, Board of County Commissioners, Deputy Mayors and Department Directors. Audits are conducted in accordance with professional internal auditing standards, which require assessing risks; planning and performing work to achieve desired objectives; and communicating results that are accurate, constructive, timely, and adequately supported.

The costs of **Audit Services** are included in this schedule and have been allocated using the number of audit hours identified to each benefiting department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department AU - AUDIT & MGMT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,129,126			4,129,126
501 GENERAL FUND-TRF OUT	(23,278)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(13,556)			
Total Deductions:	(36,834)			(36,834)
DEPRECIATION	42,323		42,323	
BU - MGMT & BUDGET		43,293	43,293	
CC - COUNTY COMMISSION		1,215	1,215	
CT - COMMUNICATIONS		40,954	40,954	
ET - INFORMATION TECH		46,218	46,218	
FN - FINANCE		6,787	6,787	
GG - GENERAL GOVT		304,410	304,410	
HR - HUMAN RESOURCES		8,785	8,785	
ID - INTERNAL SERVICES		(79)	(79)	
IG - INSPECTOR GENERAL		108	108	
MA - MAYOR		5,296	5,296	
LEAVE PAYMENTS		86,780	86,780	
Total Allocated Additions:	42,323	543,767	586,090	586,090
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	(2,150,000)			
Total Departmental Cost Adjustments:	(2,150,000)			(2,150,000)
Total To Be Allocated:	1,984,615	543,767		2,528,382

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department AU - AUDIT & MGMT

	Total	General & Admin	AUDIT SERVICES	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	3,029,322	0	3,029,322	0
010 FRINGE BENEFITS	911,161	0	911,161	0
232 GENERAL AUTO & PROFESSIONAL LIAB	2,437	0	2,437	0
245 ITD MAINTENANCE	8,437	0	8,437	0
253 COMMUNICATION EQUIPMENT-RENTAL	2,933	0	2,933	0
260 GSA CHARGES	1,638	0	1,638	0
261 ITD	33,583	0	33,583	0
266 CLERK OF COURTS	2,913	0	2,913	0
310 TELECOMMUNICATIONS	34,948	0	34,948	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	8,094	0	8,094	0
312 TRAVEL	5,303	0	5,303	0
313 AUTOMOBILE REIMBURSEMENT	1,583	0	1,583	0
319 PETTY CASH & CHANGE FUNDS	67	0	67	0
320 TRAINING	35,677	0	35,677	0
330 MISCELLANEOUS	423	0	423	0
432 EQUIPMENT & NON-CAPITAL TOOLS	35	0	35	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	13,738	0	13,738	0
*501 GENERAL FUND-TRF OUT	23,278	23,278	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	13,556	13,556	0	0
Departmental Totals				
Total Expenditures	4,129,126	36,834	4,092,292	0
Deductions				
Total Deductions	(36,834)	(36,834)	0	0
Cost Adjustments				
00155 TERMINATION PAYMENTS	0	0	(7,021)	7,021
REVENUES:	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(2,150,000)	0	(2,150,000)	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department AU - AUDIT & MGMT

	Total	General & Admin	AUDIT SERVICES	LEAVE PAYMENTS
Functional Cost	1,942,292	0	1,935,271	7,021
Allocation Step 1				
Inbound- All Others	42,323	0	42,323	0
1st Allocation	1,984,615	0	1,977,594	7,021
Allocation Step 2				
Inbound- All Others	543,767	0	543,767	0
2nd Allocation	543,767	0	543,767	0
Total For AU AU - AUDIT & MGMT				
Total Allocated	2,528,382	0	2,521,361	7,021

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department AU - AUDIT & MGMT

Activity - AUDIT SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - AVIATION	7,954	14.8199	293,078		293,078	80,586	373,664
CL - CLERK OF COURT	470	0.8757	17,318		17,318	4,762	22,080
CO - COMMUNITY ACTION & HUMAN	876	1.6322	32,278		32,278	8,875	41,153
CR - CORRECTIONS & REHABILITATION	513	0.9558	18,902		18,902	5,197	24,099
EL - ELECTIONS	1,318	2.4557	48,564		48,564	13,353	61,917
FN - FINANCE	4,338	8.0826	159,841		159,841	43,950	203,791
HD - PUBLIC HOUSING & COMMUNITY	1,521	2.8339	56,044		56,044	15,410	71,454
HR - HUMAN RESOURCES	2	0.0037	74		74	20	94
ID - INTERNAL SERVICES	3,600	6.7075	132,648		132,648	36,473	169,121
MT - TRANSP & PW	7,910	14.7379	291,457		291,457	80,140	371,597
OC - ADMIN OFF OF THE COURTS	312	0.5813	11,496		11,496	3,161	14,657
PE - REGULATORY & ECONOMIC	2,994	5.5784	110,319		110,319	30,334	140,653
PR - PARKS, REC & OPEN SPACES	138	0.2571	5,085		5,085	1,398	6,483
SP - SEAPORT	3,983	7.4211	146,760		146,760	40,354	187,114
TT - OFFICE OF THE CITT	9,849	18.3509	362,900		362,900	99,786	462,686
ALL OTHER	7,893	14.7063	290,830		290,830	79,968	370,798
SubTotal	53,671	100.0000	1,977,594		1,977,594	543,767	2,521,361
Total	53,671	100.0000	1,977,594		1,977,594	543,767	2,521,361

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT

Allocation Source: FY16 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department AU - AUDIT & MGMT

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	7,021		7,021		7,021
SubTotal	100	100.0000	7,021		7,021		7,021
Total	100	100.0000	7,021		7,021		7,021

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department AU - AUDIT & MGMT

Receiving Department	Total	AUDIT SERVICES	LEAVE PAYMENTS
AV - AVIATION	373,664	373,664	0
CL - CLERK OF COURT	22,080	22,080	0
CO - COMMUNITY ACTION	41,153	41,153	0
CR - CORRECTIONS &	24,099	24,099	0
EL - ELECTIONS	61,917	61,917	0
FN - FINANCE	203,791	203,791	0
HD - PUBLIC HOUSING &	71,454	71,454	0
HR - HUMAN RESOURCES	94	94	0
ID - INTERNAL SERVICES	169,121	169,121	0
MT - TRANSP & PW	371,597	371,597	0
OC - ADMIN OFF OF THE	14,657	14,657	0
PE - REGULATORY &	140,653	140,653	0
PR - PARKS, REC & OPEN	6,483	6,483	0
SP - SEAPORT	187,114	187,114	0
TT - OFFICE OF THE CITT	462,686	462,686	0
WS - WATER & SEWER	370,798	370,798	0
LEAVE PAYMENTS	7,021	0	7,021
Direct Billed	0	0	0
Total	2,528,382	2,521,361	7,021

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

BU – MANAGEMENT AND BUDGET

NATURE AND EXTENT OF SERVICES

The Office of Management and Budget (OMB) supports and facilitates the County's results-oriented governing to maximize the use of the County's resources; administers and monitors grants to community-based organizations (CBOs) and small businesses; manages grant programs, identifies funding and partnership opportunities and assists County departments to maximize financial resources; and oversees the Building Better Communities (BBC) General Obligation Bond Program.

As part of the General Government strategic area, OMB supports the County's strategic planning and business planning processes; develops the County's annual budget; facilitates performance reporting mechanisms; conducts organizational, management, and business process reviews; promotes efforts to revitalize distressed areas or areas with impediments to private and public development; administers and coordinates the Miami-Dade County Tax Increment Financing (TIF) Program; supports the County's bond-funded capital programs; provides policy analysis regarding incorporation and annexation; provides direct administrative support to 14 advisory and community boards; and administers grants including but not limited to the Ryan White Part A and Minority AIDS Initiative (MAI) programs under the federal Ryan White HIV/AIDS Treatment Extension Act of 2009.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Management & Budget** – allocated using the staff effort identified to benefiting departments.
- **Grants Coordination** – only the indirect costs allocated to Grants Coordination (including Ryan White Care Grant activities) have been allocated directly to a BU – Grants Coordination grantee; no direct costs of these activities have been allocated within this cost allocation plan.
- **Management Planning & Strategy** – allocated county-wide using the total number of employees by department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department BU - MGMT & BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	31,365,070			31,365,070
602 SPECIAL TRANSPORTATION	(144,556)			
606 GRANTS TO OUTSIDE ORGANIZATIONS	(6,821,056)			
613 MEDICAL SERVICES	(510,300)			
910 LAND ACQUISITION	(51,280)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(2,536)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	(6,435)			
Total Deductions:	(7,536,163)			(7,536,163)
DEPRECIATION	1,239,191		1,239,191	
AT - COUNTY ATTORNEY	273,299	32,293	305,592	
BU - MGMT & BUDGET		177,393	177,393	
CC - COUNTY COMMISSION		13,759	13,759	
CT - COMMUNICATIONS		85,279	85,279	
ET - INFORMATION TECH		88,475	88,475	
FN - FINANCE		59,039	59,039	
GG - GENERAL GOVT		463,254	463,254	
HR - HUMAN RESOURCES		20,212	20,212	
ID - INTERNAL SERVICES		(125,537)	(125,537)	
IG - INSPECTOR GENERAL		174,309	174,309	
MA - MAYOR		10,138	10,138	
LEAVE PAYMENTS		164,943	164,943	
Total Allocated Additions:	1,512,490	1,163,557	2,676,047	2,676,047
00114 POLL WORKERS (COUNTY EMPLOYEES)	(27,532)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
331 FEDERAL GRANTS	(24,980,474)			
R36100 INTEREST EARNINGS	(21)			
DIRECT COST ADJUSTMENT	3,957,000			

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department BU - MGMT & BUDGET

Total Departmental Cost Adjustments:	<u>(21,051,027)</u>	<u>(21,051,027)</u>
Total To Be Allocated:	<u>4,290,370</u>	<u>1,163,557</u>
	<u><u>4,290,370</u></u>	<u><u>5,453,927</u></u>

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department BU - MGMT & BUDGET

	Total	General & Admin	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING &
Other Expense & Cost					
001 SALARIES	4,398,272	0	1,242,052	2,706,064	450,156
010 FRINGE BENEFITS	1,635,162	0	640,777	838,560	155,825
114 MENTAL HEALTH	89,083	0	0	89,083	0
210 ACCOUNTING & AUDITING	16,522	0	0	16,522	0
211 CONSULTING SERVICES	4,914,786	0	0	4,914,786	0
212 LEGAL	162,300	0	0	162,300	0
214 ARCHITECTURAL & ENGINEERING RELATED	597,739	0	0	597,739	0
215 TEMPORARY HELP AGENCY	7,387	0	7,387	0	0
216 HEALTH RELATED SERVICES	2,715,349	0	0	2,715,349	0
223 INDUSTRIAL SERVICE RELATED	3,770,753	0	0	3,770,753	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,074,290	0	135	3,074,155	0
232 GENERAL AUTO & PROFESSIONAL LIAB	19,150	0	6,149	11,001	2,000
241 EQUIPMENT MAINTENANCE	5,563	0	1,876	3,687	0
245 ITD MAINTENANCE	1,792	0	(82,000)	69,897	13,895
251 BUILDINGS COUNTY OWNED: RENTAL	60,000	0	0	60,000	0
259 OTHER RENTAL EXPENSE	(11,916)	0	834	(12,750)	0
260 GSA CHARGES	75,884	0	72,882	2,621	381
261 ITD	197,905	0	113,784	57,711	26,410
262 GENERAL COUNTY SUPPORT CHARGES	25,453	0	25,453	0	0
266 CLERK OF COURTS	9,379	0	4,982	4,276	121
310 TELECOMMUNICATIONS	41,246	0	36,157	5,089	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	11,065	0	1,320	4,130	5,615
312 TRAVEL	21,091	0	10,758	7,633	2,700
313 AUTOMOBILE REIMBURSEMENT	1,400	0	0	1,400	0
314 ADVERTISING	51,589	0	42,912	8,677	0
315 PRINTING & GRAPHICS	2,058	0	1,243	685	130
316 MAILING SERVICES	86	0	7	79	0
319 PETTY CASH & CHANGE FUNDS	(62)	0	(62)	0	0
320 TRAINING	2,485	0	200	2,085	200
321 REIMBURSEMENTS & REFUNDS	75,758	0	(25,094)	100,852	0
330 MISCELLANEOUS	3,703	0	3,070	633	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	5,720	0	5,720	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	12,556	0	4,623	7,559	374
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	1,835,359	0	0	1,835,359	0
*602 SPECIAL TRANSPORTATION	144,556	144,556	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	6,821,056	6,821,056	0	0	0
*613 MEDICAL SERVICES	510,300	510,300	0	0	0
*910 LAND ACQUISITION	51,280	51,280	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

	Total	General & Admin	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING &
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	2,536	2,536	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	6,435	6,435	0	0	0
Departmental Totals					
Total Expenditures	31,365,070	7,536,163	2,115,165	21,055,935	657,807
Deductions					
Total Deductions	(7,536,163)	(7,536,163)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(27,532)	0	(4,831)	(16,174)	(6,527)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	(1,912)	0
00155 TERMINATION PAYMENTS	0	0	0	(14,354)	(50,677)
REVENUES:	0	0	0	0	0
331 FEDERAL GRANTS	(24,980,474)	0	0	(24,980,474)	0
R36100 INTEREST EARNINGS	(21)	0	0	(21)	0
DIRECT COST ADJUSTMENT	3,957,000	0	0	3,957,000	0
 Functional Cost	 2,777,880	 0	 2,110,334	 0	 600,603
Allocation Step 1					
Inbound- All Others	1,512,490	0	427,120	930,569	154,801
1st Allocation	4,290,370	0	2,537,454	930,569	755,404
Allocation Step 2					
Inbound- All Others	1,163,557	0	328,583	715,886	119,088
2nd Allocation	1,163,557	0	328,583	715,886	119,088
Total For BU BU - MGMT & BUDGET					
Total Allocated	5,453,927	0	2,866,037	1,646,455	874,492

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department BU - MGMT & BUDGET

LEAVE PAYMENTS

Other Expense & Cost

001 SALARIES	0
010 FRINGE BENEFITS	0
114 MENTAL HEALTH	0
210 ACCOUNTING & AUDITING	0
211 CONSULTING SERVICES	0
212 LEGAL	0
214 ARCHITECTURAL & ENGINEERING RELATED	0
215 TEMPORARY HELP AGENCY	0
216 HEALTH RELATED SERVICES	0
223 INDUSTRIAL SERVICE RELATED	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0
241 EQUIPMENT MAINTENANCE	0
245 ITD MAINTENANCE	0
251 BUILDINGS COUNTY OWNED: RENTAL	0
259 OTHER RENTAL EXPENSE	0
260 GSA CHARGES	0
261 ITD	0
262 GENERAL COUNTY SUPPORT CHARGES	0
266 CLERK OF COURTS	0
310 TELECOMMUNICATIONS	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0
312 TRAVEL	0
313 AUTOMOBILE REIMBURSEMENT	0
314 ADVERTISING	0
315 PRINTING & GRAPHICS	0
316 MAILING SERVICES	0
319 PETTY CASH & CHANGE FUNDS	0
320 TRAINING	0
321 REIMBURSEMENTS & REFUNDS	0
330 MISCELLANEOUS	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0
*602 SPECIAL TRANSPORTATION	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0
*613 MEDICAL SERVICES	0
*910 LAND ACQUISITION	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department BU - MGMT & BUDGET

LEAVE PAYMENTS	
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0
00154 PAYMENT FOR UNUSED SICK LEAVE	1,912
00155 TERMINATION PAYMENTS	65,031
REVENUES:	0
331 FEDERAL GRANTS	0
R36100 INTEREST EARNINGS	0
DIRECT COST ADJUSTMENT	0
Functional Cost	66,943
Allocation Step 1	
Inbound- All Others	0
1st Allocation	66,943
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For BU BU - MGMT & BUDGET	
Total Allocated	66,943

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .4 - Detail Activity Allocations

For Department BU - MGMT & BUDGET

Activity - MANAGEMENT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	2.667	2.6670	67,674		67,674	9,674	77,348
AT - COUNTY ATTORNEY	0.833	0.8330	21,137		21,137		21,137
AU - AUDIT & MGMT	1.667	1.6670	42,299		42,299		42,299
AV - AVIATION	2.167	2.1670	54,987		54,987	7,861	62,848
BU - MGMT & BUDGET	6.916	6.9160	175,490		175,490		175,490
CC - COUNTY COMMISSION	2.083	2.0830	52,855		52,855	7,556	60,411
CL - CLERK OF COURT	0.833	0.8330	21,137		21,137	3,022	24,159
CO - COMMUNITY ACTION & HUMAN	1.750	1.7500	44,405		44,405	6,348	50,753
CR - CORRECTIONS & REHABILITATION	2.750	2.7500	69,780		69,780	9,975	79,755
CT - COMMUNICATIONS	2.583	2.5830	65,542		65,542	9,370	74,912
CU - CULTURAL AFFAIRS	2.667	2.6670	67,674		67,674	9,674	77,348
EC - ETHICS AND PUBLIC TRUST	0.417	0.4170	10,581		10,581	1,513	12,094
EL - ELECTIONS	3.000	3.0000	76,124		76,124	10,882	87,006
ET - INFORMATION TECH	1.917	1.9170	48,643		48,643	6,954	55,597
FN - FINANCE	2.417	2.4170	61,330		61,330	8,767	70,097
FR - FIRE	2.750	2.7500	69,780		69,780	9,975	79,755
GG - GENERAL GOVT	0.833	0.8330	21,137		21,137	3,022	24,159
HD - PUBLIC HOUSING & COMMUNITY	2.250	2.2500	57,093		57,093	8,162	65,255
HR - HUMAN RESOURCES	6.750	6.7500	171,278		171,278	24,485	195,763
HT - HOMELESS TRUST	0.083	0.0830	2,106		2,106	301	2,407
ID - INTERNAL SERVICES	4.167	4.1670	105,736		105,736	15,115	120,851
IG - INSPECTOR GENERAL	0.250	0.2500	6,344		6,344	907	7,251
JA - JUDICIAL ADMINISTRATION	1.083	1.0830	27,481		27,481	3,928	31,409
LB - LIBRARIES	4.250	4.2500	107,842		107,842	15,416	123,258
MA - MAYOR	1.250	1.2500	31,718		31,718	4,534	36,252

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - MANAGEMENT & BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	2.083	2.0830	52,855		52,855	7,556	60,411
MP - METROPOLITAN PLANNING	0.417	0.4170	10,581		10,581	1,513	12,094
MT - TRANSP & PW	2.583	2.5830	65,542		65,542	9,370	74,912
PA - PROPERTY APPRAISER	0.833	0.8330	21,137		21,137	3,022	24,159
PD - POLICE	3.000	3.0000	76,124		76,124	10,882	87,006
PE - REGULATORY & ECONOMIC	2.917	2.9170	74,018		74,018	10,581	84,599
PR - PARKS, REC & OPEN SPACES	4.833	4.8330	122,635		122,635	17,531	140,166
SP - SEAPORT	2.167	2.1670	54,987		54,987	7,861	62,848
TT - OFFICE OF THE CITT	1.250	1.2500	31,718		31,718	4,534	36,252
VZ - VIZCAYA	0.417	0.4170	10,581		10,581	1,513	12,094
PUBLIC HEALTH TRUST	1.250	1.2500	31,718		31,718	4,534	36,252
ALL OTHER	19.917	19.9170	505,385		505,385	72,245	577,630
SubTotal	100.000	100.0000	2,537,454		2,537,454	328,583	2,866,037
Total	100.000	100.0000	2,537,454		2,537,454	328,583	2,866,037

Allocation Basis: STAFF EFFORT DISTRIBUTION BY DEPARTMENT

Allocation Source: FY16 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT & BUDGET

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - GRANTS COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BU - GRANTS COORD	100	100.0000	930,569		930,569	715,886	1,646,455
SubTotal	100	100.0000	930,569		930,569	715,886	1,646,455
Total	100	100.0000	930,569		930,569	715,886	1,646,455

Allocation Basis: DIRECT ALLOCATION TO GRANTS COORDINATION

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - MGMT PLANNING & STRATEGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.6918	5,226		5,226	831	6,057
AT - COUNTY ATTORNEY	116	0.4361	3,294		3,294		3,294
AU - AUDIT & MGMT	35	0.1316	994		994		994
AV - AVIATION	1,209	4.5455	34,337		34,337	5,458	39,795
BU - MGMT & BUDGET	67	0.2519	1,903		1,903		1,903
CC - COUNTY COMMISSION	170	0.6391	4,828		4,828	767	5,595
CL - CLERK OF COURT	1,106	4.1582	31,411		31,411	4,993	36,404
CO - COMMUNITY ACTION & HUMAN	419	1.5753	11,900		11,900	1,892	13,792
CR - CORRECTIONS & REHABILITATION	3,026	11.3768	85,941		85,941	13,660	99,601
CT - COMMUNICATIONS	156	0.5865	4,431		4,431	704	5,135
CU - CULTURAL AFFAIRS	51	0.1917	1,448		1,448	230	1,678
EC - ETHICS AND PUBLIC TRUST	13	0.0489	369		369	59	428
EL - ELECTIONS	93	0.3497	2,641		2,641	420	3,061
ET - INFORMATION TECH	710	2.6694	20,165		20,165	3,205	23,370
FN - FINANCE	319	1.1993	9,060		9,060	1,440	10,500
FR - FIRE	2,552	9.5947	72,479		72,479	11,521	84,000
HD - PUBLIC HOUSING & COMMUNITY	342	1.2858	9,713		9,713	1,544	11,257
HR - HUMAN RESOURCES	100	0.3760	2,840		2,840	451	3,291
HT - HOMELESS TRUST	19	0.0714	540		540	86	626
ID - INTERNAL SERVICES	802	3.0153	22,777		22,777	3,620	26,397
IG - INSPECTOR GENERAL	36	0.1353	1,022		1,022	163	1,185
JA - JUDICIAL ADMINISTRATION	257	0.9662	7,299		7,299	1,160	8,459
JU - JUVENILE SERVICES	93	0.3497	2,641		2,641	420	3,061
LB - LIBRARIES	394	1.4813	11,190		11,190	1,779	12,969
MA - MAYOR	37	0.1391	1,051		1,051	167	1,218

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - MGMT PLANNING & STRATEGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	82	0.3083	2,329		2,329	370	2,699
MM - ECONOMIC ADVOCACY TRUST	16	0.0602	454		454	72	526
MP - METROPOLITAN PLANNING	16	0.0602	454		454	72	526
MT - TRANSP & PW	3,812	14.3319	108,264		108,264	17,209	125,473
PA - PROPERTY APPRAISER	367	1.3798	10,423		10,423	1,657	12,080
PD - POLICE	4,391	16.5086	124,708		124,708	19,822	144,530
PE - REGULATORY & ECONOMIC	893	3.3574	25,362		25,362	4,031	29,393
PR - PARKS, REC & OPEN SPACES	917	3.4476	26,044		26,044	4,140	30,184
SP - SEAPORT	296	1.1129	8,407		8,407	1,336	9,743
TT - OFFICE OF THE CITT	8	0.0301	227		227	36	263
VZ - VIZCAYA	63	0.2369	1,789		1,789	284	2,073
PUBLIC HEALTH TRUST	3	0.0113	85		85	14	99
ALL OTHER	3,428	12.8882	97,358		97,358	15,475	112,833
SubTotal	26,598	100.0000	755,404		755,404	119,088	874,492
Total	26,598	100.0000	755,404		755,404	119,088	874,492

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department BU - MGMT & BUDGET

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	66,943		66,943		66,943
SubTotal	100	100.0000	66,943		66,943		66,943
Total	100	100.0000	66,943		66,943		66,943

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET

Receiving Department	Total	MANAGEMENT &	GRANTS	MGMT PLANNING &	LEAVE PAYMENTS
AD - ANIMAL SERVICES	83,405	77,348	0	6,057	0
AT - COUNTY ATTORNEY	24,431	21,137	0	3,294	0
AU - AUDIT & MGMT	43,293	42,299	0	994	0
AV - AVIATION	102,643	62,848	0	39,795	0
BU - MGMT & BUDGET	177,393	175,490	0	1,903	0
BU - GRANTS COORD	1,646,455	0	1,646,455	0	0
CC - COUNTY COMMISSION	66,006	60,411	0	5,595	0
CL - CLERK OF COURT	60,563	24,159	0	36,404	0
CO - COMMUNITY ACTION	64,545	50,753	0	13,792	0
CR - CORRECTIONS &	179,356	79,755	0	99,601	0
CT - COMMUNICATIONS	80,047	74,912	0	5,135	0
CU - CULTURAL AFFAIRS	79,026	77,348	0	1,678	0
EC - ETHICS AND PUBLIC	12,522	12,094	0	428	0
EL - ELECTIONS	90,067	87,006	0	3,061	0
ET - INFORMATION TECH	78,967	55,597	0	23,370	0
FN - FINANCE	80,597	70,097	0	10,500	0
FR - FIRE	163,755	79,755	0	84,000	0
GG - GENERAL GOVT	24,159	24,159	0	0	0
HD - PUBLIC HOUSING &	76,512	65,255	0	11,257	0
HR - HUMAN RESOURCES	199,054	195,763	0	3,291	0
HT - HOMELESS TRUST	3,033	2,407	0	626	0
ID - INTERNAL SERVICES	147,248	120,851	0	26,397	0
IG - INSPECTOR GENERAL	8,436	7,251	0	1,185	0
JA - JUDICIAL	39,868	31,409	0	8,459	0
JU - JUVENILE SERVICES	3,061	0	0	3,061	0
LB - LIBRARIES	136,227	123,258	0	12,969	0
MA - MAYOR	37,470	36,252	0	1,218	0
ME - MEDICAL EXAMINER	63,110	60,411	0	2,699	0
MM - ECONOMIC	526	0	0	526	0
MP - METROPOLITAN	12,620	12,094	0	526	0
MT - TRANSP & PW	200,385	74,912	0	125,473	0
ND - NON-DEPARTMENT	175,097	174,011	0	1,086	0
PA - PROPERTY	36,239	24,159	0	12,080	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department BU - MGMT & BUDGET

Receiving Department	Total	MANAGEMENT &	GRANTS	MGMT PLANNING &	LEAVE PAYMENTS
PD - POLICE	231,536	87,006	0	144,530	0
PE - REGULATORY &	113,992	84,599	0	29,393	0
PR - PARKS, REC & OPEN	170,350	140,166	0	30,184	0
SA - STATE ATTORNEY	329	0	0	329	0
SP - SEAPORT	72,591	62,848	0	9,743	0
SW - SOLID WASTE	42,442	12,094	0	30,348	0
TT - OFFICE OF THE CITT	36,515	36,252	0	263	0
VZ - VIZCAYA	14,167	12,094	0	2,073	0
WS - WATER & SEWER	165,904	87,006	0	78,898	0
PUBLIC HEALTH TRUST	36,351	36,252	0	99	0
LEAVE PAYMENTS	66,943	0	0	0	66,943
ALL OTHER	306,691	304,519	0	2,172	0
Direct Billed	0	0	0	0	0
Total	5,453,927	2,866,037	1,646,455	874,492	66,943

MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

CC - BOARD OF COUNTY COMMISSIONERS

NATURE AND EXTENT OF SERVICES

The Miami-Dade County Board of County Commissioners (BCC or the Board) is the legislative and governing body of Miami-Dade County. The BCC reviews and adopts comprehensive development land use plans for the County; licenses and regulates taxis, transportation network entities, jitneys, limousines, and rental cars; sets tolls and policy regarding public transportation systems; regulates utilities; adopts and enforces building codes; establishes zoning controls; and establishes policy relating to public health, safety services and facilities, recreational and cultural facilities, housing and social services programs, and other services. Each year, the BCC sets the property tax millage rates and approves the County's budget, which determines the expenditures and revenues necessary to operate all County services, and enacts the County's strategic plan. In addition, the Board, through its agenda coordination function, develops and distributes all legislative items.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **General & Administration** – support services staff provide support to the Chairman and BCC, Commission Auditor, and the Office of Intergovernmental Affairs. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity
- **Commission Auditor** – the Office of the Commission Auditor provides independent budgetary, audit, management, revenue forecasting, and fiscal analysis of Board policies, County services, and contracts. The costs identified to this activity have been allocated based on the number of audit hours identified to each department.
- **Debt Collection Audit** – during the fiscal year, the Office of the Commission Auditor performed a debt collection audit that benefited multiple departments. The hours and associated costs of this audit have been separately identified and allocated to benefiting departments based on the number of transactions processed by each department.
- **Intergovernmental Affairs** – the Office of Intergovernmental Affairs coordinates the County's intergovernmental relations at the local, state, and federal levels. These costs have been allocated to all county departments using the number of employees identified to each department.
- **Agenda Coordination** – the costs of Agenda Coordination have been included in this schedule and allocated to benefiting departments based on the number of departmental agenda items processed on behalf of each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

The costs of the **Commission** have not been allocated in this plan.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department CC - COUNTY COMMISSION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,377,059			18,377,059
510 OTHER SPECIAL REVENUE-TRF OUT	(11,375)			
602 SPECIAL TRANSPORTATION	(32,002)			
606 GRANTS TO OUTSIDE ORGANIZATIONS	(706,014)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(42,442)			
951 AUTOMOBILES & VEHICLES	(24,578)			
991 INFRASTRUCTURE MAINTENANCE	(4,787)			
Total Deductions:	(821,198)			(821,198)
DEPRECIATION	324,516		324,516	
AT - COUNTY ATTORNEY	1,326,742	156,766	1,483,508	
BU - MGMT & BUDGET	57,683	8,323	66,006	
CC - COUNTY COMMISSION		1,555,839	1,555,839	
CT - COMMUNICATIONS		286,046	286,046	
ET - INFORMATION TECH		224,491	224,491	
FN - FINANCE		100,701	100,701	
GG - GENERAL GOVT		1,364,155	1,364,155	
HR - HUMAN RESOURCES		41,950	41,950	
ID - INTERNAL SERVICES		(1,280)	(1,280)	
IG - INSPECTOR GENERAL		1,778	1,778	
LEAVE PAYMENTS		301,932	301,932	
Total Allocated Additions:	1,708,941	4,040,701	5,749,642	5,749,642
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
361 INTEREST EARNINGS	(206)			
Total Departmental Cost Adjustments:	(206)			(206)

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department CC - COUNTY COMMISSION

Total To Be Allocated:

19,264,596	4,040,701	23,305,297
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MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department CC - COUNTY COMMISSION

	Total	General & Admin	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
Other Expense & Cost					
001 SALARIES	11,330,904	657,475	1,469,798	158,246	482,941
010 FRINGE BENEFITS	3,917,366	397,102	414,576	44,635	144,229
035 POST EMPLOYMENT BENEFITS	3,600	3,600	0	0	0
116 OTHER COURT OPERATING EXPENSE	(285)	(285)	0	0	0
210 ACCOUNTING & AUDITING	774	0	0	0	0
220 ELECTRICAL SERVICES	14,977	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	32,366	1,512	606	65	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	4,964	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	70,485	882	1,096	118	320
240 OUTSIDE CONTRACTUAL SVCS.	4,010	0	0	0	0
241 EQUIPMENT MAINTENANCE	1,240	0	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	8,324	0	0	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	50	50	0	0	0
252 VEHICLES-RENTAL	58,894	0	0	0	3,609
253 COMMUNICATION EQUIPMENT-RENTAL	46,940	5,796	4,164	448	0
255 RENT PAYMENTS TO LESSORS	419,482	0	0	0	66,650
259 OTHER RENTAL EXPENSE	9,080	0	0	0	0
260 GSA CHARGES	164,922	46,089	1,734	187	117
261 ITD	279,781	207,597	7,422	799	1,858
262 GENERAL COUNTY SUPPORT CHARGES	32,122	27,578	0	0	0
265 PARKS & RECREATION SERVICES	166,578	0	0	0	0
266 CLERK OF COURTS	10,230	0	0	0	0
310 TELECOMMUNICATIONS	235,781	15,165	12,683	1,365	8,222
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	36,697	0	1,928	208	11,618
312 TRAVEL	154,173	0	1,553	167	39,525
313 AUTOMOBILE REIMBURSEMENT	35,014	791	0	0	3,659
314 ADVERTISING	111,490	0	829	89	15,000
315 PRINTING & GRAPHICS	74,390	40	144	16	120
316 MAILING SERVICES	58,641	266	0	0	353
317 OTHER COMMUNICATION EXPENSES	882	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	6,769	1,055	179	19	0
320 TRAINING	7,266	0	1,035	111	0
321 REIMBURSEMENTS & REFUNDS	(29,850)	(5,400)	0	0	0
322 TAXES,LICENSES & PERMITS	3,383	0	0	0	0
330 MISCELLANEOUS	154,119	2,916	0	0	3,409
410 FUEL & LUBRICANTS	2,151	0	0	0	305
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	339	0	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	3,183	0	0	0	500

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department CC - COUNTY COMMISSION

	Total	General & Admin	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
450 CONSTRUCTION MATERIALS & SUPPLIES	6,174	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	91,764	8,689	6,948	748	1,435
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	14,012	5,418	62	7	0
493 CLOTHING & UNIFORMS	11,585	0	0	0	0
496 OTHER MATERIALS & SUPPLIES	1,094	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	11,375	11,375	0	0	0
*602 SPECIAL TRANSPORTATION	32,002	32,002	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	706,014	706,014	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	42,442	42,442	0	0	0
*951 AUTOMOBILES & VEHICLES	24,578	24,578	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	4,787	4,787	0	0	0
Departmental Totals					
Total Expenditures	18,377,059	2,197,534	1,924,757	207,228	783,870
Deductions					
Total Deductions	(821,198)	(821,198)	0	0	0
Cost Adjustments					
00154 PAYMENT FOR UNUSED SICK LEAVE	0	4,166	0	0	0
00155 TERMINATION PAYMENTS	0	0	0	0	0
REVENUES:	0	0	0	0	0
361 INTEREST EARNINGS	(206)	0	0	0	0
Functional Cost	17,555,655	1,380,502	1,924,757	207,228	783,870
Allocation Step 1					
Inbound- All Others	1,708,941	99,161	221,677	23,867	72,838
Reallocate Admin Costs		(1,479,663)	203,759	21,938	66,950
Unallocated Costs	(15,089,223)	0	0	0	0
1st Allocation	4,175,373	0	2,350,193	253,033	923,658

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

	Total	General & Admin	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
Allocation Step 2					
Inbound- All Others	4,040,701	234,461	524,143	56,432	172,221
Reallocate Admin Costs		(234,461)	32,287	3,476	10,609
Unallocated Costs	(3,092,247)	0	0	0	0
2nd Allocation	948,454	0	556,430	59,908	182,830
Total For CC CC - COUNTY COMMISSION					
Total Allocated	5,123,827	0	2,906,623	312,941	1,106,488

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department CC - COUNTY COMMISSION

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION
Other Expense & Cost			
001 SALARIES	394,338	0	8,168,106
010 FRINGE BENEFITS	130,168	0	2,786,656
035 POST EMPLOYMENT BENEFITS	0	0	0
116 OTHER COURT OPERATING EXPENSE	0	0	0
210 ACCOUNTING & AUDITING	0	0	774
220 ELECTRICAL SERVICES	0	0	14,977
223 INDUSTRIAL SERVICE RELATED	0	0	30,183
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	4,964
232 GENERAL AUTO & PROFESSIONAL LIAB	256	0	67,813
240 OUTSIDE CONTRACTUAL SVCS.	0	0	4,010
241 EQUIPMENT MAINTENANCE	0	0	1,240
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0	8,324
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0
252 VEHICLES-RENTAL	0	0	55,285
253 COMMUNICATION EQUIPMENT-RENTAL	6,856	0	29,676
255 RENT PAYMENTS TO LESSORS	0	0	352,832
259 OTHER RENTAL EXPENSE	0	0	9,080
260 GSA CHARGES	6	0	116,789
261 ITD	1,151	0	60,954
262 GENERAL COUNTY SUPPORT CHARGES	0	0	4,544
265 PARKS & RECREATION SERVICES	0	0	166,578
266 CLERK OF COURTS	0	0	10,230
310 TELECOMMUNICATIONS	464	0	197,882
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	22,943
312 TRAVEL	0	0	112,928
313 AUTOMOBILE REIMBURSEMENT	0	0	30,564
314 ADVERTISING	0	0	95,572
315 PRINTING & GRAPHICS	0	0	74,070
316 MAILING SERVICES	0	0	58,022
317 OTHER COMMUNICATION EXPENSES	0	0	882
319 PETTY CASH & CHANGE FUNDS	0	0	5,516
320 TRAINING	400	0	5,720
321 REIMBURSEMENTS & REFUNDS	0	0	(24,450)
322 TAXES,LICENSES & PERMITS	0	0	3,383
330 MISCELLANEOUS	0	0	147,794
410 FUEL & LUBRICANTS	0	0	1,846
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0	339
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0	2,683

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0	6,174
470 OFFICE SUPPLIES & MINOR EQUIPMENT	8,399	0	65,545
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0	8,525
493 CLOTHING & UNIFORMS	207	0	11,378
496 OTHER MATERIALS & SUPPLIES	0	0	1,094
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0
Departmental Totals			
Total Expenditures	542,245	0	12,721,425
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(8,244)	4,078
00155 TERMINATION PAYMENTS	0	346	(346)
REVENUES:	0	0	0
361 INTEREST EARNINGS	0	0	(206)
Functional Cost	542,245	(7,898)	12,724,951
Allocation Step 1			
Inbound- All Others	59,475	0	1,231,923
Reallocate Admin Costs	54,667	0	1,132,349
Unallocated Costs	0	0	(15,089,223)
1st Allocation	656,387	(7,898)	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department CC - COUNTY COMMISSION

MIAMI-DADE COUNTY, FL v2
ACTUAL 2016 Version 2.0001-2

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION
Allocation Step 2			
Inbound- All Others	140,624	0	2,912,820
Reallocate Admin Costs	8,662	0	179,427
Unallocated Costs	0	0	(3,092,247)
2nd Allocation	149,286	0	0
Total For CC CC - COUNTY COMMISSION			
Total Allocated	805,673	(7,898)	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION

Activity - AUDITOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - COUNTY COMMISSION	6,545.25	49.6538	1,166,960		1,166,960		1,166,960
CO - COMMUNITY ACTION & HUMAN	671.50	5.0942	119,723		119,723	56,301	176,024
ET - INFORMATION TECH	1,055.50	8.0073	188,187		188,187	88,497	276,684
ID - INTERNAL SERVICES	3,121.00	23.6767	556,448		556,448	261,676	818,124
MT - TRANSP & PW	1,385.50	10.5107	247,023		247,023	116,166	363,189
PE - REGULATORY & ECONOMIC	226.00	1.7145	40,294		40,294	18,949	59,243
PUBLIC HEALTH TRUST	3.00	0.0228	535		535	252	787
ALL OTHER	174.00	1.3200	31,023		31,023	14,589	45,612
SubTotal	13,181.75	100.0000	2,350,193		2,350,193	556,430	2,906,623
Total	13,181.75	100.0000	2,350,193		2,350,193	556,430	2,906,623

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT
Allocation Source: FY16 AUDIT HOURS - COMMISSION AUDITOR

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION

Activity - DEBT COLLECTION AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - AVIATION	47,153	2.3926	6,054		6,054	1,433	7,487
CR - CORRECTIONS & REHABILITATION	67,765	3.4385	8,701		8,701	2,060	10,761
ET - INFORMATION TECH	100,970	5.1234	12,964		12,964	3,069	16,033
FR - FIRE	85,373	4.3320	10,961		10,961	2,595	13,556
HD - PUBLIC HOUSING & COMMUNITY	18,974	0.9628	2,436		2,436	577	3,013
ID - INTERNAL SERVICES	309,600	15.7097	39,751		39,751	9,411	49,162
LB - LIBRARIES	31,899	1.6186	4,096		4,096	970	5,066
MT - TRANSP & PW	284,606	14.4414	36,542		36,542	8,652	45,194
PD - POLICE	100,643	5.1068	12,922		12,922	3,059	15,981
PE - REGULATORY & ECONOMIC	136,693	6.9361	17,551		17,551	4,155	21,706
PR - PARKS, REC & OPEN SPACES	467,838	23.7390	60,066		60,066	14,222	74,288
SP - SEAPORT	32,968	1.6729	4,233		4,233	1,002	5,235
ALL OTHER	286,276	14.5262	36,756		36,756	8,703	45,459
SubTotal	1,970,758	100.0000	253,033		253,033	59,908	312,941
Total	1,970,758	100.0000	253,033		253,033	59,908	312,941

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT

Allocation Source: FY16 TRANSACTION COUNT - FINANCE

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .4 - Detail Activity Allocations

For Department CC - COUNTY COMMISSION

Activity - INTERGOV'T AFFAIRS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.6918	6,390		6,390	1,284	7,674
AT - COUNTY ATTORNEY	116	0.4361	4,028		4,028		4,028
AU - AUDIT & MGMT	35	0.1316	1,215		1,215		1,215
AV - AVIATION	1,209	4.5455	41,984		41,984	8,433	50,417
BU - MGMT & BUDGET	67	0.2519	2,327		2,327		2,327
CC - COUNTY COMMISSION	170	0.6391	5,904		5,904		5,904
CL - CLERK OF COURT	1,106	4.1582	38,408		38,408	7,715	46,123
CO - COMMUNITY ACTION & HUMAN	419	1.5753	14,550		14,550	2,923	17,473
CR - CORRECTIONS & REHABILITATION	3,026	11.3768	105,083		105,083	21,108	126,191
CT - COMMUNICATIONS	156	0.5865	5,417		5,417	1,088	6,505
CU - CULTURAL AFFAIRS	51	0.1917	1,771		1,771	356	2,127
EC - ETHICS AND PUBLIC TRUST	13	0.0489	451		451	91	542
EL - ELECTIONS	93	0.3497	3,230		3,230	649	3,879
ET - INFORMATION TECH	710	2.6694	24,656		24,656	4,953	29,609
FN - FINANCE	319	1.1993	11,078		11,078	2,225	13,303
FR - FIRE	2,552	9.5947	88,622		88,622	17,802	106,424
HD - PUBLIC HOUSING & COMMUNITY	342	1.2858	11,876		11,876	2,386	14,262
HR - HUMAN RESOURCES	100	0.3760	3,473		3,473	698	4,171
HT - HOMELESS TRUST	19	0.0714	660		660	133	793
ID - INTERNAL SERVICES	802	3.0153	27,851		27,851	5,594	33,445
IG - INSPECTOR GENERAL	36	0.1353	1,250		1,250	251	1,501
JA - JUDICIAL ADMINISTRATION	257	0.9662	8,925		8,925	1,793	10,718
JU - JUVENILE SERVICES	93	0.3497	3,230		3,230	649	3,879
LB - LIBRARIES	394	1.4813	13,682		13,682	2,748	16,430
MA - MAYOR	37	0.1391	1,285		1,285	258	1,543

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION

Activity - INTERGOV'T AFFAIRS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	82	0.3083	2,848		2,848	572	3,420
MM - ECONOMIC ADVOCACY TRUST	16	0.0602	556		556	112	668
MP - METROPOLITAN PLANNING	16	0.0602	556		556	112	668
MT - TRANSP & PW	3,812	14.3319	132,378		132,378	26,591	158,969
PA - PROPERTY APPRAISER	367	1.3798	12,745		12,745	2,560	15,305
PD - POLICE	4,391	16.5086	152,482		152,482	30,628	183,110
PE - REGULATORY & ECONOMIC	893	3.3574	31,011		31,011	6,229	37,240
PR - PARKS, REC & OPEN SPACES	917	3.4476	31,844		31,844	6,397	38,241
SP - SEAPORT	296	1.1129	10,279		10,279	2,065	12,344
TT - OFFICE OF THE CITT	8	0.0301	278		278	56	334
VZ - VIZCAYA	63	0.2369	2,188		2,188	439	2,627
PUBLIC HEALTH TRUST	3	0.0113	104		104	21	125
ALL OTHER	3,428	12.8882	119,043		119,043	23,911	142,954
SubTotal	26,598	100.0000	923,658		923,658	182,830	1,106,488
Total	26,598	100.0000	923,658		923,658	182,830	1,106,488

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .4 - Detail Activity Allocations

For Department CC - COUNTY COMMISSION

Activity - AGENDA COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	4	0.1451	953		953	547	1,500
AT - COUNTY ATTORNEY	9	0.3266	2,143		2,143		2,143
AV - AVIATION	50	1.8142	11,908		11,908	6,842	18,750
BU - MGMT & BUDGET	48	1.7417	11,432		11,432		11,432
CC - COUNTY COMMISSION	1,608	58.3453	382,975		382,975		382,975
CL - CLERK OF COURT	185	6.7126	44,061		44,061	25,312	69,373
CO - COMMUNITY ACTION & HUMAN	3	0.1089	714		714	411	1,125
CU - CULTURAL AFFAIRS	20	0.7257	4,763		4,763	2,737	7,500
ET - INFORMATION TECH	3	0.1089	714		714	411	1,125
FN - FINANCE	20	0.7257	4,763		4,763	2,737	7,500
FR - FIRE	6	0.2177	1,429		1,429	821	2,250
HD - PUBLIC HOUSING & COMMUNITY	27	0.9797	6,430		6,430	3,695	10,125
HR - HUMAN RESOURCES	19	0.6894	4,525		4,525	2,600	7,125
HT - HOMELESS TRUST	5	0.1814	1,191		1,191	684	1,875
ID - INTERNAL SERVICES	134	4.8621	31,914		31,914	18,336	50,250
JU - JUVENILE SERVICES	4	0.1451	953		953	547	1,500
LB - LIBRARIES	2	0.0726	476		476	274	750
MA - MAYOR	137	4.9710	32,629		32,629	18,746	51,375
ME - MEDICAL EXAMINER	1	0.0363	238		238	137	375
MT - TRANSP & PW	121	4.3904	28,818		28,818	16,557	45,375
PA - PROPERTY APPRAISER	4	0.1451	953		953	547	1,500
PD - POLICE	20	0.7257	4,763		4,763	2,737	7,500
PE - REGULATORY & ECONOMIC	164	5.9507	39,059		39,059	22,441	61,500
PR - PARKS, REC & OPEN SPACES	55	1.9956	13,099		13,099	7,526	20,625
SP - SEAPORT	16	0.5806	3,811		3,811	2,189	6,000

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION

Activity - AGENDA COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TT - OFFICE OF THE CITT	6	0.2177	1,429		1,429	821	2,250
ALL OTHER	85	3.0842	20,244		20,244	11,631	31,875
SubTotal	2,756	100.0000	656,387		656,387	149,286	805,673
Total	2,756	100.0000	656,387		656,387	149,286	805,673

Allocation Basis: NUMBER OF AGENDA ITEMS BY DEPARTMENT

Allocation Source: FY16 AGENDA ITEMS - AGENDA COORDINATION

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CC - COUNTY COMMISSION

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	-7,898		-7,898		-7,898
SubTotal	100	100.0000	-7,898		-7,898		-7,898
Total	100	100.0000	-7,898		-7,898		-7,898

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department CC - COUNTY COMMISSION

Receiving Department	Total	AUDITOR	DEBT COLLECTION	INTERGOV'T AFFAIRS	AGENDA	LEAVE PAYMENTS
AD - ANIMAL SERVICES	9,174	0	0	7,674	1,500	0
AT - COUNTY ATTORNEY	6,171	0	0	4,028	2,143	0
AU - AUDIT & MGMT	1,215	0	0	1,215	0	0
AV - AVIATION	76,654	0	7,487	50,417	18,750	0
BU - MGMT & BUDGET	13,759	0	0	2,327	11,432	0
CC - COUNTY COMMISSION	1,555,839	1,166,960	0	5,904	382,975	0
CL - CLERK OF COURT	115,496	0	0	46,123	69,373	0
CO - COMMUNITY ACTION	194,622	176,024	0	17,473	1,125	0
CR - CORRECTIONS &	136,952	0	10,761	126,191	0	0
CT - COMMUNICATIONS	6,505	0	0	6,505	0	0
CU - CULTURAL AFFAIRS	9,627	0	0	2,127	7,500	0
EC - ETHICS AND PUBLIC	542	0	0	542	0	0
EL - ELECTIONS	3,879	0	0	3,879	0	0
ET - INFORMATION TECH	323,451	276,684	16,033	29,609	1,125	0
FN - FINANCE	20,803	0	0	13,303	7,500	0
FR - FIRE	122,230	0	13,556	106,424	2,250	0
HD - PUBLIC HOUSING &	27,400	0	3,013	14,262	10,125	0
HR - HUMAN RESOURCES	11,296	0	0	4,171	7,125	0
HT - HOMELESS TRUST	2,668	0	0	793	1,875	0
ID - INTERNAL SERVICES	950,981	818,124	49,162	33,445	50,250	0
IG - INSPECTOR GENERAL	1,501	0	0	1,501	0	0
JA - JUDICIAL	10,718	0	0	10,718	0	0
JU - JUVENILE SERVICES	5,379	0	0	3,879	1,500	0
LB - LIBRARIES	22,246	0	5,066	16,430	750	0
MA - MAYOR	52,918	0	0	1,543	51,375	0
ME - MEDICAL EXAMINER	3,795	0	0	3,420	375	0
MM - ECONOMIC	668	0	0	668	0	0
MP - METROPOLITAN	668	0	0	668	0	0
MT - TRANSP & PW	612,727	363,189	45,194	158,969	45,375	0
ND - NON-DEPARTMENT	1,376	0	0	1,376	0	0
PA - PROPERTY	16,805	0	0	15,305	1,500	0
PD - POLICE	206,591	0	15,981	183,110	7,500	0
PE - REGULATORY &	179,689	59,243	21,706	37,240	61,500	0



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department CC - COUNTY COMMISSION

Receiving Department	Total	AUDITOR	DEBT COLLECTION	INTERGOV'T AFFAIRS	AGENDA	LEAVE PAYMENTS
PR - PARKS, REC & OPEN	133,154	0	74,288	38,241	20,625	0
SA - STATE ATTORNEY	417	0	0	417	0	0
SP - SEAPORT	23,579	0	5,235	12,344	6,000	0
SW - SOLID WASTE	60,094	0	7,395	38,449	14,250	0
TT - OFFICE OF THE CITT	2,584	0	0	334	2,250	0
VZ - VIZCAYA	2,627	0	0	2,627	0	0
WS - WATER & SEWER	148,524	0	38,064	99,960	10,500	0
PUBLIC HEALTH TRUST	912	787	0	125	0	0
LEAVE PAYMENTS	(7,898)	0	0	0	0	(7,898)
ALL OTHER	55,489	45,612	0	2,752	7,125	0
Direct Billed	0	0	0	0	0	0
Total	5,123,827	2,906,623	312,941	1,106,488	805,673	(7,898)

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

CT – COMMUNICATIONS

NATURE AND EXTENT OF SERVICES

The Communications Department links County government to more than 2.7 million residents and over 15 million visitors by providing convenient access through the 311 Contact Center, three Service Centers throughout the community, the County's web portal (www.miamidade.gov), Miami-Dade Television (MDTV), digital media, printed collateral, and multi-lingual radio programming. These service channels facilitate access to government services, assist departments in spreading the word about County services and programs through educational messaging and advertising, and support enterprise branding efforts.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Call Center Operations** – the costs associated with call center operations have been allocated based on the total 311 operations costs identified to each department.
- **Miami-Dade Television** – MDTV costs have been included in this activity and allocated to benefiting departments based on the total MDTV operations costs identified to each department.
- **On-Line Services** – the costs recorded for on-line services have been allocated using the on-line services costs identified to each benefiting department.
- **Graphic Design & Translation** – these costs have been allocated to benefiting departments based on the total cost identified to each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department CT - COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,926,817			15,926,817
602 SPECIAL TRANSPORTATION	(2,296)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(119,951)			
Total Deductions:	(122,247)			(122,247)
DEPRECIATION	278,086		278,086	
BU - MGMT & BUDGET	69,973	10,074	80,047	
CC - COUNTY COMMISSION	5,417	1,088	6,505	
ET - INFORMATION TECH		206,003	206,003	
FN - FINANCE		29,092	29,092	
GG - GENERAL GOVT		794,476	794,476	
HR - HUMAN RESOURCES		59,531	59,531	
ID - INTERNAL SERVICES		(1,207)	(1,207)	
IG - INSPECTOR GENERAL		1,675	1,675	
MA - MAYOR		23,605	23,605	
LEAVE PAYMENTS		262,289	262,289	
Total Allocated Additions:	353,476	1,386,626	1,740,102	1,740,102
00114 POLL WORKERS (COUNTY EMPLOYEES	(19,326)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
349 OTHER CHARGES FOR SERVICES	(9,119,274)			
369 OTHER MISCELLANEOUS REVENUES	(1,404,861)			
Total Departmental Cost Adjustments:	(10,543,461)			(10,543,461)
Total To Be Allocated:	5,614,585	1,386,626		7,001,211

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department CT - COMMUNICATIONS

	Total	General & Admin	CALL CENTER	TELEVISION	ONLINE SERVICES
Other Expense & Cost					
001 SALARIES	10,148,250	620,922	6,676,186	992,278	1,313,669
010 FRINGE BENEFITS	3,441,948	189,272	2,480,877	263,250	344,102
210 ACCOUNTING & AUDITING	9,791	0	0	0	0
212 LEGAL	275	0	275	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	29	0	0	29	0
215 TEMPORARY HELP AGENCY	149,027	0	0	6,928	44,899
223 INDUSTRIAL SERVICE RELATED	140	0	140	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	116,306	0	0	74,626	23,760
232 GENERAL AUTO & PROFESSIONAL LIAB	15,816	0	15,816	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	45,368	0	0	45,368	0
245 ITD MAINTENANCE	50,107	0	(1,128)	0	36,035
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	1,865	0	0	0	1,865
252 VEHICLES-RENTAL	142	142	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	3,453	2,819	634	0	0
259 OTHER RENTAL EXPENSE	425	0	0	0	425
260 GSA CHARGES	5,591	36,473	18,738	17,279	(69,117)
261 ITD	1,212,049	38,906	872,615	5,639	274,171
266 CLERK OF COURTS	346	40	0	0	0
310 TELECOMMUNICATIONS	75,593	53,304	11,346	8,985	1,196
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	83,073	0	0	0	77,299
312 TRAVEL	12,236	10,317	0	0	1,919
313 AUTOMOBILE REIMBURSEMENT	3,405	0	0	2,376	700
314 ADVERTISING	264,653	0	0	419	0
315 PRINTING & GRAPHICS	(9,300)	74	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	7	0	0	7	0
319 PETTY CASH & CHANGE FUNDS	493	493	0	0	0
320 TRAINING	7,425	825	6,200	0	400
321 REIMBURSEMENTS & REFUNDS	(21,707)	(199)	0	0	0
330 MISCELLANEOUS	27,696	2,663	726	64	24,243
410 FUEL & LUBRICANTS	52	52	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	1,273	0	0	0	1,273
432 EQUIPMENT & NON-CAPITAL TOOLS	211	92	84	35	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	79,084	3,101	6,250	3,021	53,642
493 CLOTHING & UNIFORMS	14,640	0	9,099	5,541	0
496 OTHER MATERIALS & SUPPLIES	64,808	0	0	64,808	0
*602 SPECIAL TRANSPORTATION	2,296	2,296	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	119,951	119,951	0	0	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department CT - COMMUNICATIONS

	Total	General & Admin	CALL CENTER	TELEVISION	ONLINE SERVICES
Departmental Totals					
Total Expenditures	15,926,817	1,081,543	10,097,858	1,490,653	2,130,481
Deductions					
Total Deductions	(122,247)	(122,247)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(19,326)	(744)	(3,772)	(2,047)	(11,314)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(8,998)	0	0
00155 TERMINATION PAYMENTS	0	0	(6,709)	(22,095)	(22)
REVENUES:	0	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(9,119,274)	(9,090,000)	0	0	(29,274)
369 OTHER MISCELLANEOUS REVENUES	(1,404,861)	0	(1,404,861)	0	0
 Functional Cost	 5,261,109	 (8,131,448)	 8,673,518	 1,466,511	 2,089,871
Allocation Step 1					
Inbound- All Others	353,476	21,627	232,540	34,562	45,757
Reallocate Admin Costs		8,109,821	(5,682,881)	(844,644)	(1,118,217)
Unallocated Costs	(234,492)	0	0	0	0
1st Allocation	5,380,093	0	3,223,177	656,429	1,017,411
Allocation Step 2					
Inbound- All Others	1,386,626	84,841	912,213	135,582	179,496
Reallocate Admin Costs		(84,841)	59,452	8,836	11,698
Unallocated Costs	8,599	0	0	0	0
2nd Allocation	1,395,225	0	971,665	144,418	191,194
Total For CT CT - COMMUNICATIONS					
Total Allocated	6,775,318	0	4,194,842	800,847	1,208,605

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department CT - COMMUNICATIONS

	GRAPHIC DES & TRANSL	LEAVE PAYMENTS	OTHER COSTS
Other Expense & Cost			
001 SALARIES	604,277	0	(59,082)
010 FRINGE BENEFITS	180,122	0	(15,675)
210 ACCOUNTING & AUDITING	11,059	0	(1,268)
212 LEGAL	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0	0
215 TEMPORARY HELP AGENCY	87,024	0	10,176
223 INDUSTRIAL SERVICE RELATED	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	17,920
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0	0
245 ITD MAINTENANCE	0	0	15,200
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0
252 VEHICLES-RENTAL	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	0	0	0
259 OTHER RENTAL EXPENSE	0	0	0
260 GSA CHARGES	1,077	0	1,141
261 ITD	33,398	0	(12,680)
266 CLERK OF COURTS	306	0	0
310 TELECOMMUNICATIONS	762	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	5,774	0	0
312 TRAVEL	0	0	0
313 AUTOMOBILE REIMBURSEMENT	329	0	0
314 ADVERTISING	12,200	0	252,034
315 PRINTING & GRAPHICS	(9,374)	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0
319 PETTY CASH & CHANGE FUNDS	0	0	0
320 TRAINING	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	0	(21,508)
330 MISCELLANEOUS	0	0	0
410 FUEL & LUBRICANTS	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	13,070	0	0
493 CLOTHING & UNIFORMS	0	0	0
496 OTHER MATERIALS & SUPPLIES	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department CT - COMMUNICATIONS

	GRAPHIC DES & TRANSL	LEAVE PAYMENTS	OTHER COSTS
Departmental Totals			
Total Expenditures	940,024	0	186,258
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(1,449)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	8,998	0
00155 TERMINATION PAYMENTS	(25,166)	53,992	0
REVENUES:	0	0	0
349 OTHER CHARGES FOR SERVICES	0	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0	0
 Functional Cost	 913,409	 62,990	 186,258
Allocation Step 1			
Inbound- All Others	21,048	0	(2,058)
Reallocate Admin Costs	(514,371)	0	50,292
Unallocated Costs	0	0	(234,492)
1st Allocation	420,086	62,990	0
Allocation Step 2			
Inbound- All Others	82,567	0	(8,073)
Reallocate Admin Costs	5,381	0	(526)
Unallocated Costs	0	0	8,599
2nd Allocation	87,948	0	0
Total For CT CT - COMMUNICATIONS			
Total Allocated	508,034	62,990	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - CALL CENTER OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	265,650.83	8.1963	264,181		264,181	82,910	347,091
AT - COUNTY ATTORNEY	28,564.84	0.8813	28,407		28,407		28,407
AU - AUDIT & MGMT	28,564.84	0.8813	28,407		28,407		28,407
AV - AVIATION	28,564.84	0.8813	28,407		28,407	8,915	37,322
BU - MGMT & BUDGET	28,564.84	0.8813	28,407		28,407		28,407
CC - COUNTY COMMISSION	42,103.35	1.2990	41,870		41,870		41,870
CL - CLERK OF COURT	28,564.84	0.8813	28,407		28,407	8,915	37,322
CO - COMMUNITY ACTION & HUMAN	28,564.84	0.8813	28,407		28,407	8,915	37,322
CR - CORRECTIONS & REHABILITATION	28,564.84	0.8813	28,407		28,407	8,915	37,322
CU - CULTURAL AFFAIRS	29,344.41	0.9054	29,182		29,182	9,158	38,340
EC - ETHICS AND PUBLIC TRUST	28,564.84	0.8813	28,407		28,407	8,915	37,322
EL - ELECTIONS	57,835.95	1.7844	57,516		57,516	18,051	75,567
ET - INFORMATION TECH	28,564.84	0.8813	28,407		28,407	8,915	37,322
FN - FINANCE	136,246.28	4.2037	135,492		135,492	42,522	178,014
FR - FIRE	28,912.24	0.8920	28,752		28,752	9,024	37,776
HD - PUBLIC HOUSING & COMMUNITY	30,310.14	0.9352	30,142		30,142	9,460	39,602
HR - HUMAN RESOURCES	28,564.84	0.8813	28,407		28,407	8,915	37,322
HT - HOMELESS TRUST	28,564.84	0.8813	28,407		28,407	8,915	37,322
ID - INTERNAL SERVICES	42,274.56	1.3043	42,041		42,041	13,194	55,235
IG - INSPECTOR GENERAL	28,564.84	0.8813	28,407		28,407	8,915	37,322
JA - JUDICIAL ADMINISTRATION	28,564.84	0.8813	28,407		28,407	8,915	37,322
JU - JUVENILE SERVICES	28,564.84	0.8813	28,407		28,407	8,915	37,322
LB - LIBRARIES	28,564.84	0.8813	28,407		28,407	8,915	37,322
MA - MAYOR	28,564.84	0.8813	28,407		28,407	8,915	37,322
ME - MEDICAL EXAMINER	28,564.84	0.8813	28,407		28,407	8,915	37,322

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - CALL CENTER OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	28,564.84	0.8813	28,407		28,407	8,915	37,322
MP - METROPOLITAN PLANNING	28,564.84	0.8813	28,407		28,407	8,915	37,322
MT - TRANSP & PW	1,519,070.82	46.8696	1,510,658		1,510,658	474,103	1,984,761
PA - PROPERTY APPRAISER	112,611.65	3.4745	111,988		111,988	35,146	147,134
PD - POLICE	28,564.84	0.8813	28,407		28,407	8,915	37,322
PE - REGULATORY & ECONOMIC	71,974.51	2.2207	71,576		71,576	22,463	94,039
PR - PARKS, REC & OPEN SPACES	32,406.16	0.9998	32,227		32,227	10,114	42,341
SP - SEAPORT	28,564.84	0.8813	28,407		28,407	8,915	37,322
TT - OFFICE OF THE CITT	28,564.84	0.8813	28,407		28,407	8,915	37,322
VZ - VIZCAYA	28,564.84	0.8813	28,407		28,407	8,915	37,322
PUBLIC HEALTH TRUST	28,564.84	0.8813	28,407		28,407	8,915	37,322
ALL OTHER	186,817.13	5.7639	185,784		185,784	58,305	244,089
SubTotal	3,241,114.19	100.0000	3,223,177		3,223,177	971,665	4,194,842
Total	3,241,114.19	100.0000	3,223,177		3,223,177	971,665	4,194,842

Allocation Basis: 311 OPERATIONS COST BY DEPARTMENT

Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - TELEVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	12,846.35	3.4297	22,514		22,514	5,741	28,255
AT - COUNTY ATTORNEY	3,515.93	0.9387	6,162		6,162		6,162
AU - AUDIT & MGMT	3,515.93	0.9387	6,162		6,162		6,162
AV - AVIATION	3,515.93	0.9387	6,162		6,162	1,571	7,733
BU - MGMT & BUDGET	3,515.93	0.9387	6,162		6,162		6,162
CC - COUNTY COMMISSION	40,833.93	10.9018	71,563		71,563		71,563
CL - CLERK OF COURT	4,246.44	1.1337	7,442		7,442	1,898	9,340
CO - COMMUNITY ACTION & HUMAN	4,611.70	1.2312	8,082		8,082	2,061	10,143
CR - CORRECTIONS & REHABILITATION	3,515.93	0.9387	6,162		6,162	1,571	7,733
CU - CULTURAL AFFAIRS	3,515.93	0.9387	6,162		6,162	1,571	7,733
EC - ETHICS AND PUBLIC TRUST	3,515.93	0.9387	6,162		6,162	1,571	7,733
EL - ELECTIONS	6,406.92	1.7105	11,228		11,228	2,863	14,091
ET - INFORMATION TECH	3,515.93	0.9387	6,162		6,162	1,571	7,733
FN - FINANCE	3,515.93	0.9387	6,162		6,162	1,571	7,733
FR - FIRE	3,515.93	0.9387	6,162		6,162	1,571	7,733
HD - PUBLIC HOUSING & COMMUNITY	5,570.49	1.4872	9,762		9,762	2,489	12,251
HR - HUMAN RESOURCES	3,515.93	0.9387	6,162		6,162	1,571	7,733
HT - HOMELESS TRUST	3,515.93	0.9387	6,162		6,162	1,571	7,733
ID - INTERNAL SERVICES	3,515.93	0.9387	6,162		6,162	1,571	7,733
IG - INSPECTOR GENERAL	3,515.93	0.9387	6,162		6,162	1,571	7,733
JA - JUDICIAL ADMINISTRATION	3,515.93	0.9387	6,162		6,162	1,571	7,733
JU - JUVENILE SERVICES	3,515.93	0.9387	6,162		6,162	1,571	7,733
LB - LIBRARIES	4,931.29	1.3166	8,642		8,642	2,204	10,846
MA - MAYOR	50,876.59	13.5830	89,163		89,163	22,735	111,898
ME - MEDICAL EXAMINER	3,515.93	0.9387	6,162		6,162	1,571	7,733

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - TELEVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	3,515.93	0.9387	6,162		6,162	1,571	7,733
MP - METROPOLITAN PLANNING	3,515.93	0.9387	6,162		6,162	1,571	7,733
MT - TRANSP & PW	5,798.77	1.5482	10,163		10,163	2,591	12,754
PA - PROPERTY APPRAISER	6,772.17	1.8080	11,868		11,868	3,026	14,894
PD - POLICE	3,515.93	0.9387	6,162		6,162	1,571	7,733
PE - REGULATORY & ECONOMIC	3,515.93	0.9387	6,162		6,162	1,571	7,733
PR - PARKS, REC & OPEN SPACES	39,217.68	10.4703	68,730		68,730	17,525	86,255
SP - SEAPORT	87,670.45	23.4058	153,640		153,640	39,180	192,820
TT - OFFICE OF THE CITT	3,515.93	0.9387	6,162		6,162	1,571	7,733
VZ - VIZCAYA	3,515.93	0.9387	6,162		6,162	1,571	7,733
PUBLIC HEALTH TRUST	3,515.93	0.9387	6,162		6,162	1,571	7,733
ALL OTHER	20,395.40	5.4452	35,744		35,744	9,114	44,858
SubTotal	374,560.50	100.0000	656,429		656,429	144,418	800,847
Total	374,560.50	100.0000	656,429		656,429	144,418	800,847

Allocation Basis: TOTAL MDTV OPERATIONS COST BY DEPARTMENT

Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - ONLINE SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	25,186.39	4.7790	48,623		48,623	10,740	59,363
AT - COUNTY ATTORNEY	2,588.05	0.4911	4,996		4,996		4,996
AU - AUDIT & MGMT	2,773.80	0.5263	5,355		5,355		5,355
AV - AVIATION	2,885.25	0.5475	5,570		5,570	1,230	6,800
BU - MGMT & BUDGET	21,008.88	3.9864	40,558		40,558		40,558
CC - COUNTY COMMISSION	52,272.08	9.9182	100,910		100,910		100,910
CL - CLERK OF COURT	7,166.79	1.3599	13,836		13,836	3,056	16,892
CO - COMMUNITY ACTION & HUMAN	6,572.39	1.2471	12,688		12,688	2,803	15,491
CR - CORRECTIONS & REHABILITATION	2,355.87	0.4470	4,548		4,548	1,005	5,553
CU - CULTURAL AFFAIRS	2,244.42	0.4259	4,333		4,333	957	5,290
EC - ETHICS AND PUBLIC TRUST	9,210.04	1.7476	17,780		17,780	3,927	21,707
EL - ELECTIONS	18,088.89	3.4323	34,921		34,921	7,713	42,634
ET - INFORMATION TECH	8,439.18	1.6013	16,292		16,292	3,599	19,891
FN - FINANCE	5,216.42	0.9898	10,070		10,070	2,224	12,294
FR - FIRE	14,724.96	2.7940	28,427		28,427	6,279	34,706
HD - PUBLIC HOUSING & COMMUNITY	4,779.90	0.9070	9,228		9,228	2,038	11,266
HR - HUMAN RESOURCES	8,372.31	1.5886	16,163		16,163	3,570	19,733
HT - HOMELESS TRUST	2,875.97	0.5457	5,552		5,552	1,226	6,778
ID - INTERNAL SERVICES	18,657.28	3.5402	36,018		36,018	7,956	43,974
IG - INSPECTOR GENERAL	2,123.68	0.4030	4,100		4,100	906	5,006
JA - JUDICIAL ADMINISTRATION	2,123.68	0.4030	4,100		4,100	906	5,006
JU - JUVENILE SERVICES	3,303.19	0.6268	6,377		6,377	1,409	7,786
LB - LIBRARIES	5,104.97	0.9687	9,855		9,855	2,177	12,032
MA - MAYOR	34,343.87	6.5167	66,301		66,301	14,645	80,946
ME - MEDICAL EXAMINER	2,337.29	0.4435	4,512		4,512	997	5,509

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - ONLINE SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	7,018.19	1.3317	13,549		13,549	2,993	16,542
MP - METROPOLITAN PLANNING	13,779.49	2.6146	26,601		26,601	5,876	32,477
MT - TRANSP & PW	24,255.79	4.6025	46,826		46,826	10,343	57,169
PA - PROPERTY APPRAISER	42,199.23	8.0072	81,466		81,466	17,994	99,460
PD - POLICE	3,405.35	0.6462	6,574		6,574	1,452	8,026
PE - REGULATORY & ECONOMIC	47,337.08	8.9821	91,385		91,385	20,185	111,570
PR - PARKS, REC & OPEN SPACES	48,561.17	9.2143	93,748		93,748	20,705	114,453
SP - SEAPORT	16,978.10	3.2215	32,776		32,776	7,240	40,016
TT - OFFICE OF THE CITT	11,531.91	2.1881	22,262		22,262	4,917	27,179
VZ - VIZCAYA	6,981.04	1.3246	13,477		13,477	2,977	16,454
PUBLIC HEALTH TRUST	2,123.68	0.4030	4,100		4,100	906	5,006
ALL OTHER	38,090.26	7.2276	73,534		73,534	16,243	89,777
SubTotal	527,016.84	100.0000	1,017,411		1,017,411	191,194	1,208,605
Total	527,016.84	100.0000	1,017,411		1,017,411	191,194	1,208,605

Allocation Basis: TOTAL ON-LINE SERVICES OPERATIONS COST BY DEPARTMENT

Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .4 - Detail Activity Allocations

For Department CT - COMMUNICATIONS

Activity - GRAPHIC DES & TRANSL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	45,891.88	12.7235	53,449		53,449	14,060	67,509
AT - COUNTY ATTORNEY	2,503.71	0.6942	2,916		2,916		2,916
AU - AUDIT & MGMT	884.68	0.2453	1,030		1,030		1,030
AV - AVIATION	1,110.95	0.3080	1,294		1,294	340	1,634
BU - MGMT & BUDGET	8,716.21	2.4166	10,152		10,152		10,152
CC - COUNTY COMMISSION	61,559.93	17.0673	71,703		71,703		71,703
CL - CLERK OF COURT	5,191.23	1.4393	6,046		6,046	1,591	7,637
CO - COMMUNITY ACTION & HUMAN	3,724.18	1.0325	4,337		4,337	1,141	5,478
CR - CORRECTIONS & REHABILITATION	1,303.71	0.3615	1,518		1,518	399	1,917
CU - CULTURAL AFFAIRS	3,143.08	0.8714	3,661		3,661	963	4,624
EC - ETHICS AND PUBLIC TRUST	1,197.54	0.3320	1,395		1,395	367	1,762
EL - ELECTIONS	31,277.83	8.6717	36,429		36,429	9,584	46,013
ET - INFORMATION TECH	884.68	0.2453	1,030		1,030	271	1,301
FN - FINANCE	1,059.28	0.2937	1,234		1,234	325	1,559
FR - FIRE	7,145.98	1.9812	8,323		8,323	2,190	10,513
HD - PUBLIC HOUSING & COMMUNITY	6,908.55	1.9154	8,046		8,046	2,117	10,163
HR - HUMAN RESOURCES	1,590.85	0.4411	1,853		1,853	487	2,340
HT - HOMELESS TRUST	1,875.38	0.5199	2,184		2,184	575	2,759
ID - INTERNAL SERVICES	1,334.62	0.3700	1,554		1,554	409	1,963
IG - INSPECTOR GENERAL	884.68	0.2453	1,030		1,030	271	1,301
JA - JUDICIAL ADMINISTRATION	884.68	0.2453	1,030		1,030	271	1,301
JU - JUVENILE SERVICES	2,065.32	0.5726	2,405		2,405	633	3,038
LB - LIBRARIES	35,418.10	9.8196	41,251		41,251	10,853	52,104
MA - MAYOR	8,042.02	2.2296	9,366		9,366	2,464	11,830
ME - MEDICAL EXAMINER	884.68	0.2453	1,030		1,030	271	1,301

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - GRAPHIC DES & TRANSL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	5,707.31	1.5823	6,647		6,647	1,749	8,396
MP - METROPOLITAN PLANNING	2,682.54	0.7437	3,124		3,124	822	3,946
MT - TRANSP & PW	4,300.29	1.1922	5,008		5,008	1,318	6,326
PA - PROPERTY APPRAISER	1,718.49	0.4764	2,001		2,001	527	2,528
PD - POLICE	2,279.80	0.6321	2,655		2,655	699	3,354
PE - REGULATORY & ECONOMIC	16,653.21	4.6171	19,396		19,396	5,103	24,499
PR - PARKS, REC & OPEN SPACES	11,324.68	3.1398	13,190		13,190	3,470	16,660
SP - SEAPORT	18,789.01	5.2092	21,883		21,883	5,757	27,640
TT - OFFICE OF THE CITT	9,382.54	2.6013	10,928		10,928	2,875	13,803
VZ - VIZCAYA	9,186.48	2.5469	10,699		10,699	2,815	13,514
PUBLIC HEALTH TRUST	884.68	0.2453	1,030		1,030	271	1,301
ALL OTHER	42,294.58	11.7261	49,259		49,259	12,960	62,219
SubTotal	360,687.36	100.0000	420,086		420,086	87,948	508,034
Total	360,687.36	100.0000	420,086		420,086	87,948	508,034

Allocation Basis: TOTAL GRAPHIC & TRANSLATIONS COST BY DEPARTMENT

Allocation Source: GIC SUMMARY REPORT - COMMUNICATIONS

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department CT - COMMUNICATIONS

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	62,990		62,990		62,990
SubTotal	100	100.0000	62,990		62,990		62,990
Total	100	100.0000	62,990		62,990		62,990

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE
Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department CT - COMMUNICATIONS

Receiving Department	Total	CALL CENTER	TELEVISION	ONLINE SERVICES	GRAPHIC DES &	LEAVE PAYMENTS
AD - ANIMAL SERVICES	502,218	347,091	28,255	59,363	67,509	0
AT - COUNTY ATTORNEY	42,481	28,407	6,162	4,996	2,916	0
AU - AUDIT & MGMT	40,954	28,407	6,162	5,355	1,030	0
AV - AVIATION	53,489	37,322	7,733	6,800	1,634	0
BU - MGMT & BUDGET	85,279	28,407	6,162	40,558	10,152	0
CC - COUNTY COMMISSION	286,046	41,870	71,563	100,910	71,703	0
CL - CLERK OF COURT	71,191	37,322	9,340	16,892	7,637	0
CO - COMMUNITY ACTION	68,434	37,322	10,143	15,491	5,478	0
CR - CORRECTIONS &	52,525	37,322	7,733	5,553	1,917	0
CU - CULTURAL AFFAIRS	55,987	38,340	7,733	5,290	4,624	0
EC - ETHICS AND PUBLIC	68,524	37,322	7,733	21,707	1,762	0
EL - ELECTIONS	178,305	75,567	14,091	42,634	46,013	0
ET - INFORMATION TECH	66,247	37,322	7,733	19,891	1,301	0
FN - FINANCE	199,600	178,014	7,733	12,294	1,559	0
FR - FIRE	90,728	37,776	7,733	34,706	10,513	0
HD - PUBLIC HOUSING &	73,282	39,602	12,251	11,266	10,163	0
HR - HUMAN RESOURCES	67,128	37,322	7,733	19,733	2,340	0
HT - HOMELESS TRUST	54,592	37,322	7,733	6,778	2,759	0
ID - INTERNAL SERVICES	108,905	55,235	7,733	43,974	1,963	0
IG - INSPECTOR GENERAL	51,362	37,322	7,733	5,006	1,301	0
JA - JUDICIAL	51,362	37,322	7,733	5,006	1,301	0
JU - JUVENILE SERVICES	55,879	37,322	7,733	7,786	3,038	0
LB - LIBRARIES	112,304	37,322	10,846	12,032	52,104	0
MA - MAYOR	241,996	37,322	111,898	80,946	11,830	0
ME - MEDICAL EXAMINER	51,865	37,322	7,733	5,509	1,301	0
MM - ECONOMIC	69,993	37,322	7,733	16,542	8,396	0
MP - METROPOLITAN	81,478	37,322	7,733	32,477	3,946	0
MT - TRANSP & PW	2,061,010	1,984,761	12,754	57,169	6,326	0
PA - PROPERTY	264,016	147,134	14,894	99,460	2,528	0
PD - POLICE	56,435	37,322	7,733	8,026	3,354	0
PE - REGULATORY &	237,841	94,039	7,733	111,570	24,499	0
PR - PARKS, REC & OPEN	259,709	42,341	86,255	114,453	16,660	0
SA - STATE ATTORNEY	51,362	37,322	7,733	5,006	1,301	0



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department CT - COMMUNICATIONS

Receiving Department	Total	CALL CENTER	TELEVISION	ONLINE SERVICES	GRAPHIC DES &	LEAVE PAYMENTS
SP - SEAPORT	297,798	37,322	192,820	40,016	27,640	0
SW - SOLID WASTE	184,956	132,123	7,733	33,090	12,010	0
TT - OFFICE OF THE CITT	86,037	37,322	7,733	27,179	13,803	0
VZ - VIZCAYA	75,023	37,322	7,733	16,454	13,514	0
WS - WATER & SEWER	151,847	37,322	21,659	45,362	47,504	0
PUBLIC HEALTH TRUST	51,362	37,322	7,733	5,006	1,301	0
LEAVE PAYMENTS	62,990	0	0	0	0	62,990
ALL OTHER	52,778	37,322	7,733	6,319	1,404	0
Direct Billed	0	0	0	0	0	0
Total	6,775,318	4,194,842	800,847	1,208,605	508,034	62,990

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

ET – INFORMATION TECHNOLOGY

NATURE AND EXTENT OF SERVICES

The Information Technology Department (ITD) provides information technology (IT) enterprise and infrastructure services that support the operations of all County departments.

As part of the General Government strategic area, the Department deploys emerging technologies in support of County government operations and services to the public. ITD provides a reliable and secure IT infrastructure, including network and hardware/software platforms, to support departmental applications and enterprise services. ITD partners with other County departments and management to implement and maintain technology solutions that enable efficient operations and delivery of County services, to include telecommunications and radio operations. ITD ensures that its services improve government access, efficiency, and effectiveness through the implementation of appropriate IT standards, methodologies, security, and project management practices.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Information Technology** – the costs associated with Information Technology operations have been included in this function and allocated to General Fund departments using the number of employees identified to each department.
- **Corrections/Police & CJIS** – costs identified for Corrections/Police and CJIS activities have been separately identified in this function and allocated to the benefiting departments based on the number of employees identified to each department.
- **Indirect Cost** – this function has no direct costs, but is only receiving other indirect costs allocated to the Information Technology Department from other central service departments. These costs have been allocated county-wide based on the number of employees identified to each benefiting department.

The cost pools have been reduced by associated revenues.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

Costs recorded for **Interagency Services** and **Major Capital** have not been allocated in this plan.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department ET - INFORMATION TECH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	199,040,016			199,040,016
501 GENERAL FUND-TRF OUT	(509,490)			
510 OTHER SPECIAL REVENUE-TRF OUT	(3,787,000)			
522 OTHER SPEC OBLIGATIONS	(1,808,000)			
523 LOAN AGREEMENTS	(696,000)			
570 INTRAFUND TRANSFER	(13,435,500)			
602 SPECIAL TRANSPORTATION	(84,686)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(4,310,956)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	(5,281,639)			
Total Deductions:	(29,913,271)			(29,913,271)
DEPRECIATION	9,114,507		9,114,507	
AT - COUNTY ATTORNEY	18,220	2,153	20,373	
BU - MGMT & BUDGET	68,808	10,159	78,967	
CC - COUNTY COMMISSION	226,521	96,930	323,451	
CT - COMMUNICATIONS	51,891	14,356	66,247	
ET - INFORMATION TECH		937,578	937,578	
FN - FINANCE		469,384	469,384	
GG - GENERAL GOVT		893,901	893,901	
HR - HUMAN RESOURCES		274,726	274,726	
ID - INTERNAL SERVICES		(135,501)	(135,501)	
IG - INSPECTOR GENERAL		188,143	188,143	
MA - MAYOR		107,433	107,433	
LEAVE PAYMENTS		1,954,094	1,954,094	
Total Allocated Additions:	9,479,947	4,813,356	14,293,303	14,293,303
00114 POLL WORKERS (COUNTY EMPLOYEES	(270,283)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	(19,226,127)			
349 OTHER CHARGES FOR SERVICES	(122,603,633)			
351 JUDGEMENTS & FINES	(509,041)			

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department ET - INFORMATION TECH

361 INTEREST EARNINGS	(449)	
369 OTHER MISCELLANEOUS REVENUES	(11,339,026)	
Total Departmental Cost Adjustments:	(153,948,559)	(153,948,559)
Total To Be Allocated:		24,658,133	4,813,356
			29,471,489

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ET - INFORMATION TECH

	Total	General & Admin	INFO TECH	CORRECTIONS/POLICE	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	75,964,458	4,691,579	65,210,208	6,062,671	0
010 FRINGE BENEFITS	19,807,792	3,262,627	15,180,574	1,364,591	0
212 LEGAL	1,600	1,600	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	483	483	0	0	0
215 TEMPORARY HELP AGENCY	2,148,520	278,231	1,655,854	214,435	0
220 ELECTRICAL SERVICES	83,813	866	82,947	0	0
223 INDUSTRIAL SERVICE RELATED	476	37	439	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,762,197	213,810	3,453,823	94,564	0
232 GENERAL AUTO & PROFESSIONAL LIAB	175,310	175,310	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	5,543	0	5,543	0	0
241 EQUIPMENT MAINTENANCE	18,410	58	18,352	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	36,700	0	36,700	0	0
245 ITD MAINTENANCE	27,972,353	1,903,801	26,004,172	64,380	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	46,392	0	46,392	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	2,654,068	2,470,068	184,000	0	0
252 VEHICLES-RENTAL	104,153	528	103,625	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	87,905	85,888	2,017	0	0
254 HEAVY EQUIPMENT RENTAL	5,000	0	5,000	0	0
255 RENT PAYMENTS TO LESSORS	26,538	5,744	20,794	0	0
257 RENTAL-ITD SYSTEM RELATED	3,823	0	3,823	0	0
259 OTHER RENTAL EXPENSE	100,168	16,946	83,222	0	0
260 GSA CHARGES	591,457	89,042	502,415	0	0
261 ITD	13,423,884	514,414	10,308,795	186,776	0
266 CLERK OF COURTS	951	951	0	0	0
310 TELECOMMUNICATIONS	13,522,012	704,546	1,742,973	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	269,072	269,074	(2)	0	0
312 TRAVEL	157,641	154,488	3,153	0	0
313 AUTOMOBILE REIMBURSEMENT	21,853	7,950	13,903	0	0
314 ADVERTISING	44,294	44,294	0	0	0
316 MAILING SERVICES	12,992	0	12,992	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	(81)	(81)	0	0	0
319 PETTY CASH & CHANGE FUNDS	4,490	4,080	410	0	0
320 TRAINING	414,921	414,921	0	0	0
322 TAXES,LICENSES & PERMITS	189	0	189	0	0
330 MISCELLANEOUS	44,451	7,437	36,914	100	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	356,620	0	356,620	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	3,923,688	663	3,923,025	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	2,024,165	20,837	2,003,328	0	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ET - INFORMATION TECH

	Total	General & Admin	INFO TECH	CORRECTIONS/POLICE	LEAVE PAYMENTS
433 INVENTORY, MATERIALS, PARTS & SUPPLI	11,512	0	11,512	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	11,964	382	11,582	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	6,432	0	6,432	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	1,187,137	90,457	1,096,680	0	0
471 COMPUTER SUPPLIES	1,655	227	1,428	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	1,198	1,198	0	0	0
493 CLOTHING & UNIFORMS	57,501	1,745	55,756	0	0
496 OTHER MATERIALS & SUPPLIES	31,045	0	31,045	0	0
*501 GENERAL FUND-TRF OUT	509,490	509,490	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	3,787,000	3,787,000	0	0	0
*522 OTHER SPEC OBLIGATIONS	1,808,000	1,808,000	0	0	0
*523 LOAN AGREEMENTS	696,000	696,000	0	0	0
*570 INTRAFUND TRANSFER	13,435,500	13,435,500	0	0	0
*602 SPECIAL TRANSPORTATION	84,686	84,686	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	4,310,956	4,310,956	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	5,281,639	5,281,639	0	0	0
Departmental Totals					
Total Expenditures	199,040,016	45,347,472	132,216,635	7,987,517	0
Deductions					
Total Deductions	(29,913,271)	(29,913,271)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(270,283)	(15,093)	(221,925)	(33,265)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(173,689)	(1,588,195)	(203,357)	1,965,241
00155 TERMINATION PAYMENTS	0	(42,111)	(483,974)	(142,834)	668,919
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(19,226,127)	(1,709,500)	(17,516,627)	0	0
349 OTHER CHARGES FOR SERVICES	(122,603,633)	(5,099,100)	(97,409,009)	(5,593,196)	0
351 JUDGEMENTS & FINES	(509,041)	0	0	0	0
361 INTEREST EARNINGS	(449)	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	(11,339,026)	(1,050,900)	(10,190,326)	(97,800)	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH

	Total	General & Admin	INFO TECH	CORRECTIONS/POLICE	LEAVE PAYMENTS
Functional Cost	15,178,186	7,343,808	4,806,579	1,917,065	2,634,160
Allocation Step 1					
Inbound- All Others	9,479,947	0	0	0	0
Reallocate Admin Costs		(7,343,808)	6,719,123	624,685	0
Unallocated Costs	1,523,426	0	0	0	0
1st Allocation	26,181,559	0	11,525,702	2,541,750	2,634,160
Allocation Step 2					
Inbound- All Others	4,813,356	0	0	0	0
2nd Allocation	4,813,356	0	0	0	0
Total For ET ET - INFORMATION TECH					
Total Allocated	30,994,915	0	11,525,702	2,541,750	2,634,160

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS
Other Expense & Cost		
001 SALARIES	0	0
010 FRINGE BENEFITS	0	0
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0
215 TEMPORARY HELP AGENCY	0	0
220 ELECTRICAL SERVICES	0	0
223 INDUSTRIAL SERVICE RELATED	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0
245 ITD MAINTENANCE	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0
252 VEHICLES-RENTAL	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	0	0
254 HEAVY EQUIPMENT RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	0	0
257 RENTAL-ITD SYSTEM RELATED	0	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	0	0
261 ITD	0	2,413,899
266 CLERK OF COURTS	0	0
310 TELECOMMUNICATIONS	0	11,074,493
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	0	0
316 MAILING SERVICES	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0
319 PETTY CASH & CHANGE FUNDS	0	0
320 TRAINING	0	0
322 TAXES,LICENSES & PERMITS	0	0
330 MISCELLANEOUS	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
471 COMPUTER SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*523 LOAN AGREEMENTS	0	0
*570 INTRAFUND TRANSFER	0	0
*602 SPECIAL TRANSPORTATION	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0
Departmental Totals		
Total Expenditures	0	13,488,392
Deductions		
Total Deductions	0	0
Cost Adjustments		
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0
00155 TERMINATION PAYMENTS	0	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
349 OTHER CHARGES FOR SERVICES	0	(14,502,328)
351 JUDGEMENTS & FINES	0	(509,041)
361 INTEREST EARNINGS	0	(449)
369 OTHER MISCELLANEOUS REVENUES	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS
Functional Cost	0	(1,523,426)
Allocation Step 1		
Inbound- All Others	9,479,947	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	1,523,426
1st Allocation	9,479,947	0
Allocation Step 2		
Inbound- All Others	4,813,356	0
2nd Allocation	4,813,356	0
Total For ET ET - INFORMATION TECH		
Total Allocated	14,293,303	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	1.5041	173,361		173,361		173,361
AT - COUNTY ATTORNEY	116	0.9483	109,293		109,293		109,293
AU - AUDIT & MGMT	35	0.2861	32,976		32,976		32,976
BU - MGMT & BUDGET	67	0.5477	63,126		63,126		63,126
CC - COUNTY COMMISSION	170	1.3897	160,171		160,171		160,171
CL - CLERK OF COURT	1,106	9.0411	1,042,052		1,042,052		1,042,052
CO - COMMUNITY ACTION & HUMAN	419	3.4252	394,774		394,774		394,774
CR - CORRECTIONS & REHABILITATION	3,026	24.7364	2,851,040		2,851,040		2,851,040
CT - COMMUNICATIONS	156	1.2752	146,980		146,980		146,980
EC - ETHICS AND PUBLIC TRUST	13	0.1063	12,248		12,248		12,248
EL - ELECTIONS	93	0.7602	87,623		87,623		87,623
ET - INFORMATION TECH	710	5.8040	668,949		668,949		668,949
HR - HUMAN RESOURCES	100	0.8175	94,218		94,218		94,218
IG - INSPECTOR GENERAL	36	0.2943	33,919		33,919		33,919
JU - JUVENILE SERVICES	93	0.7602	87,623		87,623		87,623
MA - MAYOR	37	0.3025	34,861		34,861		34,861
ME - MEDICAL EXAMINER	82	0.6703	77,259		77,259		77,259
MM - ECONOMIC ADVOCACY TRUST	16	0.1308	15,075		15,075		15,075
PA - PROPERTY APPRAISER	367	3.0001	345,781		345,781		345,781
PD - POLICE	4,391	35.8946	4,137,117		4,137,117		4,137,117
PR - PARKS, REC & OPEN SPACES	917	7.4961	863,980		863,980		863,980
ALL OTHER	99	0.8093	93,276		93,276		93,276
SubTotal	12,233	100.0000	11,525,702		11,525,702		11,525,702
Total	12,233	100.0000	11,525,702		11,525,702		11,525,702

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH

Allocation Basis: NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH

Activity - CORRECTIONS/POLICE & CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	1,106	12.8366	326,274		326,274		326,274
CR - CORRECTIONS & REHABILITATION	3,026	35.1207	892,681		892,681		892,681
JU - JUVENILE SERVICES	93	1.0794	27,435		27,435		27,435
PD - POLICE	4,391	50.9633	1,295,360		1,295,360		1,295,360
SubTotal	8,616	100.0000	2,541,750		2,541,750		2,541,750
Total	8,616	100.0000	2,541,750		2,541,750		2,541,750

Allocation Basis: NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	2,634,160		2,634,160		2,634,160
SubTotal	100	100.0000	2,634,160		2,634,160		2,634,160
Total	100	100.0000	2,634,160		2,634,160		2,634,160

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE
Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .4 - Detail Activity Allocations

For Department ET - INFORMATION TECH

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.7344	69,616		69,616	37,209	106,825
AT - COUNTY ATTORNEY	116	0.4630	43,889		43,889		43,889
AU - AUDIT & MGMT	35	0.1397	13,242		13,242		13,242
BU - MGMT & BUDGET	67	0.2674	25,349		25,349		25,349
CC - COUNTY COMMISSION	170	0.6785	64,320		64,320		64,320
CL - CLERK OF COURT	1,106	4.4141	418,455		418,455	223,661	642,116
CO - COMMUNITY ACTION & HUMAN	419	1.6723	158,529		158,529	84,732	243,261
CR - CORRECTIONS & REHABILITATION	3,026	12.0769	1,144,888		1,144,888	611,932	1,756,820
CT - COMMUNICATIONS	156	0.6226	59,023		59,023		59,023
CU - CULTURAL AFFAIRS	51	0.2035	19,296		19,296	10,313	29,609
EC - ETHICS AND PUBLIC TRUST	13	0.0519	4,919		4,919	2,629	7,548
EL - ELECTIONS	93	0.3712	35,187		35,187	18,807	53,994
ET - INFORMATION TECH	710	2.8337	268,629		268,629		268,629
FN - FINANCE	319	1.2731	120,694		120,694	64,510	185,204
FR - FIRE	2,552	10.1852	965,550		965,550	516,078	1,481,628
HD - PUBLIC HOUSING & COMMUNITY	342	1.3649	129,396		129,396	69,161	198,557
HR - HUMAN RESOURCES	100	0.3991	37,835		37,835	20,222	58,057
HT - HOMELESS TRUST	19	0.0758	7,189		7,189	3,842	11,031
ID - INTERNAL SERVICES	802	3.2008	303,437		303,437	162,184	465,621
IG - INSPECTOR GENERAL	36	0.1437	13,621		13,621	7,280	20,901
JU - JUVENILE SERVICES	93	0.3712	35,187		35,187	18,807	53,994
LB - LIBRARIES	394	1.5725	149,070		149,070	79,677	228,747
MA - MAYOR	37	0.1477	13,999		13,999	7,482	21,481
ME - MEDICAL EXAMINER	82	0.3273	31,025		31,025	16,582	47,607
MM - ECONOMIC ADVOCACY TRUST	16	0.0639	6,054		6,054	3,236	9,290

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ET - INFORMATION TECH

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	16	0.0639	6,054		6,054	3,236	9,290
MT - TRANSP & PW	3,812	15.2139	1,442,272		1,442,272	770,881	2,213,153
PA - PROPERTY APPRAISER	367	1.4647	138,855		138,855	74,217	213,072
PD - POLICE	4,391	17.5245	1,661,332		1,661,332	887,970	2,549,302
PE - REGULATORY & ECONOMIC	893	3.5640	337,867		337,867	180,587	518,454
PR - PARKS, REC & OPEN SPACES	917	3.6598	346,947		346,947	185,440	532,387
SP - SEAPORT	296	1.1814	111,992		111,992	59,859	171,851
TT - OFFICE OF THE CITT	8	0.0319	3,027		3,027	1,618	4,645
VZ - VIZCAYA	63	0.2514	23,836		23,836	12,740	36,576
PUBLIC HEALTH TRUST	3	0.0120	1,135		1,135	607	1,742
ALL OTHER	3,352	13.3781	1,268,231		1,268,231	677,857	1,946,088
SubTotal	25,056	100.0000	9,479,947		9,479,947	4,813,356	14,293,303
Total	25,056	100.0000	9,479,947		9,479,947	4,813,356	14,293,303

Allocation Basis: NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department ET - INFORMATION TECH

Receiving Department	Total	INFO TECH	CORRECTIONS/POLIC	LEAVE PAYMENTS	INDIRECT COSTS
AD - ANIMAL SERVICES	280,186	173,361	0	0	106,825
AT - COUNTY ATTORNEY	153,182	109,293	0	0	43,889
AU - AUDIT & MGMT	46,218	32,976	0	0	13,242
BU - MGMT & BUDGET	88,475	63,126	0	0	25,349
CC - COUNTY COMMISSION	224,491	160,171	0	0	64,320
CL - CLERK OF COURT	2,010,442	1,042,052	326,274	0	642,116
CO - COMMUNITY ACTION	638,035	394,774	0	0	243,261
CR - CORRECTIONS &	5,500,541	2,851,040	892,681	0	1,756,820
CT - COMMUNICATIONS	206,003	146,980	0	0	59,023
CU - CULTURAL AFFAIRS	29,609	0	0	0	29,609
EC - ETHICS AND PUBLIC	19,796	12,248	0	0	7,548
EL - ELECTIONS	141,617	87,623	0	0	53,994
ET - INFORMATION TECH	937,578	668,949	0	0	268,629
FN - FINANCE	185,204	0	0	0	185,204
FR - FIRE	1,481,628	0	0	0	1,481,628
HD - PUBLIC HOUSING &	198,557	0	0	0	198,557
HR - HUMAN RESOURCES	152,275	94,218	0	0	58,057
HT - HOMELESS TRUST	11,031	0	0	0	11,031
ID - INTERNAL SERVICES	465,621	0	0	0	465,621
IG - INSPECTOR GENERAL	54,820	33,919	0	0	20,901
JU - JUVENILE SERVICES	169,052	87,623	27,435	0	53,994
LB - LIBRARIES	228,747	0	0	0	228,747
MA - MAYOR	56,342	34,861	0	0	21,481
ME - MEDICAL EXAMINER	124,866	77,259	0	0	47,607
MM - ECONOMIC	24,365	15,075	0	0	9,290
MP - METROPOLITAN	9,290	0	0	0	9,290
MT - TRANSP & PW	2,213,153	0	0	0	2,213,153
ND - NON-DEPARTMENT	50,251	31,092	0	0	19,159
PA - PROPERTY	558,853	345,781	0	0	213,072
PD - POLICE	7,981,779	4,137,117	1,295,360	0	2,549,302
PE - REGULATORY &	518,454	0	0	0	518,454
PR - PARKS, REC & OPEN	1,396,367	863,980	0	0	532,387
SP - SEAPORT	171,851	0	0	0	171,851



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department ET - INFORMATION TECH

Receiving Department	Total	INFO TECH	CORRECTIONS/POLIC	LEAVE PAYMENTS	INDIRECT COSTS
SW - SOLID WASTE	535,290	0	0	0	535,290
TT - OFFICE OF THE CITT	4,645	0	0	0	4,645
VZ - VIZCAYA	36,576	0	0	0	36,576
WS - WATER & SEWER	1,391,639	0	0	0	1,391,639
PUBLIC HEALTH TRUST	1,742	0	0	0	1,742
LEAVE PAYMENTS	2,634,160	0	0	2,634,160	0
ALL OTHER	62,184	62,184	0	0	0
Direct Billed	0	0	0	0	0
Total	30,994,915	11,525,702	2,541,750	2,634,160	14,293,303

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FN – FINANCE

NATURE AND EXTENT OF SERVICES

The Finance Department delivers financial services for sound management decision-making and is responsible for centralized accounting, cash management, financial and debt management, tax collection and distribution, and collection on delinquent accounts for various County departments.

As part of the General Government strategic area, the Finance Department provides fiscal and accounting controls over resources by processing vendor payments and payroll checks, maintaining the County's general ledger system, and providing financial reports. The Department collects and distributes current and delinquent real and personal property taxes, non-ad valorem special assessments for all local taxing authorities within Miami-Dade County, local business tax receipts, and convention and tourist taxes. The Department also acts as an agent on behalf of the State of Florida to issue automobile, vessel, mobile home, and hunting and fishing licenses; invests surplus funds and maintains sufficient cash balances in compliance with Florida Statutes and County ordinances; and manages the County's debt financing and debt issuances.

The Finance Department serves all County departments, as well as those entities conducting financial transactions with Miami-Dade County. The Department works closely with all departments and directly with the Office of the Mayor, the County Attorney's Office, the Office of the Clerk, the Office of Management and Budget, the Office of the Property Appraiser, the Internal Services Department, the Human Resources Department, and outside financial consultants.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Finance** – the costs identified to the Comptroller's Division, Bond Administration Division, and Cash Management Division have been separately identified in this activity and allocated county-wide using the number of accounting transactions identified to each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

Costs recorded for the **Tax Collector's Division** have not been allocated in this plan.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department FN - FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	43,157,768			43,157,768
501 GENERAL FUND-TRF OUT	(576,000)			
532 OTHER SPECIAL OBLIGATIONS	(4,432,000)			
570 INTRAFUND TRANSFER	(229,520)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(89,314)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	(39,242)			
Total Deductions:	(5,366,076)			(5,366,076)
DEPRECIATION	2,380,890		2,380,890	
AT - COUNTY ATTORNEY	684,075	80,829	764,904	
AU - AUDIT & MGMT	159,841	43,950	203,791	
BU - MGMT & BUDGET	70,390	10,207	80,597	
CC - COUNTY COMMISSION	15,841	4,962	20,803	
CT - COMMUNICATIONS	152,958	46,642	199,600	
ET - INFORMATION TECH	120,694	64,510	185,204	
FN - FINANCE		145,399	145,399	
GG - GENERAL GOVT		73,699	73,699	
HR - HUMAN RESOURCES		119,227	119,227	
ID - INTERNAL SERVICES		(8,186)	(8,186)	
IG - INSPECTOR GENERAL		11,366	11,366	
MA - MAYOR		48,269	48,269	
LEAVE PAYMENTS		529,238	529,238	
Total Allocated Additions:	3,584,689	1,170,112	4,754,801	4,754,801
00114 POLL WORKERS (COUNTY EMPLOYEES	(25,820)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
349 OTHER CHARGES FOR SERVICES	(7,579,958)			
361 INTEREST EARNINGS	(8,678)			
369 OTHER MISCELLANEOUS REVENUES	(88,075)			

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department FN - FINANCE

Total Departmental Cost Adjustments:	(7,702,531)	(7,702,531)
Total To Be Allocated:	33,673,850	1,170,112
	<u>33,673,850</u>	<u>34,843,962</u>

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department FN - FINANCE

	Total	General & Admin	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR
Other Expense & Cost					
001 SALARIES	20,817,531	302,586	9,430,983	0	11,083,962
010 FRINGE BENEFITS	6,458,643	68,406	2,687,714	0	3,702,523
116 OTHER COURT OPERATING EXPENSE	16,270	0	0	0	16,270
210 ACCOUNTING & AUDITING	154,442	0	152,884	0	1,558
211 CONSULTING SERVICES	58,800	0	58,800	0	0
212 LEGAL	12,875	0	10,940	0	1,935
213 BANK & TRUSTEE/PAYING AGENT FEES	151,500	0	0	0	151,500
215 TEMPORARY HELP AGENCY	738,870	30,300	488,701	0	219,869
223 INDUSTRIAL SERVICE RELATED	240,955	0	240	0	240,715
224 OTHER OUTSIDE CONTRACTUAL SERVICES	101,812	21,880	61,118	0	18,814
232 GENERAL AUTO & PROFESSIONAL LIAB	30,824	924	9,900	0	20,000
241 EQUIPMENT MAINTENANCE	53,406	254	6,643	0	46,509
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	798,512	0	0	0	798,512
245 ITD MAINTENANCE	79,796	0	7,400	0	72,396
251 BUILDINGS COUNTY OWNED: RENTAL	2,014,023	38,000	752,055	0	1,223,968
252 VEHICLES-RENTAL	226	0	0	0	226
253 COMMUNICATION EQUIPMENT-RENTAL	66,727	2,768	23,487	0	40,472
255 RENT PAYMENTS TO LESSORS	6,912	0	6,912	0	0
260 GSA CHARGES	532,600	(23,543)	(86,732)	0	642,875
261 ITD	2,529,468	19,821	1,350,533	0	1,159,114
262 GENERAL COUNTY SUPPORT CHARGES	270,000	0	38,000	0	232,000
266 CLERK OF COURTS	121,436	262	100,696	0	20,478
310 TELECOMMUNICATIONS	202,432	23,564	61,723	0	117,145
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	15,179	4,457	3,960	0	6,762
312 TRAVEL	39,881	2,965	24,483	0	12,433
313 AUTOMOBILE REIMBURSEMENT	846	0	146	0	700
314 ADVERTISING	51,722	0	5,090	0	46,632
315 PRINTING & GRAPHICS	167,895	0	10,242	0	157,653
316 MAILING SERVICES	1,957,649	65	11,567	0	1,946,017
317 OTHER COMMUNICATION EXPENSES	32,681	0	0	0	32,681
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	2,578	0	0	0	2,578
319 PETTY CASH & CHANGE FUNDS	812	0	159	0	653
320 TRAINING	24,095	65	11,875	0	12,155
321 REIMBURSEMENTS & REFUNDS	(176,049)	(30,000)	(146,049)	0	0
322 TAXES,LICENSES & PERMITS	105	105	0	0	0
330 MISCELLANEOUS	79,312	7,184	(174,935)	0	247,063
410 FUEL & LUBRICANTS	100	0	0	0	100
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	3,545	0	53	0	3,492

All Monetary Values Are \$ Dollars
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 Report Output Prepared By Agency

* - Indicates Disallowed Expenditure

Schedule 8.3

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MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department FN - FINANCE

	Total	General & Admin	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR
432 EQUIPMENT & NON-CAPITAL TOOLS	11,584	0	1,634	0	9,950
470 OFFICE SUPPLIES & MINOR EQUIPMENT	115,961	3,287	45,193	0	67,481
493 CLOTHING & UNIFORMS	5,504	0	0	0	5,504
496 OTHER MATERIALS & SUPPLIES	232	0	0	0	232
*501 GENERAL FUND-TRF OUT	576,000	576,000	0	0	0
*532 OTHER SPECIAL OBLIGATIONS	4,432,000	4,432,000	0	0	0
*570 INTRAFUND TRANSFER	229,520	229,520	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	89,314	89,314	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	39,242	39,242	0	0	0
Departmental Totals					
Total Expenditures	43,157,768	5,839,426	14,955,415	0	22,362,927
Deductions					
Total Deductions	(5,366,076)	(5,366,076)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(25,820)	(2,035)	(23,785)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(119,382)	211,294	(91,912)
00155 TERMINATION PAYMENTS	0	0	(113,296)	131,478	(18,182)
REVENUES:	0	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(7,579,958)	0	(3,792,006)	0	(3,787,952)
361 INTEREST EARNINGS	(8,678)	0	(5,869)	0	(2,809)
369 OTHER MISCELLANEOUS REVENUES	(88,075)	0	(87,584)	0	(491)
Functional Cost	30,089,161	471,315	10,813,493	342,772	18,461,581
Allocation Step 1					
Inbound- All Others	3,584,689	52,104	1,623,975	0	1,908,610
Reallocate Admin Costs		(523,419)	240,622	0	282,797
Unallocated Costs	(20,652,988)	0	0	0	(20,652,988)
1st Allocation	13,020,862	0	12,678,090	342,772	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department FN - FINANCE

	Total	General & Admin	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR
Allocation Step 2					
Inbound- All Others	1,170,112	17,008	530,097	0	623,007
Reallocate Admin Costs		(17,008)	7,819	0	9,189
Unallocated Costs	(632,196)	0	0	0	(632,196)
2nd Allocation	537,916	0	537,916	0	0
Total For FN FN - FINANCE					
Total Allocated	13,558,778	0	13,216,006	342,772	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department FN - FINANCE

Activity - FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	26,542	0.9732	123,387		123,387	5,601	128,988
AT - COUNTY ATTORNEY	3,641	0.1335	16,926		16,926		16,926
AU - AUDIT & MGMT	1,460	0.0535	6,787		6,787		6,787
AV - AVIATION	47,153	1.7290	219,202		219,202	9,950	229,152
BU - MGMT & BUDGET	12,700	0.4657	59,039		59,039		59,039
CC - COUNTY COMMISSION	21,662	0.7943	100,701		100,701		100,701
CL - CLERK OF COURT	46,220	1.6948	214,865		214,865	9,753	224,618
CO - COMMUNITY ACTION & HUMAN	93,204	3.4176	433,282		433,282	19,667	452,949
CR - CORRECTIONS & REHABILITATION	67,765	2.4848	315,022		315,022	14,299	329,321
CT - COMMUNICATIONS	6,258	0.2295	29,092		29,092		29,092
CU - CULTURAL AFFAIRS	14,816	0.5433	68,876		68,876	3,126	72,002
EC - ETHICS AND PUBLIC TRUST	1,232	0.0452	5,727		5,727	260	5,987
EL - ELECTIONS	11,258	0.4128	52,336		52,336	2,376	54,712
ET - INFORMATION TECH	100,970	3.7023	469,384		469,384		469,384
FN - FINANCE	31,277	1.1469	145,399		145,399		145,399
FR - FIRE	85,373	3.1304	396,877		396,877	18,015	414,892
GG - GENERAL GOVT	7,200	0.2640	33,471		33,471	1,519	34,990
HD - PUBLIC HOUSING & COMMUNITY	18,974	0.6957	88,205		88,205	4,004	92,209
HR - HUMAN RESOURCES	10,080	0.3696	46,859		46,859	2,127	48,986
HT - HOMELESS TRUST	7,036	0.2580	32,709		32,709	1,485	34,194
HU - HURRICANE RECOVERY	3,926	0.1440	18,251		18,251	828	19,079
ID - INTERNAL SERVICES	309,600	11.3523	1,439,252		1,439,252	65,329	1,504,581
IG - INSPECTOR GENERAL	205,093	7.5203	953,425		953,425	43,277	996,702
JA - JUDICIAL ADMINISTRATION	434	0.0159	2,018		2,018	92	2,110
JU - JUVENILE SERVICES	8,593	0.3151	39,947		39,947	1,813	41,760

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department FN - FINANCE

Activity - FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LB - LIBRARIES	31,899	1.1697	148,290		148,290	6,731	155,021
MA - MAYOR	1,332	0.0488	6,192		6,192	281	6,473
ME - MEDICAL EXAMINER	8,499	0.3116	39,510		39,510	1,793	41,303
MM - ECONOMIC ADVOCACY TRUST	2,509	0.0920	11,664		11,664	529	12,193
MP - METROPOLITAN PLANNING	5,339	0.1958	24,820		24,820	1,127	25,947
MT - TRANSP & PW	284,606	10.4358	1,323,061		1,323,061	60,055	1,383,116
OC - ADMIN OFF OF THE COURTS	17,088	0.6266	79,438		79,438	3,606	83,044
PA - PROPERTY APPRAISER	7,752	0.2842	36,037		36,037	1,636	37,673
PD - POLICE	100,643	3.6903	467,864		467,864	21,237	489,101
PE - REGULATORY & ECONOMIC	136,693	5.0122	635,451		635,451	28,844	664,295
PR - PARKS, REC & OPEN SPACES	467,838	17.1543	2,174,862		2,174,862	98,715	2,273,577
PU - PUBLIC DEFENDER	884	0.0324	4,109		4,109	187	4,296
SP - SEAPORT	32,968	1.2089	153,260		153,260	6,957	160,217
TT - OFFICE OF THE CITT	1,790	0.0656	8,321		8,321	378	8,699
VZ - VIZCAYA	8,666	0.3178	40,286		40,286	1,829	42,115
ALL OTHER	476,233	17.4623	2,213,886		2,213,886	100,490	2,314,376
SubTotal	2,727,206	100.0000	12,678,090		12,678,090	537,916	13,216,006
Total	2,727,206	100.0000	12,678,090		12,678,090	537,916	13,216,006

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT

Allocation Source: FY16 TRANSACTION COUNT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department FN - FINANCE

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	342,772		342,772		342,772
SubTotal	100	100.0000	342,772		342,772		342,772
Total	100	100.0000	342,772		342,772		342,772

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department FN - FINANCE

Receiving Department	Total	FINANCE	LEAVE PAYMENTS
AD - ANIMAL SERVICES	128,988	128,988	0
AT - COUNTY ATTORNEY	16,926	16,926	0
AU - AUDIT & MGMT	6,787	6,787	0
AV - AVIATION	229,152	229,152	0
BU - MGMT & BUDGET	59,039	59,039	0
CC - COUNTY COMMISSION	100,701	100,701	0
CL - CLERK OF COURT	224,618	224,618	0
CO - COMMUNITY ACTION	452,949	452,949	0
CR - CORRECTIONS &	329,321	329,321	0
CT - COMMUNICATIONS	29,092	29,092	0
CU - CULTURAL AFFAIRS	72,002	72,002	0
EC - ETHICS AND PUBLIC	5,987	5,987	0
EL - ELECTIONS	54,712	54,712	0
ET - INFORMATION TECH	469,384	469,384	0
FN - FINANCE	145,399	145,399	0
FR - FIRE	414,892	414,892	0
GG - GENERAL GOVT	34,990	34,990	0
HD - PUBLIC HOUSING &	92,209	92,209	0
HR - HUMAN RESOURCES	48,986	48,986	0
HT - HOMELESS TRUST	34,194	34,194	0
HU - HURRICANE	19,079	19,079	0
ID - INTERNAL SERVICES	1,504,581	1,504,581	0
IG - INSPECTOR GENERAL	996,702	996,702	0
JA - JUDICIAL	2,110	2,110	0
JU - JUVENILE SERVICES	41,760	41,760	0
LB - LIBRARIES	155,021	155,021	0
MA - MAYOR	6,473	6,473	0
ME - MEDICAL EXAMINER	41,303	41,303	0
MM - ECONOMIC	12,193	12,193	0
MP - METROPOLITAN	25,947	25,947	0
MT - TRANSP & PW	1,383,116	1,383,116	0
ND - NON-DEPARTMENT	887,285	887,285	0
OC - ADMIN OFF OF THE	83,044	83,044	0



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department FN - FINANCE

Receiving Department	Total	FINANCE	LEAVE PAYMENTS
PA - PROPERTY	37,673	37,673	0
PD - POLICE	489,101	489,101	0
PE - REGULATORY &	664,295	664,295	0
PR - PARKS, REC & OPEN	2,273,577	2,273,577	0
PU - PUBLIC DEFENDER	4,296	4,296	0
SA - STATE ATTORNEY	18,885	18,885	0
SP - SEAPORT	160,217	160,217	0
SW - SOLID WASTE	226,304	226,304	0
TT - OFFICE OF THE CITT	8,699	8,699	0
VZ - VIZCAYA	42,115	42,115	0
WS - WATER & SEWER	1,164,927	1,164,927	0
LEAVE PAYMENTS	342,772	0	342,772
ALL OTHER	16,975	16,975	0
Direct Billed	0	0	0
Total	13,558,778	13,216,006	342,772

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

GG – GENERAL GOVERNMENT

NATURE AND EXTENT OF SERVICES

Included within the General Government account are expenditures that benefit county-wide operations or non-departmental costs that may not be specifically identified to a single benefiting department.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Insurance** – the costs of long term disability and accidental death insurance have been allocated to General Fund department using the total regular salaries identified to each department.
- **External Annual Audit** – the cost of the County’s annual audit have been allocated county-wide using the number of accounting transactions identified to each department, excluding Aviation, Housing and Community Development, Seaport, Solid Waste, and Transportation and Public Works.
- **Training** – the costs of employee training have been included in this activity and allocated to county-wide using the number of employees identified to each department.
- **Consulting Services** – the costs of consulting services have been included in this activity and allocated to the benefiting department based on the actual cost identified to each department.
- **Employee Physical Exams** – the costs of employee physical examinations have been included in this activity and allocated to benefiting departments using the number of employees identified to each department.
- **Property Insurance** – property insurance costs have been included in this activity and allocated based on the total building rent identified to General Fund departments.
- **Software Maintenance** – software maintenance costs have been included in this activity and allocated county-wide based on the total number of employees within each department.
- **Printing** – the cost of printing the County’s annual budget have been included in this activity and allocated to all County departments based on the total budgeted expenditures identified to each department.
- **Memberships** – the cost of County membership in professional associations have been included in this activity and allocated to all County departments based on the number of employees identified to each department.
- **Employee Awards** – the cost of employee longevity awards have been included in this activity and allocated to all County departments based on the number of employees identified to each department.

- **General Fund Building Rental** – building rental costs for General Fund departments have been included in this activity and allocated to benefiting departments based on the total building rent identified to each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

All **Other Costs** have been classified as unallocable and have not been allocated in this plan.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department GG - GENERAL GOVT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	776,735,569			776,735,569
DEPRECIATION	97,713		97,713	
BU - MGMT & BUDGET	21,137	3,022	24,159	
FN - FINANCE	33,471	1,519	34,990	
GG - GENERAL GOVT		3,325	3,325	
ID - INTERNAL SERVICES		(17)	(17)	
IG - INSPECTOR GENERAL		23	23	
LEAVE PAYMENTS		13,170	13,170	
Total Allocated Additions:	152,321	21,042	173,363	173,363
Total To Be Allocated:	776,887,890	21,042		776,908,932

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department GG - GENERAL GOVT

	Total	General & Admin	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
Other Expense & Cost					
001 SALARIES	5,448,662	0	0	0	0
010 FRINGE BENEFITS	2,781,367	0	2,685,070	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	31,426	0	0	0	0
112 ATTORNEY FEES	8,628,139	0	0	0	0
210 ACCOUNTING & AUDITING	1,075,393	0	0	770,000	305,393
211 CONSULTING SERVICES	933,506	0	0	0	0
215 TEMPORARY HELP AGENCY	45,202	0	0	0	0
216 HEALTH RELATED SERVICES	628,508	0	0	0	0
220 ELECTRICAL SERVICES	1,941	0	0	0	0
221 WATER AND DISPOSAL SERVICES	27,682	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	1,160,036	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	3,487,264	0	0	0	0
236 OTHER INSURANCE EXPENSE	113,694	0	0	0	0
245 ITD MAINTENANCE	124,714	0	0	0	0
260 GSA CHARGES	219,632	0	0	0	0
266 CLERK OF COURTS	111	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	268,941	0	0	0	0
312 TRAVEL	23,139	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	1,609	0	0	0	0
314 ADVERTISING	122,702	0	0	0	0
316 MAILING SERVICES	1,153	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	5,258,285	0	0	0	0
320 TRAINING	37,050	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	(142,205)	0	0	0	0
330 MISCELLANEOUS	338,147	0	0	0	0
501 GENERAL FUND-TRF OUT	191,441,879	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	49,700,666	0	0	0	0
511 FIRE & RESCUE	28,445,000	0	0	0	0
513 HEALTH DEVELOPMENT	27,105,374	0	0	0	0
522 OTHER SPEC OBLIGATIONS	11,319,000	0	0	0	0
540 ENTERPRISE FUNDS	173,745,000	0	0	0	0
560 TRUST & AGENCY FUNDS	30,000	0	0	0	0
570 INTRAFUND TRANSFER	5,000,000	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	24,026,362	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	41,311,303	0	0	0	0
613 MEDICAL SERVICES	192,103,864	0	0	0	0
910 LAND ACQUISITION	26,625	0	0	0	0
940 PLANNING PHASE	14,488	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

	Total	General & Admin	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
941 ARCHITECTURAL/ENGINEERING COSTS	665	0	0	0	0
942 CONSTRUCTION PHASE	855	0	0	0	0
951 AUTOMOBILES & VEHICLES	1,848,390	0	0	0	0
Departmental Totals					
Total Expenditures	776,735,569	0	2,685,070	770,000	305,393
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	776,735,569	0	2,685,070	770,000	305,393
Allocation Step 1					
Inbound- All Others	152,321	152,321	0	0	0
Reallocate Admin Costs		(152,321)	527	151	60
Unallocated Costs	(705,212,389)	0	0	0	0
1st Allocation	71,675,501	0	2,685,597	770,151	305,453
Allocation Step 2					
Inbound- All Others	21,042	21,042	0	0	0
Reallocate Admin Costs		(21,042)	73	21	8
Unallocated Costs	(19,101)	0	0	0	0
2nd Allocation	1,941	0	73	21	8
Total For GG GG - GENERAL GOVT					
Total Allocated	71,677,442	0	2,685,670	770,172	305,461

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department GG - GENERAL GOVT

	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING
Other Expense & Cost					
001 SALARIES	0	0	0	0	0
010 FRINGE BENEFITS	0	0	0	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
112 ATTORNEY FEES	0	0	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
211 CONSULTING SERVICES	83,522	0	0	0	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	0	628,508	0	0	0
220 ELECTRICAL SERVICES	0	0	0	0	0
221 WATER AND DISPOSAL SERVICES	0	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	3,487,264	0	0
236 OTHER INSURANCE EXPENSE	0	0	113,694	0	0
245 ITD MAINTENANCE	0	0	0	124,714	0
260 GSA CHARGES	0	0	0	0	54,285
266 CLERK OF COURTS	0	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	0	0	0
312 TRAVEL	0	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0	0	0
314 ADVERTISING	0	0	0	0	0
316 MAILING SERVICES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	0
320 TRAINING	0	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	0	0	0	0
330 MISCELLANEOUS	0	0	0	0	0
501 GENERAL FUND-TRF OUT	0	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
511 FIRE & RESCUE	0	0	0	0	0
513 HEALTH DEVELOPMENT	0	0	0	0	0
522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
540 ENTERPRISE FUNDS	0	0	0	0	0
560 TRUST & AGENCY FUNDS	0	0	0	0	0
570 INTRAFUND TRANSFER	0	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	0	0
613 MEDICAL SERVICES	0	0	0	0	0
910 LAND ACQUISITION	0	0	0	0	0
940 PLANNING PHASE	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department GG - GENERAL GOVT

	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY INSURANCE	SOFTWARE MAINTENANCE	PRINTING
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
942 CONSTRUCTION PHASE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
Departmental Totals					
Total Expenditures	83,522	628,508	3,600,958	124,714	54,285
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	83,522	628,508	3,600,958	124,714	54,285
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	16	123	706	25	11
Unallocated Costs	0	0	0	0	0
1st Allocation	83,538	628,631	3,601,664	124,739	54,296
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2	17	98	3	1
Unallocated Costs	0	0	0	0	0
2nd Allocation	2	17	98	3	1
Total For GG GG - GENERAL GOVT					
Total Allocated	83,540	628,648	3,601,762	124,742	54,297

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department GG - GENERAL GOVT

	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS	OTHER COSTS
Other Expense & Cost					
001 SALARIES	0	0	0	5,508,550	(59,888)
010 FRINGE BENEFITS	0	0	0	0	96,297
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	31,426
112 ATTORNEY FEES	0	0	0	0	8,628,139
210 ACCOUNTING & AUDITING	0	0	0	0	0
211 CONSULTING SERVICES	0	0	0	0	849,984
215 TEMPORARY HELP AGENCY	0	0	0	0	45,202
216 HEALTH RELATED SERVICES	0	0	0	0	0
220 ELECTRICAL SERVICES	0	0	0	0	1,941
221 WATER AND DISPOSAL SERVICES	0	0	0	0	27,682
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	1,160,036
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	0	0	0
236 OTHER INSURANCE EXPENSE	0	0	0	0	0
245 ITD MAINTENANCE	0	0	0	0	0
260 GSA CHARGES	0	0	0	0	165,347
266 CLERK OF COURTS	0	0	0	0	111
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	268,941	0	0	0	0
312 TRAVEL	0	0	0	0	23,139
313 AUTOMOBILE REIMBURSEMENT	0	0	0	0	1,609
314 ADVERTISING	0	0	0	0	122,702
316 MAILING SERVICES	0	0	0	0	1,153
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	5,258,285
320 TRAINING	0	0	0	0	37,050
321 REIMBURSEMENTS & REFUNDS	0	0	0	0	(142,205)
330 MISCELLANEOUS	0	285,923	0	0	52,224
501 GENERAL FUND-TRF OUT	0	0	57,345,583	0	134,096,296
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	49,700,666
511 FIRE & RESCUE	0	0	0	0	28,445,000
513 HEALTH DEVELOPMENT	0	0	0	0	27,105,374
522 OTHER SPEC OBLIGATIONS	0	0	0	0	11,319,000
540 ENTERPRISE FUNDS	0	0	0	0	173,745,000
560 TRUST & AGENCY FUNDS	0	0	0	0	30,000
570 INTRAFUND TRANSFER	0	0	0	0	5,000,000
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	24,026,362
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	0	41,311,303
613 MEDICAL SERVICES	0	0	0	0	192,103,864
910 LAND ACQUISITION	0	0	0	0	26,625
940 PLANNING PHASE	0	0	0	0	14,488

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department GG - GENERAL GOVT

MIAMI-DADE COUNTY, FL v2
 ACTUAL 2016 Version 2.0001-2

	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS	OTHER COSTS
941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	665
942 CONSTRUCTION PHASE	0	0	0	0	855
951 AUTOMOBILES & VEHICLES	0	0	0	0	1,848,390
Departmental Totals					
Total Expenditures	268,941	285,923	57,345,583	5,508,550	705,074,122
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	268,941	285,923	57,345,583	5,508,550	705,074,122
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	53	56	11,246	1,080	138,267
Unallocated Costs	0	0	0	0	(705,212,389)
1st Allocation	268,994	285,979	57,356,829	5,509,630	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	7	8	1,554	149	19,101
Unallocated Costs	0	0	0	0	(19,101)
2nd Allocation	7	8	1,554	149	0
Total For GG GG - GENERAL GOVT					
Total Allocated	269,001	285,987	57,358,383	5,509,779	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	6,332,681.05	0.5329	14,311		14,311		14,311
AT - COUNTY ATTORNEY	14,234,797.94	1.1978	32,168		32,168		32,168
AU - AUDIT & MGMT	2,657,478.09	0.2236	6,006		6,006		6,006
BU - MGMT & BUDGET	5,051,083.54	0.4250	11,415		11,415		11,415
CC - COUNTY COMMISSION	9,246,135.44	0.7780	20,895		20,895		20,895
CL - CLERK OF COURT	51,975,038.75	4.3735	117,456		117,456	4	117,460
CO - COMMUNITY ACTION & HUMAN	19,145,226.79	1.6110	43,265		43,265	1	43,266
CR - CORRECTIONS & REHABILITATION	150,365,365.80	12.6528	339,803		339,803	10	339,813
CT - COMMUNICATIONS	8,032,144.13	0.6759	18,151		18,151		18,151
CU - CULTURAL AFFAIRS	3,556,580.51	0.2993	8,037		8,037		8,037
EC - ETHICS AND PUBLIC TRUST	1,107,442.42	0.0932	2,503		2,503		2,503
EL - ELECTIONS	5,309,030.22	0.4467	11,998		11,998		11,998
ET - INFORMATION TECH	59,840,694.83	5.0354	135,231		135,231		135,231
FN - FINANCE	16,206,969.76	1.3638	36,625		36,625		36,625
FR - FIRE	181,386,897.47	15.2631	409,907		409,907	12	409,919
GG - GENERAL GOVT	403,317.92	0.0339	911		911		911
HR - HUMAN RESOURCES	6,178,260.38	0.5199	13,962		13,962		13,962
HT - HOMELESS TRUST	1,180,512.51	0.0993	2,668		2,668		2,668
ID - INTERNAL SERVICES	44,865,545.55	3.7753	101,389		101,389	3	101,392
IG - INSPECTOR GENERAL	3,267,377.04	0.2749	7,384		7,384		7,384
JU - JUVENILE SERVICES	4,721,841.94	0.3973	10,671		10,671		10,671
LB - LIBRARIES	17,845,623.37	1.5017	40,328		40,328	1	40,329
MA - MAYOR	3,030,647.02	0.2550	6,849		6,849		6,849
ME - MEDICAL EXAMINER	5,365,956.09	0.4515	12,126		12,126		12,126
MM - ECONOMIC ADVOCACY TRUST	964,581.06	0.0812	2,180		2,180		2,180

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	1,281,752.19	0.1079	2,897		2,897		2,897
MT - TRANSP & PW	182,336,027.80	15.3430	412,051		412,051	12	412,063
OC - ADMIN OFF OF THE COURTS	10,742,240.45	0.9039	24,276		24,276	1	24,277
PA - PROPERTY APPRAISER	20,997,301.54	1.7669	47,451		47,451	1	47,452
PD - POLICE	249,873,956.12	21.0262	564,674		564,674	21	564,695
PE - REGULATORY & ECONOMIC	53,366,096.67	4.4906	120,599		120,599	4	120,603
PR - PARKS, REC & OPEN SPACES	41,461,475.70	3.4889	93,697		93,697	3	93,700
TT - OFFICE OF THE CITT	705,157.31	0.0593	1,594		1,594		1,594
VZ - VIZCAYA	3,084,132.43	0.2595	6,970		6,970		6,970
ALL OTHER	2,278,638.51	0.1918	5,149		5,149		5,149
SubTotal	1,188,398,008.34	100.0000	2,685,597		2,685,597	73	2,685,670
Total	1,188,398,008.34	100.0000	2,685,597		2,685,597	73	2,685,670

Allocation Basis: REGULAR SALARIES BY GENERAL FUND DEPARTMENT

Allocation Source: FY16 EXPENDITURE REPORT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - EXTERNAL ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	26,542	1.1555	8,899		8,899		8,899
AT - COUNTY ATTORNEY	3,641	0.1585	1,221		1,221		1,221
AU - AUDIT & MGMT	1,460	0.0636	490		490		490
BU - MGMT & BUDGET	12,700	0.5529	4,258		4,258		4,258
CC - COUNTY COMMISSION	21,662	0.9431	7,263		7,263		7,263
CL - CLERK OF COURT	46,220	2.0122	15,497		15,497		15,497
CO - COMMUNITY ACTION & HUMAN	93,204	4.0578	31,251		31,251	1	31,252
CR - CORRECTIONS & REHABILITATION	67,765	2.9502	22,721		22,721	1	22,722
CT - COMMUNICATIONS	6,258	0.2725	2,098		2,098		2,098
CU - CULTURAL AFFAIRS	14,816	0.6450	4,968		4,968		4,968
EC - ETHICS AND PUBLIC TRUST	1,232	0.0536	413		413		413
EL - ELECTIONS	11,258	0.4901	3,775		3,775		3,775
ET - INFORMATION TECH	100,970	4.3959	33,855		33,855		33,855
FN - FINANCE	31,277	1.3617	10,487		10,487		10,487
FR - FIRE	85,373	3.7168	28,625		28,625	1	28,626
GG - GENERAL GOVT	7,200	0.3135	2,414		2,414		2,414
HR - HUMAN RESOURCES	10,080	0.4388	3,380		3,380		3,380
HT - HOMELESS TRUST	7,036	0.3063	2,359		2,359		2,359
HU - HURRICANE RECOVERY	3,926	0.1709	1,316		1,316		1,316
ID - INTERNAL SERVICES	309,600	13.4788	103,807		103,807	3	103,810
IG - INSPECTOR GENERAL	205,093	8.9290	68,767		68,767	2	68,769
JA - JUDICIAL ADMINISTRATION	434	0.0189	146		146		146
JU - JUVENILE SERVICES	8,593	0.3741	2,881		2,881		2,881
LB - LIBRARIES	31,899	1.3888	10,696		10,696		10,696
MA - MAYOR	1,332	0.0580	447		447		447

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - EXTERNAL ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	8,499	0.3700	2,850		2,850		2,850
MM - ECONOMIC ADVOCACY TRUST	2,509	0.1092	841		841		841
MP - METROPOLITAN PLANNING	5,339	0.2324	1,790		1,790		1,790
OC - ADMIN OFF OF THE COURTS	17,088	0.7439	5,730		5,730		5,730
PA - PROPERTY APPRAISER	7,752	0.3375	2,599		2,599		2,599
PD - POLICE	100,643	4.3816	33,745		33,745	1	33,746
PE - REGULATORY & ECONOMIC	136,693	5.9511	45,832		45,832	1	45,833
PR - PARKS, REC & OPEN SPACES	467,838	20.3680	156,864		156,864	7	156,871
PU - PUBLIC DEFENDER	884	0.0385	296		296		296
TT - OFFICE OF THE CITT	1,790	0.0779	600		600		600
VZ - VIZCAYA	8,666	0.3773	2,906		2,906		2,906
ALL OTHER	429,666	18.7061	144,064		144,064	4	144,068
SubTotal	2,296,938	100.0000	770,151		770,151	21	770,172
Total	2,296,938	100.0000	770,151		770,151	21	770,172

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT

Allocation Source: FY16 TRANSACTION COUNT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.6918	2,113		2,113		2,113
AT - COUNTY ATTORNEY	116	0.4361	1,332		1,332		1,332
AU - AUDIT & MGMT	35	0.1316	402		402		402
AV - AVIATION	1,209	4.5455	13,884		13,884		13,884
BU - MGMT & BUDGET	67	0.2519	769		769		769
CC - COUNTY COMMISSION	170	0.6391	1,952		1,952		1,952
CL - CLERK OF COURT	1,106	4.1582	12,701		12,701		12,701
CO - COMMUNITY ACTION & HUMAN	419	1.5753	4,812		4,812		4,812
CR - CORRECTIONS & REHABILITATION	3,026	11.3768	34,751		34,751	1	34,752
CT - COMMUNICATIONS	156	0.5865	1,792		1,792		1,792
CU - CULTURAL AFFAIRS	51	0.1917	586		586		586
EC - ETHICS AND PUBLIC TRUST	13	0.0489	149		149		149
EL - ELECTIONS	93	0.3497	1,068		1,068		1,068
ET - INFORMATION TECH	710	2.6694	8,154		8,154		8,154
FN - FINANCE	319	1.1993	3,663		3,663		3,663
FR - FIRE	2,552	9.5947	29,307		29,307	1	29,308
HD - PUBLIC HOUSING & COMMUNITY	342	1.2858	3,928		3,928		3,928
HR - HUMAN RESOURCES	100	0.3760	1,148		1,148		1,148
HT - HOMELESS TRUST	19	0.0714	218		218		218
ID - INTERNAL SERVICES	802	3.0153	9,210		9,210		9,210
IG - INSPECTOR GENERAL	36	0.1353	413		413		413
JA - JUDICIAL ADMINISTRATION	257	0.9662	2,951		2,951		2,951
JU - JUVENILE SERVICES	93	0.3497	1,068		1,068		1,068
LB - LIBRARIES	394	1.4813	4,525		4,525		4,525
MA - MAYOR	37	0.1391	425		425		425

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	82	0.3083	942		942		942
MM - ECONOMIC ADVOCACY TRUST	16	0.0602	184		184		184
MP - METROPOLITAN PLANNING	16	0.0602	184		184		184
MT - TRANSP & PW	3,812	14.3319	43,777		43,777	1	43,778
PA - PROPERTY APPRAISER	367	1.3798	4,215		4,215		4,215
PD - POLICE	4,391	16.5086	50,429		50,429	4	50,433
PE - REGULATORY & ECONOMIC	893	3.3574	10,255		10,255		10,255
PR - PARKS, REC & OPEN SPACES	917	3.4476	10,531		10,531		10,531
SP - SEAPORT	296	1.1129	3,399		3,399		3,399
TT - OFFICE OF THE CITT	8	0.0301	92		92		92
VZ - VIZCAYA	63	0.2369	723		723		723
PUBLIC HEALTH TRUST	3	0.0113	34		34		34
ALL OTHER	3,428	12.8882	39,367		39,367	1	39,368
SubTotal	26,598	100.0000	305,453		305,453	8	305,461
Total	26,598	100.0000	305,453		305,453	8	305,461

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - CONSULTING SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HR - HUMAN RESOURCES	28,000	33.5241	28,005		28,005	1	28,006
ID - INTERNAL SERVICES	55,522	66.4759	55,533		55,533	1	55,534
SubTotal	83,522	100.0000	83,538		83,538	2	83,540
Total	83,522	100.0000	83,538		83,538	2	83,540

Allocation Basis: COST IDENTIFIED TO BENEFITING DEPARTMENT

Allocation Source: COST ANALYSIS - MANAGEMENT AND BUDGET

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .4 - Detail Activity Allocations

For Department GG - GENERAL GOVT

Activity - EMPLOYEE PHYSICAL EXAMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	1.3186	8,289		8,289		8,289
AT - COUNTY ATTORNEY	116	0.8313	5,226		5,226		5,226
AU - AUDIT & MGMT	35	0.2508	1,577		1,577		1,577
BU - MGMT & BUDGET	67	0.4801	3,018		3,018		3,018
CC - COUNTY COMMISSION	170	1.2183	7,659		7,659		7,659
CL - CLERK OF COURT	1,106	7.9260	49,826		49,826	2	49,828
CO - COMMUNITY ACTION & HUMAN	419	3.0027	18,876		18,876	1	18,877
CR - CORRECTIONS & REHABILITATION	3,026	21.6855	136,322		136,322	4	136,326
CT - COMMUNICATIONS	156	1.1180	7,028		7,028		7,028
CU - CULTURAL AFFAIRS	51	0.3655	2,298		2,298		2,298
EC - ETHICS AND PUBLIC TRUST	13	0.0932	586		586		586
EL - ELECTIONS	93	0.6665	4,190		4,190		4,190
ET - INFORMATION TECH	710	5.0881	31,986		31,986		31,986
FN - FINANCE	319	2.2861	14,371		14,371		14,371
HD - PUBLIC HOUSING & COMMUNITY	342	2.4509	15,407		15,407		15,407
HT - HOMELESS TRUST	19	0.1362	856		856		856
ID - INTERNAL SERVICES	802	5.7475	36,130		36,130	1	36,131
IG - INSPECTOR GENERAL	36	0.2580	1,622		1,622		1,622
JA - JUDICIAL ADMINISTRATION	257	1.8418	11,578		11,578		11,578
JU - JUVENILE SERVICES	93	0.6665	4,190		4,190		4,190
MA - MAYOR	37	0.2652	1,667		1,667		1,667
ME - MEDICAL EXAMINER	82	0.5876	3,694		3,694		3,694
MM - ECONOMIC ADVOCACY TRUST	16	0.1147	721		721		721
MP - METROPOLITAN PLANNING	16	0.1147	721		721		721
PA - PROPERTY APPRAISER	367	2.6301	16,533		16,533	1	16,534

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - EMPLOYEE PHYSICAL EXAMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PD - POLICE	4,391	31.4675	197,813		197,813	7	197,820
PR - PARKS, REC & OPEN SPACES	917	6.5716	41,311		41,311	1	41,312
TT - OFFICE OF THE CITT	8	0.0573	360		360		360
VZ - VIZCAYA	63	0.4515	2,838		2,838		2,838
ALL OTHER	43	0.3082	1,938		1,938		1,938
SubTotal	13,954	100.0000	628,631		628,631	17	628,648
Total	13,954	100.0000	628,631		628,631	17	628,648

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - COUNTY ATTORNEY	889,392.00	1.6405	59,085		59,085		59,085
AU - AUDIT & MGMT	262,368.00	0.4839	17,430		17,430		17,430
BU - MGMT & BUDGET	392,928.00	0.7248	26,104		26,104		26,104
CC - COUNTY COMMISSION	1,175,638.00	2.1685	78,102		78,102		78,102
CL - CLERK OF COURT	8,519,061.00	15.7136	565,950		565,950	17	565,967
CO - COMMUNITY ACTION & HUMAN	811,078.00	1.4961	53,883		53,883	2	53,885
CR - CORRECTIONS & REHABILITATION	943,397.00	1.7401	62,673		62,673	2	62,675
CT - COMMUNICATIONS	677,048.00	1.2488	44,979		44,979		44,979
CU - CULTURAL AFFAIRS	311,808.00	0.5751	20,714		20,714	1	20,715
EL - ELECTIONS	2,122,060.00	3.9142	140,976		140,976	4	140,980
ET - INFORMATION TECH	591,513.00	1.0911	39,296		39,296		39,296
FR - FIRE	131,787.00	0.2431	8,755		8,755		8,755
HR - HUMAN RESOURCES	919,416.00	1.6959	61,080		61,080	2	61,082
ID - INTERNAL SERVICES	19,874.00	0.0367	1,320		1,320		1,320
JA - JUDICIAL ADMINISTRATION	18,507,281.00	34.1369	1,229,502		1,229,502	35	1,229,537
JU - JUVENILE SERVICES	56,885.00	0.1049	3,779		3,779		3,779
MA - MAYOR	527,640.00	0.9732	35,053		35,053	1	35,054
ME - MEDICAL EXAMINER	1,835,520.00	3.3857	121,940		121,940	4	121,944
MM - ECONOMIC ADVOCACY TRUST	117,960.00	0.2176	7,837		7,837		7,837
MT - TRANSP & PW	2,678,808.00	4.9411	177,962		177,962	5	177,967
PA - PROPERTY APPRAISER	1,762,248.00	3.2505	117,072		117,072	3	117,075
PD - POLICE	3,165,357.00	5.8386	210,286		210,286	6	210,292
PE - REGULATORY & ECONOMIC	804,521.00	1.4840	53,447		53,447	2	53,449
PU - PUBLIC DEFENDER	2,088,163.00	3.8517	138,724		138,724	4	138,728
ALL OTHER	4,902,874.98	9.0434	325,715		325,715	10	325,725

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	54,214,625.98	100.0000	3,601,664		3,601,664	98	3,601,762
Total	54,214,625.98	100.0000	3,601,664		3,601,664	98	3,601,762

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT
Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - SOFTWARE MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.6918	863		863		863
AT - COUNTY ATTORNEY	116	0.4361	544		544		544
AU - AUDIT & MGMT	35	0.1316	164		164		164
AV - AVIATION	1,209	4.5455	5,670		5,670		5,670
BU - MGMT & BUDGET	67	0.2519	314		314		314
CC - COUNTY COMMISSION	170	0.6391	797		797		797
CL - CLERK OF COURT	1,106	4.1582	5,187		5,187		5,187
CO - COMMUNITY ACTION & HUMAN	419	1.5753	1,965		1,965		1,965
CR - CORRECTIONS & REHABILITATION	3,026	11.3768	14,191		14,191		14,191
CT - COMMUNICATIONS	156	0.5865	732		732		732
CU - CULTURAL AFFAIRS	51	0.1917	239		239		239
EC - ETHICS AND PUBLIC TRUST	13	0.0489	61		61		61
EL - ELECTIONS	93	0.3497	436		436		436
ET - INFORMATION TECH	710	2.6694	3,330		3,330		3,330
FN - FINANCE	319	1.1993	1,496		1,496		1,496
FR - FIRE	2,552	9.5947	11,968		11,968		11,968
HD - PUBLIC HOUSING & COMMUNITY	342	1.2858	1,604		1,604		1,604
HR - HUMAN RESOURCES	100	0.3760	469		469		469
HT - HOMELESS TRUST	19	0.0714	89		89		89
ID - INTERNAL SERVICES	802	3.0153	3,761		3,761		3,761
IG - INSPECTOR GENERAL	36	0.1353	169		169		169
JA - JUDICIAL ADMINISTRATION	257	0.9662	1,205		1,205		1,205
JU - JUVENILE SERVICES	93	0.3497	436		436		436
LB - LIBRARIES	394	1.4813	1,848		1,848		1,848
MA - MAYOR	37	0.1391	174		174		174

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - SOFTWARE MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	82	0.3083	385		385		385
MM - ECONOMIC ADVOCACY TRUST	16	0.0602	75		75		75
MP - METROPOLITAN PLANNING	16	0.0602	75		75		75
MT - TRANSP & PW	3,812	14.3319	17,877		17,877		17,877
PA - PROPERTY APPRAISER	367	1.3798	1,721		1,721		1,721
PD - POLICE	4,391	16.5086	20,593		20,593	3	20,596
PE - REGULATORY & ECONOMIC	893	3.3574	4,188		4,188		4,188
PR - PARKS, REC & OPEN SPACES	917	3.4476	4,301		4,301		4,301
SP - SEAPORT	296	1.1129	1,388		1,388		1,388
TT - OFFICE OF THE CITT	8	0.0301	38		38		38
VZ - VIZCAYA	63	0.2369	295		295		295
PUBLIC HEALTH TRUST	3	0.0113	14		14		14
ALL OTHER	3,428	12.8882	16,077		16,077		16,077
SubTotal	26,598	100.0000	124,739		124,739	3	124,742
Total	26,598	100.0000	124,739		124,739	3	124,742

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	21,166	0.3105	169		169		169
AT - COUNTY ATTORNEY	24,075	0.3531	192		192		192
AU - AUDIT & MGMT	4,667	0.0685	37		37		37
AV - AVIATION	1,006,467	14.7629	8,014		8,014	1	8,015
BU - MGMT & BUDGET	34,698	0.5089	276		276		276
CC - COUNTY COMMISSION	20,439	0.2998	163		163		163
CL - CLERK OF COURT	20,318	0.2980	162		162		162
CO - COMMUNITY ACTION & HUMAN	120,337	1.7651	958		958		958
CR - CORRECTIONS & REHABILITATION	339,184	4.9751	2,701		2,701		2,701
CT - COMMUNICATIONS	19,111	0.2803	152		152		152
CU - CULTURAL AFFAIRS	35,727	0.5240	285		285		285
EC - ETHICS AND PUBLIC TRUST	2,262	0.0332	18		18		18
EL - ELECTIONS	25,868	0.3794	206		206		206
ET - INFORMATION TECH	180,655	2.6498	1,439		1,439		1,439
FN - FINANCE	50,405	0.7393	401		401		401
FR - FIRE	443,560	6.5061	3,533		3,533		3,533
HD - PUBLIC HOUSING & COMMUNITY	525,450	7.7072	4,185		4,185		4,185
HR - HUMAN RESOURCES	11,490	0.1685	92		92		92
HT - HOMELESS TRUST	82,237	1.2062	655		655		655
ID - INTERNAL SERVICES	304,581	4.4676	2,426		2,426		2,426
IG - INSPECTOR GENERAL	7,080	0.1038	56		56		56
JA - JUDICIAL ADMINISTRATION	38,058	0.5582	303		303		303
JU - JUVENILE SERVICES	13,233	0.1941	105		105		105
LB - LIBRARIES	73,052	1.0715	582		582		582
MA - MAYOR	4,733	0.0694	38		38		38

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	12,205	0.1790	97		97		97
MM - ECONOMIC ADVOCACY TRUST	9,896	0.1452	79		79		79
MT - TRANSP & PW	747,513	10.9644	5,953		5,953		5,953
PA - PROPERTY APPRAISER	42,698	0.6263	340		340		340
PD - POLICE	647,136	9.4921	5,154		5,154		5,154
PE - REGULATORY & ECONOMIC	260,157	3.8160	2,072		2,072		2,072
PR - PARKS, REC & OPEN SPACES	204,529	3.0000	1,629		1,629		1,629
SP - SEAPORT	221,849	3.2541	1,767		1,767		1,767
TT - OFFICE OF THE CITT	2,479	0.0364	20		20		20
ALL OTHER	1,260,304	18.4860	10,037		10,037		10,037
SubTotal	6,817,619	100.0000	54,296		54,296	1	54,297
Total	6,817,619	100.0000	54,296		54,296	1	54,297

Allocation Basis: TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT

Allocation Source: FY17 ADOPTED BUDGET - MANAGEMENT AND BUDGET

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.6918	1,861		1,861		1,861
AT - COUNTY ATTORNEY	116	0.4361	1,173		1,173		1,173
AU - AUDIT & MGMT	35	0.1316	354		354		354
AV - AVIATION	1,209	4.5455	12,227		12,227		12,227
BU - MGMT & BUDGET	67	0.2519	678		678		678
CC - COUNTY COMMISSION	170	0.6391	1,719		1,719		1,719
CL - CLERK OF COURT	1,106	4.1582	11,185		11,185		11,185
CO - COMMUNITY ACTION & HUMAN	419	1.5753	4,237		4,237		4,237
CR - CORRECTIONS & REHABILITATION	3,026	11.3768	30,603		30,603	1	30,604
CT - COMMUNICATIONS	156	0.5865	1,578		1,578		1,578
CU - CULTURAL AFFAIRS	51	0.1917	516		516		516
EC - ETHICS AND PUBLIC TRUST	13	0.0489	131		131		131
EL - ELECTIONS	93	0.3497	941		941		941
ET - INFORMATION TECH	710	2.6694	7,180		7,180		7,180
FN - FINANCE	319	1.1993	3,226		3,226		3,226
FR - FIRE	2,552	9.5947	25,809		25,809	1	25,810
HD - PUBLIC HOUSING & COMMUNITY	342	1.2858	3,459		3,459		3,459
HR - HUMAN RESOURCES	100	0.3760	1,011		1,011		1,011
HT - HOMELESS TRUST	19	0.0714	192		192		192
ID - INTERNAL SERVICES	802	3.0153	8,111		8,111		8,111
IG - INSPECTOR GENERAL	36	0.1353	364		364		364
JA - JUDICIAL ADMINISTRATION	257	0.9662	2,599		2,599		2,599
JU - JUVENILE SERVICES	93	0.3497	941		941		941
LB - LIBRARIES	394	1.4813	3,985		3,985		3,985
MA - MAYOR	37	0.1391	374		374		374



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	82	0.3083	829		829		829
MM - ECONOMIC ADVOCACY TRUST	16	0.0602	162		162		162
MP - METROPOLITAN PLANNING	16	0.0602	162		162		162
MT - TRANSP & PW	3,812	14.3319	38,552		38,552	1	38,553
PA - PROPERTY APPRAISER	367	1.3798	3,712		3,712		3,712
PD - POLICE	4,391	16.5086	44,408		44,408	3	44,411
PE - REGULATORY & ECONOMIC	893	3.3574	9,031		9,031		9,031
PR - PARKS, REC & OPEN SPACES	917	3.4476	9,274		9,274		9,274
SP - SEAPORT	296	1.1129	2,994		2,994		2,994
TT - OFFICE OF THE CITT	8	0.0301	81		81		81
VZ - VIZCAYA	63	0.2369	637		637		637
PUBLIC HEALTH TRUST	3	0.0113	30		30		30
ALL OTHER	3,428	12.8882	34,668		34,668	1	34,669
SubTotal	26,598	100.0000	268,994		268,994	7	269,001
Total	26,598	100.0000	268,994		268,994	7	269,001

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - EMPLOYEE AWARDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.6918	1,978		1,978		1,978
AT - COUNTY ATTORNEY	116	0.4361	1,247		1,247		1,247
AU - AUDIT & MGMT	35	0.1316	376		376		376
AV - AVIATION	1,209	4.5455	12,999		12,999		12,999
BU - MGMT & BUDGET	67	0.2519	720		720		720
CC - COUNTY COMMISSION	170	0.6391	1,828		1,828		1,828
CL - CLERK OF COURT	1,106	4.1582	11,892		11,892		11,892
CO - COMMUNITY ACTION & HUMAN	419	1.5753	4,505		4,505		4,505
CR - CORRECTIONS & REHABILITATION	3,026	11.3768	32,535		32,535	1	32,536
CT - COMMUNICATIONS	156	0.5865	1,677		1,677		1,677
CU - CULTURAL AFFAIRS	51	0.1917	548		548		548
EC - ETHICS AND PUBLIC TRUST	13	0.0489	140		140		140
EL - ELECTIONS	93	0.3497	1,000		1,000		1,000
ET - INFORMATION TECH	710	2.6694	7,634		7,634		7,634
FN - FINANCE	319	1.1993	3,430		3,430		3,430
FR - FIRE	2,552	9.5947	27,439		27,439	1	27,440
HD - PUBLIC HOUSING & COMMUNITY	342	1.2858	3,677		3,677		3,677
HR - HUMAN RESOURCES	100	0.3760	1,075		1,075		1,075
HT - HOMELESS TRUST	19	0.0714	204		204		204
ID - INTERNAL SERVICES	802	3.0153	8,623		8,623		8,623
IG - INSPECTOR GENERAL	36	0.1353	387		387		387
JA - JUDICIAL ADMINISTRATION	257	0.9662	2,763		2,763		2,763
JU - JUVENILE SERVICES	93	0.3497	1,000		1,000		1,000
LB - LIBRARIES	394	1.4813	4,236		4,236		4,236
MA - MAYOR	37	0.1391	398		398		398

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - EMPLOYEE AWARDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	82	0.3083	882		882		882
MM - ECONOMIC ADVOCACY TRUST	16	0.0602	172		172		172
MP - METROPOLITAN PLANNING	16	0.0602	172		172		172
MT - TRANSP & PW	3,812	14.3319	40,986		40,986	1	40,987
PA - PROPERTY APPRAISER	367	1.3798	3,946		3,946		3,946
PD - POLICE	4,391	16.5086	47,214		47,214	4	47,218
PE - REGULATORY & ECONOMIC	893	3.3574	9,601		9,601		9,601
PR - PARKS, REC & OPEN SPACES	917	3.4476	9,859		9,859		9,859
SP - SEAPORT	296	1.1129	3,183		3,183		3,183
TT - OFFICE OF THE CITT	8	0.0301	86		86		86
VZ - VIZCAYA	63	0.2369	677		677		677
PUBLIC HEALTH TRUST	3	0.0113	32		32		32
ALL OTHER	3,428	12.8882	36,858		36,858	1	36,859
SubTotal	26,598	100.0000	285,979		285,979	8	285,987
Total	26,598	100.0000	285,979		285,979	8	285,987

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - GENERAL FUND BLDG RENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - COUNTY ATTORNEY	889,392.00	1.6405	940,940		940,940		940,940
AU - AUDIT & MGMT	262,368.00	0.4839	277,574		277,574		277,574
BU - MGMT & BUDGET	392,928.00	0.7248	415,702		415,702		415,702
CC - COUNTY COMMISSION	1,175,638.00	2.1685	1,243,777		1,243,777		1,243,777
CL - CLERK OF COURT	8,519,061.00	15.7136	9,012,814		9,012,814	264	9,013,078
CO - COMMUNITY ACTION & HUMAN	811,078.00	1.4961	858,087		858,087	25	858,112
CR - CORRECTIONS & REHABILITATION	943,397.00	1.7401	998,075		998,075	29	998,104
CT - COMMUNICATIONS	677,048.00	1.2488	716,289		716,289		716,289
CU - CULTURAL AFFAIRS	311,808.00	0.5751	329,880		329,880	10	329,890
EL - ELECTIONS	2,122,060.00	3.9142	2,245,052		2,245,052	66	2,245,118
ET - INFORMATION TECH	591,513.00	1.0911	625,796		625,796		625,796
FR - FIRE	131,787.00	0.2431	139,425		139,425	4	139,429
HR - HUMAN RESOURCES	919,416.00	1.6959	972,704		972,704	28	972,732
ID - INTERNAL SERVICES	19,874.00	0.0367	21,026		21,026	1	21,027
JA - JUDICIAL ADMINISTRATION	18,507,281.00	34.1369	19,579,935		19,579,935	570	19,580,505
JU - JUVENILE SERVICES	56,885.00	0.1049	60,182		60,182	2	60,184
MA - MAYOR	527,640.00	0.9732	558,221		558,221	16	558,237
ME - MEDICAL EXAMINER	1,835,520.00	3.3857	1,941,904		1,941,904	57	1,941,961
MM - ECONOMIC ADVOCACY TRUST	117,960.00	0.2176	124,797		124,797	4	124,801
MT - TRANSP & PW	2,678,808.00	4.9411	2,834,068		2,834,068	83	2,834,151
PA - PROPERTY APPRAISER	1,762,248.00	3.2505	1,864,385		1,864,385	55	1,864,440
PD - POLICE	3,165,357.00	5.8386	3,348,817		3,348,817	98	3,348,915
PE - REGULATORY & ECONOMIC	804,521.00	1.4840	851,150		851,150	25	851,175
PU - PUBLIC DEFENDER	2,088,163.00	3.8517	2,209,190		2,209,190	65	2,209,255
ALL OTHER	4,902,874.98	9.0434	5,187,039		5,187,039	152	5,187,191

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - GENERAL FUND BLDG RENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	54,214,625.98	100.0000	57,356,829		57,356,829	1,554	57,358,383
Total	54,214,625.98	100.0000	57,356,829		57,356,829	1,554	57,358,383

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT

Allocation Source: FY16 ISD RENT ROLL - INTERNAL SERVICES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department GG - GENERAL GOVT

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	5,509,630		5,509,630	149	5,509,779
SubTotal	100	100.0000	5,509,630		5,509,630	149	5,509,779
Total	100	100.0000	5,509,630		5,509,630	149	5,509,779

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL	TRAINING	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY
AD - ANIMAL SERVICES	38,483	14,311	8,899	2,113	0	8,289	0
AT - COUNTY ATTORNEY	1,043,128	32,168	1,221	1,332	0	5,226	59,085
AU - AUDIT & MGMT	304,410	6,006	490	402	0	1,577	17,430
AV - AVIATION	52,795	0	0	13,884	0	0	0
BU - MGMT & BUDGET	463,254	11,415	4,258	769	0	3,018	26,104
CC - COUNTY COMMISSION	1,364,155	20,895	7,263	1,952	0	7,659	78,102
CL - CLERK OF COURT	9,802,957	117,460	15,497	12,701	0	49,828	565,967
CO - COMMUNITY ACTION	1,021,869	43,266	31,252	4,812	0	18,877	53,885
CR - CORRECTIONS &	1,674,424	339,813	22,722	34,752	0	136,326	62,675
CT - COMMUNICATIONS	794,476	18,151	2,098	1,792	0	7,028	44,979
CU - CULTURAL AFFAIRS	368,082	8,037	4,968	586	0	2,298	20,715
EC - ETHICS AND PUBLIC	4,001	2,503	413	149	0	586	0
EL - ELECTIONS	2,409,712	11,998	3,775	1,068	0	4,190	140,980
ET - INFORMATION TECH	893,901	135,231	33,855	8,154	0	31,986	39,296
FN - FINANCE	73,699	36,625	10,487	3,663	0	14,371	0
FR - FIRE	684,788	409,919	28,626	29,308	0	0	8,755
GG - GENERAL GOVT	3,325	911	2,414	0	0	0	0
HD - PUBLIC HOUSING &	32,260	0	0	3,928	0	15,407	0
HR - HUMAN RESOURCES	1,082,957	13,962	3,380	1,148	28,006	0	61,082
HT - HOMELESS TRUST	7,241	2,668	2,359	218	0	856	0
HU - HURRICANE	1,316	0	1,316	0	0	0	0
ID - INTERNAL SERVICES	351,345	101,392	103,810	9,210	55,534	36,131	1,320
IG - INSPECTOR GENERAL	79,164	7,384	68,769	413	0	1,622	0
JA - JUDICIAL	20,831,587	0	146	2,951	0	11,578	1,229,537
JU - JUVENILE SERVICES	85,255	10,671	2,881	1,068	0	4,190	3,779
LB - LIBRARIES	66,201	40,329	10,696	4,525	0	0	0
MA - MAYOR	603,663	6,849	447	425	0	1,667	35,054
ME - MEDICAL EXAMINER	2,085,710	12,126	2,850	942	0	3,694	121,944
MM - ECONOMIC	137,052	2,180	841	184	0	721	7,837
MP - METROPOLITAN	6,001	2,897	1,790	184	0	721	0
MT - TRANSP & PW	3,571,329	412,063	0	43,778	0	0	177,967
ND - NON-DEPARTMENT	68,378	4,449	61,219	379	0	1,487	0
OC - ADMIN OFF OF THE	30,007	24,277	5,730	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL	TRAINING	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY
PA - PROPERTY	2,062,034	47,452	2,599	4,215	0	16,534	117,075
PD - POLICE	4,523,280	564,695	33,746	50,433	0	197,820	210,292
PE - REGULATORY &	1,106,207	120,603	45,833	10,255	0	0	53,449
PR - PARKS, REC & OPEN	327,477	93,700	156,871	10,531	0	41,312	0
PU - PUBLIC DEFENDER	2,348,279	0	296	0	0	0	138,728
SA - STATE ATTORNEY	4,385,755	700	1,303	115	0	451	258,961
SP - SEAPORT	12,731	0	0	3,399	0	0	0
SW - SOLID WASTE	38,146	0	0	10,588	0	0	0
TT - OFFICE OF THE CITT	2,871	1,594	600	92	0	360	0
VZ - VIZCAYA	15,046	6,970	2,906	723	0	2,838	0
WS - WATER & SEWER	175,200	0	80,375	27,528	0	0	0
PUBLIC HEALTH TRUST	110	0	0	34	0	0	0
LEAVE PAYMENTS	5,509,779	0	0	0	0	0	0
ALL OTHER	1,133,602	0	1,171	758	0	0	66,764
Direct Billed	0	0	0	0	0	0	0
Total	71,677,442	2,685,670	770,172	305,461	83,540	628,648	3,601,762

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT

Receiving Department	SOFTWARE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS
AD - ANIMAL SERVICES	863	169	1,861	1,978	0	0
AT - COUNTY ATTORNEY	544	192	1,173	1,247	940,940	0
AU - AUDIT & MGMT	164	37	354	376	277,574	0
AV - AVIATION	5,670	8,015	12,227	12,999	0	0
BU - MGMT & BUDGET	314	276	678	720	415,702	0
CC - COUNTY COMMISSION	797	163	1,719	1,828	1,243,777	0
CL - CLERK OF COURT	5,187	162	11,185	11,892	9,013,078	0
CO - COMMUNITY ACTION	1,965	958	4,237	4,505	858,112	0
CR - CORRECTIONS &	14,191	2,701	30,604	32,536	998,104	0
CT - COMMUNICATIONS	732	152	1,578	1,677	716,289	0
CU - CULTURAL AFFAIRS	239	285	516	548	329,890	0
EC - ETHICS AND PUBLIC	61	18	131	140	0	0
EL - ELECTIONS	436	206	941	1,000	2,245,118	0
ET - INFORMATION TECH	3,330	1,439	7,180	7,634	625,796	0
FN - FINANCE	1,496	401	3,226	3,430	0	0
FR - FIRE	11,968	3,533	25,810	27,440	139,429	0
GG - GENERAL GOVT	0	0	0	0	0	0
HD - PUBLIC HOUSING &	1,604	4,185	3,459	3,677	0	0
HR - HUMAN RESOURCES	469	92	1,011	1,075	972,732	0
HT - HOMELESS TRUST	89	655	192	204	0	0
HU - HURRICANE	0	0	0	0	0	0
ID - INTERNAL SERVICES	3,761	2,426	8,111	8,623	21,027	0
IG - INSPECTOR GENERAL	169	56	364	387	0	0
JA - JUDICIAL	1,205	303	2,599	2,763	19,580,505	0
JU - JUVENILE SERVICES	436	105	941	1,000	60,184	0
LB - LIBRARIES	1,848	582	3,985	4,236	0	0
MA - MAYOR	174	38	374	398	558,237	0
ME - MEDICAL EXAMINER	385	97	829	882	1,941,961	0
MM - ECONOMIC	75	79	162	172	124,801	0
MP - METROPOLITAN	75	0	162	172	0	0
MT - TRANSP & PW	17,877	5,953	38,553	40,987	2,834,151	0
ND - NON-DEPARTMENT	155	0	334	355	0	0
OC - ADMIN OFF OF THE	0	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department GG - GENERAL GOVT

Receiving Department	SOFTWARE	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS
PA - PROPERTY	1,721	340	3,712	3,946	1,864,440	0
PD - POLICE	20,596	5,154	44,411	47,218	3,348,915	0
PE - REGULATORY &	4,188	2,072	9,031	9,601	851,175	0
PR - PARKS, REC & OPEN	4,301	1,629	9,274	9,859	0	0
PU - PUBLIC DEFENDER	0	0	0	0	2,209,255	0
SA - STATE ATTORNEY	47	0	101	108	4,123,969	0
SP - SEAPORT	1,388	1,767	2,994	3,183	0	0
SW - SOLID WASTE	4,324	3,997	9,324	9,913	0	0
TT - OFFICE OF THE CITT	38	20	81	86	0	0
VZ - VIZCAYA	295	0	637	677	0	0
WS - WATER & SEWER	11,241	6,040	24,243	25,773	0	0
PUBLIC HEALTH TRUST	14	0	30	32	0	0
LEAVE PAYMENTS	0	0	0	0	0	5,509,779
ALL OTHER	310	0	667	710	1,063,222	0
Direct Billed	0	0	0	0	0	0
Total	124,742	54,297	269,001	285,987	57,358,383	5,509,779

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

HR – HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

The Department of Human Resources (HR) manages and provides both strategic and transactional services in labor relations, compensation, benefits, payroll, recruitment, testing and career development; and promotes diversity, fairness and equal opportunity in employment, housing, public accommodations, credit and financing practices, family leave, and domestic violence leave in accordance with Chapter 11A of the Miami-Dade County Code.

As part of the General Government strategic area, HR works with all County departments, union representatives, the County Attorney's Office (CAO), the U.S. Equal Employment Opportunity Commission (EEOC), and the Florida Commission on Human Relations. The department monitors the County's diversity management and fair employment programs and promotes bias-free work environments in Miami-Dade County. As staff to the Miami-Dade County Commission on Human Rights, HR provides administrative support to the board which receives, initiates, investigates, and conciliates complaints of discrimination under federal, state and local laws.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Human Resources** – the costs of human resource and personnel services have been included in this activity and allocated county-wide based on the number of employees identified to each department.
- **Employee & Labor Management** – the cost recorded for employee and labor management activities have been included in this activity and allocated to benefiting departments using the number of union employees identified to each department.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department HR - HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,228,793			8,228,793
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(4,889)			
Total Deductions:	(4,889)			(4,889)
DEPRECIATION	198,524		198,524	
AT - COUNTY ATTORNEY	538,316	63,607	601,923	
AU - AUDIT & MGMT	74	20	94	
BU - MGMT & BUDGET	174,118	24,936	199,054	
CC - COUNTY COMMISSION	7,998	3,298	11,296	
CT - COMMUNICATIONS	52,585	14,543	67,128	
ET - INFORMATION TECH	132,053	20,222	152,275	
FN - FINANCE	46,859	2,127	48,986	
GG - GENERAL GOVT	1,082,926	31	1,082,957	
HR - HUMAN RESOURCES		32,646	32,646	
ID - INTERNAL SERVICES		(2,875)	(2,875)	
IG - INSPECTOR GENERAL		3,991	3,991	
MA - MAYOR		15,131	15,131	
LEAVE PAYMENTS		201,751	201,751	
Total Allocated Additions:	2,233,453	379,428	2,612,881	2,612,881
00114 POLL WORKERS (COUNTY EMPLOYEES	(15,398)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	(77,000)			
Total Departmental Cost Adjustments:	(92,398)			(92,398)
Total To Be Allocated:	10,364,959	379,428		10,744,387

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	5,840,050	443,377	3,532,917	1,863,756	0
010 FRINGE BENEFITS	1,754,920	270,326	931,770	552,824	0
212 LEGAL	1,200	1,200	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	4	4	0	0	0
215 TEMPORARY HELP AGENCY	131,561	9,190	31,289	91,082	0
216 HEALTH RELATED SERVICES	398	398	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	(12,431)	(4,805)	(11,126)	3,500	0
232 GENERAL AUTO & PROFESSIONAL LIAB	5,490	5,490	0	0	0
241 EQUIPMENT MAINTENANCE	53,164	53,164	0	0	0
245 ITD MAINTENANCE	159,715	130,129	400	29,186	0
253 COMMUNICATION EQUIPMENT-RENTAL	48,057	32,586	8,384	7,087	0
260 GSA CHARGES	93,205	26,938	17,110	49,157	0
261 ITD	66,919	62,173	1,335	3,411	0
262 GENERAL COUNTY SUPPORT CHARGES	55	20	35	0	0
266 CLERK OF COURTS	34,524	10,582	299	23,643	0
310 TELECOMMUNICATIONS	124,984	104,534	11,840	8,610	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	12	0	12	0	0
312 TRAVEL	9,771	6,368	3,106	297	0
314 ADVERTISING	2,048	315	1,393	340	0
315 PRINTING & GRAPHICS	743	496	154	93	0
316 MAILING SERVICES	128	23	0	105	0
319 PETTY CASH & CHANGE FUNDS	178	178	0	0	0
320 TRAINING	39,703	200	38,903	600	0
321 REIMBURSEMENTS & REFUNDS	(69,022)	(38,647)	(30,279)	(96)	0
322 TAXES,LICENSES & PERMITS	170	0	170	0	0
330 MISCELLANEOUS	(91,851)	21,577	(114,581)	1,153	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	30,209	23,001	0	7,208	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	4,889	4,889	0	0	0
Departmental Totals					
Total Expenditures	8,228,793	1,163,706	4,423,131	2,641,956	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department HR - HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
Deductions					
Total Deductions	(4,889)	(4,889)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(15,398)	0	(15,398)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(47,868)	(70,189)	118,057
00155 TERMINATION PAYMENTS	0	0	(59,900)	(37,163)	97,063
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(77,000)	0	(77,000)	0	0
 Functional Cost	 8,131,506	 1,158,817	 4,222,965	 2,534,604	 215,120
Allocation Step 1					
Inbound- All Others	2,233,453	169,564	1,351,119	712,770	0
Reallocate Admin Costs		(1,328,381)	869,621	458,760	0
1st Allocation	10,364,959	0	6,443,705	3,706,134	215,120
Allocation Step 2					
Inbound- All Others	379,428	28,806	229,534	121,088	0
Reallocate Admin Costs		(28,806)	18,858	9,948	0
2nd Allocation	379,428	0	248,392	131,036	0
Total For HR HR - HUMAN RESOURCES					
Total Allocated	10,744,387	0	6,692,097	3,837,170	215,120

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .4 - Detail Activity Allocations

For Department HR - HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.6918	44,576		44,576	1,834	46,410
AT - COUNTY ATTORNEY	116	0.4361	28,102		28,102		28,102
AU - AUDIT & MGMT	35	0.1316	8,479		8,479		8,479
AV - AVIATION	1,209	4.5455	292,896		292,896	12,048	304,944
BU - MGMT & BUDGET	67	0.2519	16,232		16,232		16,232
CC - COUNTY COMMISSION	170	0.6391	41,185		41,185		41,185
CL - CLERK OF COURT	1,106	4.1582	267,943		267,943	11,022	278,965
CO - COMMUNITY ACTION & HUMAN	419	1.5753	101,508		101,508	4,176	105,684
CR - CORRECTIONS & REHABILITATION	3,026	11.3768	733,087		733,087	30,156	763,243
CT - COMMUNICATIONS	156	0.5865	37,793		37,793		37,793
CU - CULTURAL AFFAIRS	51	0.1917	12,355		12,355	508	12,863
EC - ETHICS AND PUBLIC TRUST	13	0.0489	3,149		3,149	130	3,279
EL - ELECTIONS	93	0.3497	22,530		22,530	927	23,457
ET - INFORMATION TECH	710	2.6694	172,007		172,007		172,007
FN - FINANCE	319	1.1993	77,282		77,282		77,282
FR - FIRE	2,552	9.5947	618,255		618,255	25,432	643,687
HD - PUBLIC HOUSING & COMMUNITY	342	1.2858	82,854		82,854	3,408	86,262
HR - HUMAN RESOURCES	100	0.3760	24,226		24,226		24,226
HT - HOMELESS TRUST	19	0.0714	4,603		4,603	189	4,792
ID - INTERNAL SERVICES	802	3.0153	194,295		194,295	7,992	202,287
IG - INSPECTOR GENERAL	36	0.1353	8,721		8,721	359	9,080
JA - JUDICIAL ADMINISTRATION	257	0.9662	62,262		62,262	2,561	64,823
JU - JUVENILE SERVICES	93	0.3497	22,530		22,530	927	23,457
LB - LIBRARIES	394	1.4813	95,452		95,452	3,926	99,378
MA - MAYOR	37	0.1391	8,964		8,964	369	9,333

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department HR - HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	82	0.3083	19,866		19,866	817	20,683
MM - ECONOMIC ADVOCACY TRUST	16	0.0602	3,876		3,876	159	4,035
MP - METROPOLITAN PLANNING	16	0.0602	3,876		3,876	159	4,035
MT - TRANSP & PW	3,812	14.3319	923,506		923,506	37,989	961,495
PA - PROPERTY APPRAISER	367	1.3798	88,910		88,910	3,657	92,567
PD - POLICE	4,391	16.5086	1,063,774		1,063,774	43,760	1,107,534
PE - REGULATORY & ECONOMIC	893	3.3574	216,341		216,341	8,899	225,240
PR - PARKS, REC & OPEN SPACES	917	3.4476	222,155		222,155	9,138	231,293
SP - SEAPORT	296	1.1129	71,710		71,710	2,950	74,660
TT - OFFICE OF THE CITT	8	0.0301	1,938		1,938	80	2,018
VZ - VIZCAYA	63	0.2369	15,263		15,263	628	15,891
PUBLIC HEALTH TRUST	3	0.0113	727		727	30	757
ALL OTHER	3,428	12.8882	830,477		830,477	34,162	864,639
SubTotal	26,598	100.0000	6,443,705		6,443,705	248,392	6,692,097
Total	26,598	100.0000	6,443,705		6,443,705	248,392	6,692,097

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department HR - HUMAN RESOURCES

Activity - EMPLOYEE & LABOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	166	0.6857	25,412		25,412	944	26,356
AU - AUDIT & MGMT	2	0.0083	306		306		306
AV - AVIATION	1,078	4.4527	165,023		165,023	6,132	171,155
BU - MGMT & BUDGET	26	0.1074	3,980		3,980		3,980
CC - COUNTY COMMISSION	5	0.0207	765		765		765
CL - CLERK OF COURT	979	4.0438	149,868		149,868	5,569	155,437
CO - COMMUNITY ACTION & HUMAN	393	1.6233	60,162		60,162	2,236	62,398
CR - CORRECTIONS & REHABILITATION	2,976	12.2924	455,574		455,574	16,929	472,503
CT - COMMUNICATIONS	142	0.5865	21,738		21,738		21,738
CU - CULTURAL AFFAIRS	28	0.1157	4,286		4,286	159	4,445
EC - ETHICS AND PUBLIC TRUST	6	0.0248	918		918	34	952
EL - ELECTIONS	73	0.3015	11,175		11,175	415	11,590
ET - INFORMATION TECH	671	2.7716	102,719		102,719		102,719
FN - FINANCE	274	1.1318	41,945		41,945		41,945
FR - FIRE	2,494	10.3015	381,788		381,788	14,187	395,975
HD - PUBLIC HOUSING & COMMUNITY	308	1.2722	47,150		47,150	1,752	48,902
HR - HUMAN RESOURCES	55	0.2272	8,420		8,420		8,420
HT - HOMELESS TRUST	13	0.0537	1,990		1,990	74	2,064
ID - INTERNAL SERVICES	690	2.8501	105,627		105,627	3,925	109,552
JU - JUVENILE SERVICES	80	0.3304	12,247		12,247	455	12,702
LB - LIBRARIES	377	1.5572	57,712		57,712	2,145	59,857
ME - MEDICAL EXAMINER	56	0.2313	8,573		8,573	319	8,892
MM - ECONOMIC ADVOCACY TRUST	12	0.0496	1,837		1,837	68	1,905
MP - METROPOLITAN PLANNING	2	0.0083	306		306	11	317
MT - TRANSP & PW	3,639	15.0310	557,068		557,068	20,701	577,769

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department HR - HUMAN RESOURCES

Activity - EMPLOYEE & LABOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - PROPERTY APPRAISER	332	1.3713	50,823		50,823	1,889	52,712
PD - POLICE	4,314	17.8189	660,399		660,399	24,541	684,940
PE - REGULATORY & ECONOMIC	746	3.0814	114,200		114,200	4,244	118,444
PR - PARKS, REC & OPEN SPACES	822	3.3953	125,834		125,834	4,676	130,510
SP - SEAPORT	243	1.0037	37,199		37,199	1,382	38,581
VZ - VIZCAYA	45	0.1859	6,889		6,889	256	7,145
ALL OTHER	3,163	13.0648	484,201		484,201	17,993	502,194
SubTotal	24,210	100.0000	3,706,134		3,706,134	131,036	3,837,170
Total	24,210	100.0000	3,706,134		3,706,134	131,036	3,837,170

Allocation Basis: NUMBER OF UNION EMPLOYEES BY DEPARTMENT

Allocation Source: FY16 UNION EMPLOYEE COUNT - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department HR - HUMAN RESOURCES

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	215,120		215,120		215,120
SubTotal	100	100.0000	215,120		215,120		215,120
Total	100	100.0000	215,120		215,120		215,120

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE
Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department HR - HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
AD - ANIMAL SERVICES	72,766	46,410	26,356	0
AT - COUNTY ATTORNEY	28,102	28,102	0	0
AU - AUDIT & MGMT	8,785	8,479	306	0
AV - AVIATION	476,099	304,944	171,155	0
BU - MGMT & BUDGET	20,212	16,232	3,980	0
CC - COUNTY COMMISSION	41,950	41,185	765	0
CL - CLERK OF COURT	434,402	278,965	155,437	0
CO - COMMUNITY ACTION	168,082	105,684	62,398	0
CR - CORRECTIONS &	1,235,746	763,243	472,503	0
CT - COMMUNICATIONS	59,531	37,793	21,738	0
CU - CULTURAL AFFAIRS	17,308	12,863	4,445	0
EC - ETHICS AND PUBLIC	4,231	3,279	952	0
EL - ELECTIONS	35,047	23,457	11,590	0
ET - INFORMATION TECH	274,726	172,007	102,719	0
FN - FINANCE	119,227	77,282	41,945	0
FR - FIRE	1,039,662	643,687	395,975	0
HD - PUBLIC HOUSING &	135,164	86,262	48,902	0
HR - HUMAN RESOURCES	32,646	24,226	8,420	0
HT - HOMELESS TRUST	6,856	4,792	2,064	0
ID - INTERNAL SERVICES	311,839	202,287	109,552	0
IG - INSPECTOR GENERAL	9,080	9,080	0	0
JA - JUDICIAL	64,823	64,823	0	0
JU - JUVENILE SERVICES	36,159	23,457	12,702	0
LB - LIBRARIES	159,235	99,378	59,857	0
MA - MAYOR	9,333	9,333	0	0
ME - MEDICAL EXAMINER	29,575	20,683	8,892	0
MM - ECONOMIC	5,940	4,035	1,905	0
MP - METROPOLITAN	4,352	4,035	317	0
MT - TRANSP & PW	1,539,264	961,495	577,769	0
ND - NON-DEPARTMENT	8,324	8,324	0	0
PA - PROPERTY	145,279	92,567	52,712	0
PD - POLICE	1,792,474	1,107,534	684,940	0
PE - REGULATORY &	343,684	225,240	118,444	0



MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department HR - HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
PR - PARKS, REC & OPEN	361,803	231,293	130,510	0
SA - STATE ATTORNEY	2,523	2,523	0	0
SP - SEAPORT	113,241	74,660	38,581	0
SW - SOLID WASTE	371,002	232,554	138,448	0
TT - OFFICE OF THE CITT	2,018	2,018	0	0
VZ - VIZCAYA	23,036	15,891	7,145	0
WS - WATER & SEWER	961,033	604,591	356,442	0
PUBLIC HEALTH TRUST	757	757	0	0
LEAVE PAYMENTS	215,120	0	0	215,120
ALL OTHER	23,951	16,647	7,304	0
Direct Billed	0	0	0	0
Total	10,744,387	6,692,097	3,837,170	215,120

MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

ID – INTERNAL SERVICES

NATURE AND EXTENT OF SERVICES

The Internal Services Department (ISD) provides a wide range of internal support services for the ongoing operation of County government. The Department focuses on promoting operational best practices and efficient government operations.

As part of the General Government strategic area, ISD supports governmental operations by providing procurement services, Countywide vendor services, facility management, design and construction management, fleet management, risk management, surplus property disposition services, capital inventory management, and small business program management and services. Additionally, ISD is engaged in real estate development and management, Americans with Disabilities Act compliance, elevator regulation, and parking services.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **General & Administration** – includes the costs of the Department Director and support staff. These costs have been distributed to the benefiting activities of the department based on the total salaries and wages identified to each activity.
- **Fleet Management** – the costs of Fleet Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.
- **Materials Management** – the costs of Materials Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.
- **Risk Management** – the costs of Risk Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.

- **Facilities & Utilities Management** – the costs of Facilities and Utilities Management have been separately identified and included within this activity. The costs have been reduced by applicable revenues received. Only General & Administration and indirect costs allocated to this activity from other central service departments have been allocated directly to an Internal Services grantee. No direct costs have been allocated within this cost allocation plan.
- **Procurement Management** – the costs of Procurement Management are included in this schedule and allocated to benefiting departments using the purchase order payment amount identified to each department. The allocable costs have been reduced by applicable revenues received.
- **Small Business Development** – the costs of Small Business Development are included in this schedule and allocated to benefiting departments using the purchase order payment amount identified to each department. The allocable costs have been reduced by applicable revenues received.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

The cost of **Dseign & Construction Services**, **Real Estate Development**, and **Major Capital** have been separately identified and have not been allocated within this cost allocation plan.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department ID - INTERNAL SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	327,419,837			327,419,837
314 ADVERTISING - OTHER	(20,960)			
501 GENERAL FUND-TRF OUT	(23,480,251)			
510 OTHER SPECIAL REVENUE-TRF OUT	(973,498)			
522 OTHER SPEC OBLIGATIONS	(17,710,000)			
570 INTRAFUND TRANSFER	(30,742,847)			
605 HURRICANE EXPENSES	6			
611 TRUST FUND REIMB	(2,581,114)			
710 PRINCIPAL PAYMENTS	(1,396,909)			
730 INTEREST PAYMENTS	(1,946,104)			
910 LAND ACQUISITION	(52,393)			
921 BUILDING IMPROVEMENTS	(402,191)			
930 IMPROVEMENTS OTHER THAN BUILDINGS	(1,164)			
940 PLANNING PHASE	(79,243)			
941 ARCHITECTURAL/ENGINEERING COSTS	(774,775)			
942 CONSTRUCTION PHASE	(682,320)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(217,519)			
951 AUTOMOBILES & VEHICLES	(3,232,910)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	50,000			
990 INFRASTRUCTURE	(14,396)			
991 INFRASTRUCTURE MAINTENANCE	(2,853)			
Total Deductions:	(84,261,441)			(84,261,441)
DEPRECIATION	6,636,469		6,636,469	
AT - COUNTY ATTORNEY	2,651,830	313,335	2,965,165	
AU - AUDIT & MGMT	132,648	36,473	169,121	
BU - MGMT & BUDGET	128,513	18,735	147,248	
CC - COUNTY COMMISSION	655,964	295,017	950,981	
CT - COMMUNICATIONS	85,775	23,130	108,905	
ET - INFORMATION TECH	303,437	162,184	465,621	
FN - FINANCE	1,439,252	65,329	1,504,581	
GG - GENERAL GOVT	351,336	9	351,345	

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department ID - INTERNAL SERVICES

HR - HUMAN RESOURCES	299,922	11,917	311,839	
ID - INTERNAL SERVICES		(258,002)	(258,002)	
IG - INSPECTOR GENERAL		358,236	358,236	
MA - MAYOR		121,354	121,354	
LEAVE PAYMENTS		1,465,081	1,465,081	
Total Allocated Additions:	<u>12,685,146</u>	<u>2,612,798</u>	<u>15,297,944</u>	15,297,944
00114 POLL WORKERS (COUNTY EMPLOYEES)	(150,578)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	(17,597,081)			
349 OTHER CHARGES FOR SERVICES	(171,824,854)			
361 INTEREST EARNINGS	(115,327)			
362 RENTS & ROYALTIES	(1,582,295)			
364 FIXED ASSETS	(4,102,593)			
369 OTHER MISCELLANEOUS REVENUES	(1,253,472)			
DIRECT COST ADJUSTMENT	(30,100,260)			
Total Departmental Cost Adjustments:	<u>(226,726,460)</u>		<u>(226,726,460)</u>	
Total To Be Allocated:	<u>29,117,082</u>	<u>2,612,798</u>	<u>31,729,880</u>	

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

MIAMI-DADE COUNTY, FL v2

ACTUAL 2016

Version 2.0001-2

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
Other Expense & Cost					
001 SALARIES	57,992,141	4,016,218	15,418,778	2,893,760	6,339,871
010 FRINGE BENEFITS	17,920,816	1,333,367	4,972,486	985,267	1,779,532
111 COURT REPORTING	175	0	0	0	0
115 INTERPRETERS	360	360	0	0	0
116 OTHER COURT OPERATING EXPENSE	2,858	0	0	0	0
210 ACCOUNTING & AUDITING	111,009	0	0	0	0
212 LEGAL	425	0	275	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	39,970	28,726	0	0	1,361
214 ARCHITECTURAL & ENGINEERING RELATED	200	0	0	200	0
215 TEMPORARY HELP AGENCY	772,969	118,256	223,285	29,459	28,733
220 ELECTRICAL SERVICES	8,757,383	77,745	239,285	87,727	0
221 WATER AND DISPOSAL SERVICES	2,213,565	11,584	126,974	25,501	0
223 INDUSTRIAL SERVICE RELATED	27,731,646	915,638	569,293	73,088	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,024,196	5,023	52,265	2,825,930	(128,720)
230 HEALTH INSURANCE	1,317	0	1,317	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	315,911	19,745	93,712	17,750	29,616
233 METROBUS AND METRORAIL	8,346	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	323	293	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	7,867,285	0	7,719,119	4,475	0
241 EQUIPMENT MAINTENANCE	62,656	(91)	2,663	1,672	1,606
242 PARKS MAINTENANCE	1,113	0	1,113	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	4,335,122	82,003	5,387	709	0
245 ITD MAINTENANCE	94,420	2,570	26,824	36,786	5,601
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	110,732	5,860	21,527	3,730	3,729
251 BUILDINGS COUNTY OWNED: RENTAL	3,777,473	367,464	95,280	200,471	644,985
252 VEHICLES-RENTAL	20,230	142	8,928	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	75,200	10,894	6,879	0	17,124
254 HEAVY EQUIPMENT RENTAL	1,879	0	0	0	0
255 RENT PAYMENTS TO LESSORS	5,875,561	164,286	0	355,873	0
259 OTHER RENTAL EXPENSE	2,138	0	94	0	0
260 GSA CHARGES	47,454,326	120,601	1,875,556	1,550,997	119,406
261 ITD	5,851,295	310,244	1,844,825	211,666	427,585
262 GENERAL COUNTY SUPPORT CHARGES	4,749,413	34,404	157,148	30,580	3,854,474
265 PARKS & RECREATION SERVICES	69,457	0	0	0	0
266 CLERK OF COURTS	37,800	2,338	0	0	19,058
290 TAX COLLECTOR DISTRIBUTION	305,279	274,806	0	0	0
310 TELECOMMUNICATIONS	769,372	18,717	182,772	23,600	116,971
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	30,492	1,840	1,181	2,014	7,562

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
312 TRAVEL	66,573	21,746	0	6,208	9,281
313 AUTOMOBILE REIMBURSEMENT	96,871	5,339	43,695	510	13,273
314 ADVERTISING	69,656	2,024	0	1,696	2,798
*314 ADVERTISING - OTHER	20,960	20,960	0	0	0
315 PRINTING & GRAPHICS	858,642	10,345	0	844,970	1,013
316 MAILING SERVICES	66,720	719	0	65,726	178
317 OTHER COMMUNICATION EXPENSES	(279)	0	0	0	(279)
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	87,365	2,695	16	0	0
319 PETTY CASH & CHANGE FUNDS	2,434	956	52	204	38
320 TRAINING	117,020	5,330	6,272	285	4,187
321 REIMBURSEMENTS & REFUNDS	(2,093,600)	(370,813)	3,601	(61)	0
322 TAXES, LICENSES & PERMITS	418,811	703	146,940	74,031	0
330 MISCELLANEOUS	477,987	934	66,079	16,039	82,253
410 FUEL & LUBRICANTS	20,235,690	24	20,215,744	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	12,877,660	0	12,863,971	628	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	587,962	0	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	1,065,991	986	1,016,721	648	280
433 INVENTORY, MATERIALS, PARTS & SUPPLI	87,428	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	355,440	27,543	0	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	937,528	0	5,778	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	6,275,792	33,364	76,730	5,948,856	72,480
471 COMPUTER SUPPLIES	1,338	0	218	0	0
491 RECREATIONAL SUPPLIES	1,961	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	678	0	321	0	0
493 CLOTHING & UNIFORMS	83,970	5,877	46,726	4,500	417
496 OTHER MATERIALS & SUPPLIES	93,905	672	47,006	0	2,845
*501 GENERAL FUND-TRF OUT	23,480,251	23,480,251	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	973,498	973,498	0	0	0
*522 OTHER SPEC OBLIGATIONS	17,710,000	17,710,000	0	0	0
*570 INTRAFUND TRANSFER	30,742,847	30,742,847	0	0	0
*605 HURRICANE EXPENSES	(6)	(6)	0	0	0
*611 TRUST FUND REIMB	2,581,114	2,581,114	0	0	0
*710 PRINCIPAL PAYMENTS	1,396,909	1,396,909	0	0	0
*730 INTEREST PAYMENTS	1,946,104	1,946,104	0	0	0
*910 LAND ACQUISITION	52,393	52,393	0	0	0
*921 BUILDING IMPROVEMENTS	402,191	402,191	0	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	1,164	1,164	0	0	0
*940 PLANNING PHASE	79,243	79,243	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	774,775	774,775	0	0	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
*942 CONSTRUCTION PHASE	682,320	682,320	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	217,519	217,519	0	0	0
*951 AUTOMOBILES & VEHICLES	3,232,910	3,232,910	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	(50,000)	(50,000)	0	0	0
*990 INFRASTRUCTURE	14,396	14,396	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	2,853	2,853	0	0	0
Departmental Totals					
Total Expenditures	327,419,837	91,932,918	68,186,836	16,325,495	13,457,258
Deductions					
Total Deductions	(84,261,441)	(84,261,441)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(150,578)	(15,197)	(11,989)	(23,692)	(21,679)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	(70,762)	(373,450)	(188)	(174,725)
00155 TERMINATION PAYMENTS	0	(36,055)	(151,123)	(1,280)	(23,133)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(17,597,081)	0	0	0	0
349 OTHER CHARGES FOR SERVICES	(171,824,854)	(40,089)	(70,896,895)	(16,779,787)	0
361 INTEREST EARNINGS	(115,327)	0	(29,604)	0	0
362 RENTS & ROYALTIES	(1,582,295)	0	0	0	0
364 FIXED ASSETS	(4,102,593)	0	(100,493)	0	0
369 OTHER MISCELLANEOUS REVENUES	(1,253,472)	0	0	0	0
DIRECT COST ADJUSTMENT	(30,100,260)	0	3,376,718	479,452	(13,237,721)
Functional Cost	16,431,936	7,509,374	0	0	0
Allocation Step 1					
Inbound- All Others	12,685,146	878,504	3,372,689	632,978	1,386,777
Reallocate Admin Costs		(8,387,878)	2,396,083	449,691	985,218
Unallocated Costs	(14,932,504)	0	0	0	0
1st Allocation	14,184,578	0	5,768,772	1,082,669	2,371,995

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
Allocation Step 2					
Inbound- All Others	2,612,798	180,948	694,683	130,376	285,639
Reallocate Admin Costs		(180,948)	51,688	9,701	21,254
Unallocated Costs	(335,652)	0	0	0	0
2nd Allocation	2,277,146	0	746,371	140,077	306,893
Total For ID ID - INTERNAL SERVICES					
Total Allocated	16,461,724	0	6,515,143	1,222,746	2,678,888

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
Other Expense & Cost					
001 SALARIES	13,820,841	5,465,536	3,103,157	0	5,459,585
010 FRINGE BENEFITS	4,384,835	1,655,499	942,704	0	1,461,933
111 COURT REPORTING	0	175	0	0	0
115 INTERPRETERS	0	0	0	0	0
116 OTHER COURT OPERATING EXPENSE	2,858	0	0	0	0
210 ACCOUNTING & AUDITING	834	101,000	0	0	275
212 LEGAL	0	150	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	9,883	0	0	0	0
214 ARCHITECTURAL & ENGINEERING RELATED	0	0	0	0	0
215 TEMPORARY HELP AGENCY	168,333	38,022	122,472	0	42,819
220 ELECTRICAL SERVICES	8,333,983	0	0	0	0
221 WATER AND DISPOSAL SERVICES	2,048,757	0	0	0	394
223 INDUSTRIAL SERVICE RELATED	26,103,487	0	260	0	2,127
224 OTHER OUTSIDE CONTRACTUAL SERVICES	(870)	137,268	11,350	0	540
230 HEALTH INSURANCE	0	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	84,031	30,620	13,772	0	21,736
233 METROBUS AND METRORAIL	8,346	0	0	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	30	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	143,691	0	0	0	0
241 EQUIPMENT MAINTENANCE	56,666	0	140	0	0
242 PARKS MAINTENANCE	0	0	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	3,989,753	0	0	0	0
245 ITD MAINTENANCE	14,298	461	659	0	6,167
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	69,227	533	0	0	5,860
251 BUILDINGS COUNTY OWNED: RENTAL	1,039,703	644,887	390,420	0	289,833
252 VEHICLES-RENTAL	11,160	0	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	14,407	9,748	2,512	0	5,391
254 HEAVY EQUIPMENT RENTAL	1,879	0	0	0	0
255 RENT PAYMENTS TO LESSORS	2,821,402	0	0	0	0
259 OTHER RENTAL EXPENSE	0	2,044	0	0	0
260 GSA CHARGES	17,704,592	30,324	62,602	0	11,149,282
261 ITD	1,446,835	553,060	572,393	0	400,411
262 GENERAL COUNTY SUPPORT CHARGES	151,511	409,713	28,669	0	73,358
265 PARKS & RECREATION SERVICES	57,933	0	0	0	11,524
266 CLERK OF COURTS	10	8,974	4,002	0	2,944
290 TAX COLLECTOR DISTRIBUTION	30,473	0	0	0	0
310 TELECOMMUNICATIONS	267,436	60,169	35,358	0	33,911
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	10,152	262	0	6,981

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
312 TRAVEL	6,822	12,326	1,178	0	6,797
313 AUTOMOBILE REIMBURSEMENT	28,060	0	700	0	5,200
314 ADVERTISING	1,435	2,647	59,056	0	0
*314 ADVERTISING - OTHER	0	0	0	0	0
315 PRINTING & GRAPHICS	77	239	393	0	1,569
316 MAILING SERVICES	0	81	0	0	0
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	84,654	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	270	170	281	0	328
320 TRAINING	42,395	38,296	6,193	0	10,775
321 REIMBURSEMENTS & REFUNDS	(1,726,327)	0	0	0	0
322 TAXES, LICENSES & PERMITS	165,190	950	80	0	30,917
330 MISCELLANEOUS	46,413	6,736	168,346	0	91,264
410 FUEL & LUBRICANTS	19,922	0	0	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	13,061	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	578,205	0	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	45,581	558	0	0	562
433 INVENTORY, MATERIALS, PARTS & SUPPLI	87,428	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	327,772	0	0	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	108,784	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	66,631	22,522	28,191	0	21,702
471 COMPUTER SUPPLIES	1,120	0	0	0	0
491 RECREATIONAL SUPPLIES	1,961	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	357	0	0	0	0
493 CLOTHING & UNIFORMS	23,999	0	749	0	1,702
496 OTHER MATERIALS & SUPPLIES	43,217	165	0	0	0
*501 GENERAL FUND-TRF OUT	0	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
*570 INTRAFUND TRANSFER	0	0	0	0	0
*605 HURRICANE EXPENSES	0	0	0	0	0
*611 TRUST FUND REIMB	0	0	0	0	0
*710 PRINCIPAL PAYMENTS	0	0	0	0	0
*730 INTEREST PAYMENTS	0	0	0	0	0
*910 LAND ACQUISITION	0	0	0	0	0
*921 BUILDING IMPROVEMENTS	0	0	0	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0	0	0	0
*940 PLANNING PHASE	0	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
*942 CONSTRUCTION PHASE	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0	0	0	0
*990 INFRASTRUCTURE	0	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
Departmental Totals					
Total Expenditures	82,753,351	9,243,025	5,555,899	0	19,145,887
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(13,531)	(9,728)	(8,932)	0	(35,715)
00154 PAYMENT FOR UNUSED SICK LEAVE	(259,151)	(35,605)	(25,547)	1,069,574	(128,950)
00155 TERMINATION PAYMENTS	(78,878)	(43,501)	(19,903)	473,214	(58,356)
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	(13,243,215)	(4,353,866)	0	0
349 OTHER CHARGES FOR SERVICES	(60,003,593)	(1,156,295)	0	0	(19,131,519)
361 INTEREST EARNINGS	0	(18,803)	0	0	0
362 RENTS & ROYALTIES	(1,269,070)	0	0	0	0
364 FIXED ASSETS	0	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	(410,419)	(629,662)	(212,321)	0	0
DIRECT COST ADJUSTMENT	(20,718,709)	0	0	0	0
Functional Cost	0	(5,893,784)	935,330	1,542,788	(208,653)
Allocation Step 1					
Inbound- All Others	3,023,158	1,195,526	678,782	0	1,194,224
Reallocate Admin Costs	2,147,764	849,346	482,232	0	848,422
Unallocated Costs	0	0	0	0	(1,833,993)
1st Allocation	5,170,922	(3,848,912)	2,096,344	1,542,788	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
Allocation Step 2					
Inbound- All Others	622,689	246,246	139,811	0	245,978
Reallocate Admin Costs	46,333	18,323	10,403	0	18,303
Unallocated Costs	0	0	0	0	(264,281)
2nd Allocation	669,022	264,569	150,214	0	0
Total For ID ID - INTERNAL SERVICES					
Total Allocated	5,839,944	(3,584,343)	2,246,558	1,542,788	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

	REAL ESTATE	MAJOR CAPITAL
Other Expense & Cost		
001 SALARIES	1,474,395	0
010 FRINGE BENEFITS	405,193	0
111 COURT REPORTING	0	0
115 INTERPRETERS	0	0
116 OTHER COURT OPERATING EXPENSE	0	0
210 ACCOUNTING & AUDITING	1,200	7,700
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0
214 ARCHITECTURAL & ENGINEERING RELATED	0	0
215 TEMPORARY HELP AGENCY	1,590	0
220 ELECTRICAL SERVICES	18,643	0
221 WATER AND DISPOSAL SERVICES	355	0
223 INDUSTRIAL SERVICE RELATED	1,596	66,157
224 OTHER OUTSIDE CONTRACTUAL SERVICES	46,410	75,000
230 HEALTH INSURANCE	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	4,929	0
233 METROBUS AND METRORAIL	0	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0
241 EQUIPMENT MAINTENANCE	0	0
242 PARKS MAINTENANCE	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	49,991	207,279
245 ITD MAINTENANCE	1,054	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	266	0
251 BUILDINGS COUNTY OWNED: RENTAL	104,430	0
252 VEHICLES-RENTAL	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	8,245	0
254 HEAVY EQUIPMENT RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	2,534,000	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	28,996	14,811,970
261 ITD	59,139	25,137
262 GENERAL COUNTY SUPPORT CHARGES	9,556	0
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	474	0
290 TAX COLLECTOR DISTRIBUTION	0	0
310 TELECOMMUNICATIONS	30,438	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	500	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department ID - INTERNAL SERVICES

	REAL ESTATE	MAJOR CAPITAL
312 TRAVEL	2,215	0
313 AUTOMOBILE REIMBURSEMENT	94	0
314 ADVERTISING	0	0
*314 ADVERTISING - OTHER	0	0
315 PRINTING & GRAPHICS	31	5
316 MAILING SERVICES	16	0
317 OTHER COMMUNICATION EXPENSES	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0
319 PETTY CASH & CHANGE FUNDS	135	0
320 TRAINING	3,287	0
321 REIMBURSEMENTS & REFUNDS	0	0
322 TAXES, LICENSES & PERMITS	0	0
330 MISCELLANEOUS	(77)	0
410 FUEL & LUBRICANTS	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	9,757
432 EQUIPMENT & NON-CAPITAL TOOLS	655	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	125	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	822,966
470 OFFICE SUPPLIES & MINOR EQUIPMENT	5,316	0
471 COMPUTER SUPPLIES	0	0
491 RECREATIONAL SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*570 INTRAFUND TRANSFER	0	0
*605 HURRICANE EXPENSES	0	0
*611 TRUST FUND REIMB	0	0
*710 PRINCIPAL PAYMENTS	0	0
*730 INTEREST PAYMENTS	0	0
*910 LAND ACQUISITION	0	0
*921 BUILDING IMPROVEMENTS	0	0
*930 IMPROVEMENTS OTHER THAN BUILDINGS	0	0
*940 PLANNING PHASE	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	REAL ESTATE	MAJOR CAPITAL
*942 CONSTRUCTION PHASE	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*951 AUTOMOBILES & VEHICLES	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0
*990 INFRASTRUCTURE	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0
Departmental Totals		
Total Expenditures	4,793,197	16,025,971
Deductions		
Total Deductions	0	0
Cost Adjustments		
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	(10,115)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	(1,196)	0
00155 TERMINATION PAYMENTS	(60,985)	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
349 OTHER CHARGES FOR SERVICES	(3,816,676)	0
361 INTEREST EARNINGS	(2,139)	(64,781)
362 RENTS & ROYALTIES	(313,225)	0
364 FIXED ASSETS	(4,002,100)	0
369 OTHER MISCELLANEOUS REVENUES	(1,070)	0
DIRECT COST ADJUSTMENT	0	0
Functional Cost	(3,414,309)	15,961,190
Allocation Step 1		
Inbound- All Others	322,508	0
Reallocate Admin Costs	229,122	0
Unallocated Costs	2,862,679	(15,961,190)
1st Allocation	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department ID - INTERNAL SERVICES

	REAL ESTATE	MAJOR CAPITAL
Allocation Step 2		
Inbound- All Others	66,428	0
Reallocate Admin Costs	4,943	0
Unallocated Costs	(71,371)	0
2nd Allocation	0	0
Total For ID ID - INTERNAL SERVICES		
Total Allocated	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - FLEET MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	5,768,772		5,768,772	746,371	6,515,143
SubTotal	100	100.0000	5,768,772		5,768,772	746,371	6,515,143
Total	100	100.0000	5,768,772		5,768,772	746,371	6,515,143

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - MATERIALS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	1,082,669		1,082,669	140,077	1,222,746
SubTotal	100	100.0000	1,082,669		1,082,669	140,077	1,222,746
Total	100	100.0000	1,082,669		1,082,669	140,077	1,222,746

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	2,371,995		2,371,995	306,893	2,678,888
SubTotal	100	100.0000	2,371,995		2,371,995	306,893	2,678,888
Total	100	100.0000	2,371,995		2,371,995	306,893	2,678,888

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - FACILITIES & UTILITIES MG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	5,170,922		5,170,922	669,022	5,839,944
SubTotal	100	100.0000	5,170,922		5,170,922	669,022	5,839,944
Total	100	100.0000	5,170,922		5,170,922	669,022	5,839,944

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - PROCUREMENT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	6,667,687.71	0.6511	-25,061		-25,061	2,475	-22,586
AT - COUNTY ATTORNEY	106,904.11	0.0104	-402		-402		-402
AU - AUDIT & MGMT	45,632.29	0.0045	-172		-172		-172
BU - MGMT & BUDGET	73,353,134.30	7.1631	-275,700		-275,700		-275,700
CC - COUNTY COMMISSION	748,283.76	0.0731	-2,812		-2,812		-2,812
CL - CLERK OF COURT	1,396,009.45	0.1363	-5,247		-5,247	518	-4,729
CO - COMMUNITY ACTION & HUMAN	64,796,485.87	6.3275	-243,540		-243,540	24,054	-219,486
CR - CORRECTIONS & REHABILITATION	16,940,016.41	1.6542	-63,670		-63,670	6,289	-57,381
CT - COMMUNICATIONS	705,008.83	0.0688	-2,650		-2,650		-2,650
CU - CULTURAL AFFAIRS	25,879,239.47	2.5272	-97,268		-97,268	9,607	-87,661
EL - ELECTIONS	12,229,946.57	1.1943	-45,967		-45,967	4,540	-41,427
ET - INFORMATION TECH	79,174,814.34	7.7316	-297,581		-297,581		-297,581
FN - FINANCE	4,783,261.85	0.4671	-17,978		-17,978		-17,978
FR - FIRE	30,238,789.91	2.9529	-113,654		-113,654	11,225	-102,429
GG - GENERAL GOVT	9,806.04	0.0010	-37		-37		-37
HD - PUBLIC HOUSING & COMMUNITY	183,519.47	0.0179	-690		-690	68	-622
HR - HUMAN RESOURCES	1,679,564.20	0.1640	-6,313		-6,313		-6,313
HT - HOMELESS TRUST	36,572,649.05	3.5714	-137,460		-137,460	13,577	-123,883
ID - INTERNAL SERVICES	150,753,555.57	14.7214	-566,613		-566,613		-566,613
IG - INSPECTOR GENERAL	9,978.63	0.0010	-37		-37	4	-33
JU - JUVENILE SERVICES	1,520,786.08	0.1485	-5,716		-5,716	565	-5,151
LB - LIBRARIES	3,987,439.37	0.3894	-14,987		-14,987	1,480	-13,507
MA - MAYOR	28,092.77	0.0027	-106		-106	10	-96
ME - MEDICAL EXAMINER	1,364,386.52	0.1332	-5,128		-5,128	506	-4,622
MM - ECONOMIC ADVOCACY TRUST	15,395.61	0.0015	-58		-58	6	-52

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - PROCUREMENT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	2,676,080.22	0.2613	-10,058		-10,058	993	-9,065
MT - TRANSP & PW	326,857,866.83	31.9181	-1,228,505		-1,228,505	121,341	-1,107,164
OC - ADMIN OFF OF THE COURTS	533,074.01	0.0521	-2,004		-2,004	198	-1,806
PA - PROPERTY APPRAISER	2,287,387.27	0.2234	-8,597		-8,597	849	-7,748
PD - POLICE	38,129,565.80	3.7234	-143,311		-143,311	14,155	-129,156
PE - REGULATORY & ECONOMIC	3,914,820.06	0.3823	-14,714		-14,714	1,453	-13,261
PR - PARKS, REC & OPEN SPACES	71,705,594.34	7.0022	-269,508		-269,508	26,619	-242,889
PU - PUBLIC DEFENDER	9,195.91	0.0009	-35		-35	3	-32
SP - SEAPORT	34,599,027.37	3.3787	-130,042		-130,042	12,844	-117,198
TT - OFFICE OF THE CITT	201,762.03	0.0197	-758		-758	75	-683
VZ - VIZCAYA	2,362,091.64	0.2307	-8,878		-8,878	877	-8,001
ALL OTHER	27,578,555.74	2.6931	-103,655		-103,655	10,238	-93,417
SubTotal	1,024,045,409.40	100.0000	-3,848,912		-3,848,912	264,569	-3,584,343
Total	1,024,045,409.40	100.0000	-3,848,912		-3,848,912	264,569	-3,584,343

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT

Allocation Source: PO PAYMENTS BY DEPARTMENT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - SMALL BUSINESS DEVELOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	6,667,687.71	0.6511	13,650		13,650	1,405	15,055
AT - COUNTY ATTORNEY	106,904.11	0.0104	219		219		219
AU - AUDIT & MGMT	45,632.29	0.0045	93		93		93
BU - MGMT & BUDGET	73,353,134.30	7.1631	150,163		150,163		150,163
CC - COUNTY COMMISSION	748,283.76	0.0731	1,532		1,532		1,532
CL - CLERK OF COURT	1,396,009.45	0.1363	2,858		2,858	294	3,152
CO - COMMUNITY ACTION & HUMAN	64,796,485.87	6.3275	132,646		132,646	13,657	146,303
CR - CORRECTIONS & REHABILITATION	16,940,016.41	1.6542	34,678		34,678	3,570	38,248
CT - COMMUNICATIONS	705,008.83	0.0688	1,443		1,443		1,443
CU - CULTURAL AFFAIRS	25,879,239.47	2.5272	52,978		52,978	5,455	58,433
EL - ELECTIONS	12,229,946.57	1.1943	25,036		25,036	2,578	27,614
ET - INFORMATION TECH	79,174,814.34	7.7316	162,080		162,080		162,080
FN - FINANCE	4,783,261.85	0.4671	9,792		9,792		9,792
FR - FIRE	30,238,789.91	2.9529	61,902		61,902	6,373	68,275
GG - GENERAL GOVT	9,806.04	0.0010	20		20		20
HD - PUBLIC HOUSING & COMMUNITY	183,519.47	0.0179	376		376	39	415
HR - HUMAN RESOURCES	1,679,564.20	0.1640	3,438		3,438		3,438
HT - HOMELESS TRUST	36,572,649.05	3.5714	74,869		74,869	7,708	82,577
ID - INTERNAL SERVICES	150,753,555.57	14.7214	308,611		308,611		308,611
IG - INSPECTOR GENERAL	9,978.63	0.0010	20		20	2	22
JU - JUVENILE SERVICES	1,520,786.08	0.1485	3,113		3,113	321	3,434
LB - LIBRARIES	3,987,439.37	0.3894	8,163		8,163	840	9,003
MA - MAYOR	28,092.77	0.0027	58		58	6	64
ME - MEDICAL EXAMINER	1,364,386.52	0.1332	2,793		2,793	288	3,081
MM - ECONOMIC ADVOCACY TRUST	15,395.61	0.0015	32		32	3	35

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - SMALL BUSINESS DEVELOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	2,676,080.22	0.2613	5,478		5,478	564	6,042
MT - TRANSP & PW	326,857,866.83	31.9181	669,117		669,117	68,893	738,010
OC - ADMIN OFF OF THE COURTS	533,074.01	0.0521	1,091		1,091	112	1,203
PA - PROPERTY APPRAISER	2,287,387.27	0.2234	4,683		4,683	482	5,165
PD - POLICE	38,129,565.80	3.7234	78,056		78,056	8,037	86,093
PE - REGULATORY & ECONOMIC	3,914,820.06	0.3823	8,014		8,014	825	8,839
PR - PARKS, REC & OPEN SPACES	71,705,594.34	7.0022	146,790		146,790	15,114	161,904
PU - PUBLIC DEFENDER	9,195.91	0.0009	19		19	2	21
SP - SEAPORT	34,599,027.37	3.3787	70,828		70,828	7,292	78,120
TT - OFFICE OF THE CITT	201,762.03	0.0197	413		413	43	456
VZ - VIZCAYA	2,362,091.64	0.2307	4,835		4,835	498	5,333
ALL OTHER	27,578,555.74	2.6931	56,457		56,457	5,813	62,270
SubTotal	1,024,045,409.40	100.0000	2,096,344		2,096,344	150,214	2,246,558
Total	1,024,045,409.40	100.0000	2,096,344		2,096,344	150,214	2,246,558

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT

Allocation Source: PO PAYMENTS BY DEPARTMENT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department ID - INTERNAL SERVICES

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	1,542,788		1,542,788		1,542,788
SubTotal	100	100.0000	1,542,788		1,542,788		1,542,788
Total	100	100.0000	1,542,788		1,542,788		1,542,788

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES

Receiving Department	Total	FLEET MANAGEMENT	MATERIALS	RISK MANAGEMENT	FACILITIES & PROCUREMENT MGMT	SMALL BUSINESS
AD - ANIMAL SERVICES	(7,531)	0	0	0	0 (22,586)	15,055
AT - COUNTY ATTORNEY	(183)	0	0	0	0 (402)	219
AU - AUDIT & MGMT	(79)	0	0	0	0 (172)	93
BU - MGMT & BUDGET	(125,537)	0	0	0	0 (275,700)	150,163
CC - COUNTY COMMISSION	(1,280)	0	0	0	0 (2,812)	1,532
CL - CLERK OF COURT	(1,577)	0	0	0	0 (4,729)	3,152
CO - COMMUNITY ACTION	(73,183)	0	0	0	0 (219,486)	146,303
CR - CORRECTIONS &	(19,133)	0	0	0	0 (57,381)	38,248
CT - COMMUNICATIONS	(1,207)	0	0	0	0 (2,650)	1,443
CU - CULTURAL AFFAIRS	(29,228)	0	0	0	0 (87,661)	58,433
EL - ELECTIONS	(13,813)	0	0	0	0 (41,427)	27,614
ET - INFORMATION TECH	(135,501)	0	0	0	0 (297,581)	162,080
FN - FINANCE	(8,186)	0	0	0	0 (17,978)	9,792
FR - FIRE	(34,154)	0	0	0	0 (102,429)	68,275
GG - GENERAL GOVT	(17)	0	0	0	0 (37)	20
HD - PUBLIC HOUSING &	(207)	0	0	0	0 (622)	415
HR - HUMAN RESOURCES	(2,875)	0	0	0	0 (6,313)	3,438
HT - HOMELESS TRUST	(41,306)	0	0	0	0 (123,883)	82,577
ID - INTERNAL SERVICES	(258,002)	0	0	0	0 (566,613)	308,611
ID - INTERNAL SERVICES	16,256,721	6,515,143	1,222,746	2,678,888	5,839,944 0	0
IG - INSPECTOR GENERAL	(11)	0	0	0	0 (33)	22
JU - JUVENILE SERVICES	(1,717)	0	0	0	0 (5,151)	3,434
LB - LIBRARIES	(4,504)	0	0	0	0 (13,507)	9,003
MA - MAYOR	(32)	0	0	0	0 (96)	64
ME - MEDICAL EXAMINER	(1,541)	0	0	0	0 (4,622)	3,081
MM - ECONOMIC	(17)	0	0	0	0 (52)	35
MP - METROPOLITAN	(3,023)	0	0	0	0 (9,065)	6,042
MT - TRANSP & PW	(369,154)	0	0	0	0 (1,107,164)	738,010
ND - NON-DEPARTMENT	(15)	0	0	0	0 (45)	30
OC - ADMIN OFF OF THE	(603)	0	0	0	0 (1,806)	1,203
PA - PROPERTY	(2,583)	0	0	0	0 (7,748)	5,165
PD - POLICE	(43,063)	0	0	0	0 (129,156)	86,093
PE - REGULATORY &	(4,422)	0	0	0	0 (13,261)	8,839

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES

Receiving Department	Total	FLEET MANAGEMENT	MATERIALS	RISK MANAGEMENT	FACILITIES & PROCUREMENT MGMT	SMALL BUSINESS
PR - PARKS, REC & OPEN	(80,985)	0	0	0	0 (242,889)	161,904
PU - PUBLIC DEFENDER	(11)	0	0	0	0 (32)	21
SA - STATE ATTORNEY	(408)	0	0	0	0 (1,223)	815
SP - SEAPORT	(39,078)	0	0	0	0 (117,198)	78,120
SW - SOLID WASTE	(30,720)	0	0	0	0 (92,136)	61,416
TT - OFFICE OF THE CITT	(227)	0	0	0	0 (683)	456
VZ - VIZCAYA	(2,668)	0	0	0	0 (8,001)	5,333
LEAVE PAYMENTS	1,542,788	0	0	0	0 0	0
ALL OTHER	(4)	0	0	0	0 (13)	9
Direct Billed	0	0	0	0	0 0	0
Total	16,461,724	6,515,143	1,222,746	2,678,888	5,839,944 (3,584,343)	2,246,558

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES

Receiving Department	LEAVE PAYMENTS
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AD - ANIMAL SERVICES	0
AT - COUNTY ATTORNEY	0
AU - AUDIT & MGMT	0
BU - MGMT & BUDGET	0
CC - COUNTY COMMISSION	0
CL - CLERK OF COURT	0
CO - COMMUNITY ACTION	0
CR - CORRECTIONS &	0
CT - COMMUNICATIONS	0
CU - CULTURAL AFFAIRS	0
EL - ELECTIONS	0
ET - INFORMATION TECH	0
FN - FINANCE	0
FR - FIRE	0
GG - GENERAL GOVT	0
HD - PUBLIC HOUSING &	0
HR - HUMAN RESOURCES	0
HT - HOMELESS TRUST	0
ID - INTERNAL SERVICES	0
ID - INTERNAL SERVICES	0
IG - INSPECTOR GENERAL	0
JU - JUVENILE SERVICES	0
LB - LIBRARIES	0
MA - MAYOR	0
ME - MEDICAL EXAMINER	0
MM - ECONOMIC	0
MP - METROPOLITAN	0
MT - TRANSP & PW	0
ND - NON-DEPARTMENT	0
OC - ADMIN OFF OF THE	0
PA - PROPERTY	0
PD - POLICE	0
PE - REGULATORY &	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department ID - INTERNAL SERVICES

Receiving Department	LEAVE PAYMENTS
PR - PARKS, REC & OPEN	0
PU - PUBLIC DEFENDER	0
SA - STATE ATTORNEY	0
SP - SEAPORT	0
SW - SOLID WASTE	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
LEAVE PAYMENTS	1,542,788
ALL OTHER	0
Direct Billed	0
Total	<u>1,542,788</u>

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

IG – INSPECTOR GENERAL

NATURE AND EXTENT OF SERVICES

The Office of the Inspector General (OIG) serves the residents of Miami-Dade County by identifying fraud, mismanagement, waste, and abuse of power in County projects, programs, and contracts. The Office was created by the Board of County Commissioners (BCC) in response to the public's demand for more accountable government. The BCC determined that oversight of such a large and diverse government required the OIG to be independent and autonomous, so that it could carry out its goals without political interference.

As part of the General Government strategic area, the OIG routinely reviews and evaluates proposals, contracts, and programs for a range of management criteria. The OIG also investigates a variety of cases, including contractors doing business with and/or receiving funds from the County and cases of employee and official misconduct.

The OIG's jurisdiction encompasses all County departments, agencies, instrumentalities, and the programs thereunder. This jurisdiction extends to all County employees, public officials, elected officials, and vendors and contractors doing business with the County. The OIG has been designated a criminal justice agency by the Federal Bureau of Investigation and is accredited by the Commission for Florida Law Enforcement Accreditation based upon statewide standards for Offices of Inspectors General.

The cost of the **Inspector General** have been allocated county-wide using the total purchase order payment amounts identified to each department. The allocable costs have been reduced by applicable revenues received.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with section 200.431(b)(3)(i) of 2 CFR Part 200, these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department IG - INSPECTOR GENERAL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,574,337			5,574,337
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(297)			
Total Deductions:	(297)			(297)
DEPRECIATION	1,890		1,890	
AT - COUNTY ATTORNEY	34,783	4,110	38,893	
BU - MGMT & BUDGET	7,366	1,070	8,436	
CC - COUNTY COMMISSION	1,250	251	1,501	
CT - COMMUNICATIONS	39,699	11,663	51,362	
ET - INFORMATION TECH	47,540	7,280	54,820	
FN - FINANCE	953,425	43,277	996,702	
GG - GENERAL GOVT	79,162	2	79,164	
HR - HUMAN RESOURCES	8,721	359	9,080	
ID - INTERNAL SERVICES	(17)	6	(11)	
IG - INSPECTOR GENERAL		24	24	
LEAVE PAYMENTS		106,696	106,696	
Total Allocated Additions:	1,173,819	174,738	1,348,557	1,348,557
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	(4,223,771)			
361 INTEREST EARNINGS	(6,373)			
Total Departmental Cost Adjustments:	(4,230,144)			(4,230,144)
Total To Be Allocated:	2,517,715	174,738		2,692,453

MIAMI-DADE COUNTY, FLORIDA

COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Schedule .3 - Costs Allocated By Activity

For Department IG - INSPECTOR GENERAL

	Total	General & Admin	INSPECTOR GENERAL	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	4,100,547	0	4,100,547	0
010 FRINGE BENEFITS	1,065,349	0	1,065,349	0
035 POST EMPLOYMENT BENEFITS	11,700	0	11,700	0
116 OTHER COURT OPERATING EXPENSE	267	0	267	0
223 INDUSTRIAL SERVICE RELATED	722	0	722	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	379	0	379	0
232 GENERAL AUTO & PROFESSIONAL LIAB	4,867	0	4,867	0
241 EQUIPMENT MAINTENANCE	6,243	0	6,243	0
245 ITD MAINTENANCE	442	0	442	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	1,598	0	1,598	0
252 VEHICLES-RENTAL	3,919	0	3,919	0
255 RENT PAYMENTS TO LESSORS	218,045	0	218,045	0
260 GSA CHARGES	18,886	0	18,886	0
261 ITD	44,290	0	44,290	0
262 GENERAL COUNTY SUPPORT CHARGES	20	0	20	0
266 CLERK OF COURTS	1,719	0	1,719	0
310 TELECOMMUNICATIONS	9,815	0	9,815	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	18,695	0	18,695	0
312 TRAVEL	27,288	0	27,288	0
313 AUTOMOBILE REIMBURSEMENT	1,214	0	1,214	0
314 ADVERTISING	1,624	0	1,624	0
315 PRINTING & GRAPHICS	852	0	852	0
320 TRAINING	7,443	0	7,443	0
321 REIMBURSEMENTS & REFUNDS	(3,400,144)	0	(3,400,144)	0
330 MISCELLANEOUS	3,412,091	0	3,412,091	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	15,236	0	15,236	0
471 COMPUTER SUPPLIES	722	0	722	0
493 CLOTHING & UNIFORMS	130	0	130	0
496 OTHER MATERIALS & SUPPLIES	81	0	81	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	297	297	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department IG - INSPECTOR GENERAL

	Total	General & Admin	INSPECTOR GENERAL	LEAVE PAYMENTS
Departmental Totals				
Total Expenditures	5,574,337	297	5,574,040	0
Deductions				
Total Deductions	(297)	(297)	0	0
Cost Adjustments				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	(45,643)	45,643
00155 TERMINATION PAYMENTS	0	0	(38,628)	38,628
REVENUES:	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	(4,223,771)	0	(4,223,771)	0
361 INTEREST EARNINGS	(6,373)	0	(6,373)	0
Functional Cost	1,343,896	0	1,259,625	84,271
Allocation Step 1				
Inbound- All Others	1,173,819	0	1,173,819	0
1st Allocation	2,517,715	0	2,433,444	84,271
Allocation Step 2				
Inbound- All Others	174,738	0	174,738	0
2nd Allocation	174,738	0	174,738	0
Total For IG IG - INSPECTOR GENERAL				
Total Allocated	2,692,453	0	2,608,182	84,271

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department IG - INSPECTOR GENERAL

Activity - INSPECTOR GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	6,667,687.71	0.6511	15,844		15,844	1,635	17,479
AT - COUNTY ATTORNEY	106,904.11	0.0104	254		254		254
AU - AUDIT & MGMT	45,632.29	0.0045	108		108		108
BU - MGMT & BUDGET	73,353,134.30	7.1631	174,309		174,309		174,309
CC - COUNTY COMMISSION	748,283.76	0.0731	1,778		1,778		1,778
CL - CLERK OF COURT	1,396,009.45	0.1363	3,317		3,317	342	3,659
CO - COMMUNITY ACTION & HUMAN	64,796,485.87	6.3275	153,976		153,976	15,887	169,863
CR - CORRECTIONS & REHABILITATION	16,940,016.41	1.6542	40,255		40,255	4,153	44,408
CT - COMMUNICATIONS	705,008.83	0.0688	1,675		1,675		1,675
CU - CULTURAL AFFAIRS	25,879,239.47	2.5272	61,497		61,497	6,345	67,842
EL - ELECTIONS	12,229,946.57	1.1943	29,062		29,062	2,999	32,061
ET - INFORMATION TECH	79,174,814.34	7.7316	188,143		188,143		188,143
FN - FINANCE	4,783,261.85	0.4671	11,366		11,366		11,366
FR - FIRE	30,238,789.91	2.9529	71,857		71,857	7,414	79,271
GG - GENERAL GOVT	9,806.04	0.0010	23		23		23
HD - PUBLIC HOUSING & COMMUNITY	183,519.47	0.0179	436		436	45	481
HR - HUMAN RESOURCES	1,679,564.20	0.1640	3,991		3,991		3,991
HT - HOMELESS TRUST	36,572,649.05	3.5714	86,908		86,908	8,967	95,875
ID - INTERNAL SERVICES	150,753,555.57	14.7214	358,236		358,236		358,236
IG - INSPECTOR GENERAL	9,978.63	0.0010	24		24		24
JU - JUVENILE SERVICES	1,520,786.08	0.1485	3,614		3,614	373	3,987
LB - LIBRARIES	3,987,439.37	0.3894	9,475		9,475	978	10,453
MA - MAYOR	28,092.77	0.0027	67		67	7	74
ME - MEDICAL EXAMINER	1,364,386.52	0.1332	3,242		3,242	335	3,577
MM - ECONOMIC ADVOCACY TRUST	15,395.61	0.0015	37		37	4	41

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department IG - INSPECTOR GENERAL

Activity - INSPECTOR GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	2,676,080.22	0.2613	6,359		6,359	656	7,015
MT - TRANSP & PW	326,857,866.83	31.9181	776,716		776,716	80,142	856,858
OC - ADMIN OFF OF THE COURTS	533,074.01	0.0521	1,267		1,267	131	1,398
PA - PROPERTY APPRAISER	2,287,387.27	0.2234	5,436		5,436	561	5,997
PD - POLICE	38,129,565.80	3.7234	90,607		90,607	9,349	99,956
PE - REGULATORY & ECONOMIC	3,914,820.06	0.3823	9,303		9,303	960	10,263
PR - PARKS, REC & OPEN SPACES	71,705,594.34	7.0022	170,394		170,394	17,581	187,975
PU - PUBLIC DEFENDER	9,195.91	0.0009	22		22	2	24
SP - SEAPORT	34,599,027.37	3.3787	82,218		82,218	8,483	90,701
TT - OFFICE OF THE CITT	201,762.03	0.0197	479		479	49	528
VZ - VIZCAYA	2,362,091.64	0.2307	5,613		5,613	579	6,192
ALL OTHER	27,578,555.74	2.6931	65,536		65,536	6,761	72,297
SubTotal	1,024,045,409.40	100.0000	2,433,444		2,433,444	174,738	2,608,182
Total	1,024,045,409.40	100.0000	2,433,444		2,433,444	174,738	2,608,182

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT

Allocation Source: PO PAYMENTS BY DEPARTMENT - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department IG - INSPECTOR GENERAL

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	84,271		84,271		84,271
SubTotal	100	100.0000	84,271		84,271		84,271
Total	100	100.0000	84,271		84,271		84,271

Allocation Basis: DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION COUNTY-WIDE

Allocation Source: DIRECT ASSIGNMENT

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department IG - INSPECTOR GENERAL

Receiving Department	Total INSPECTOR GENERAL	LEAVE PAYMENTS
AD - ANIMAL SERVICES	17,479	17,479
AT - COUNTY ATTORNEY	254	254
AU - AUDIT & MGMT	108	108
BU - MGMT & BUDGET	174,309	174,309
CC - COUNTY COMMISSION	1,778	1,778
CL - CLERK OF COURT	3,659	3,659
CO - COMMUNITY ACTION	169,863	169,863
CR - CORRECTIONS &	44,408	44,408
CT - COMMUNICATIONS	1,675	1,675
CU - CULTURAL AFFAIRS	67,842	67,842
EL - ELECTIONS	32,061	32,061
ET - INFORMATION TECH	188,143	188,143
FN - FINANCE	11,366	11,366
FR - FIRE	79,271	79,271
GG - GENERAL GOVT	23	23
HD - PUBLIC HOUSING &	481	481
HR - HUMAN RESOURCES	3,991	3,991
HT - HOMELESS TRUST	95,875	95,875
ID - INTERNAL SERVICES	358,236	358,236
IG - INSPECTOR GENERAL	24	24
JU - JUVENILE SERVICES	3,987	3,987
LB - LIBRARIES	10,453	10,453
MA - MAYOR	74	74
ME - MEDICAL EXAMINER	3,577	3,577
MM - ECONOMIC	41	41
MP - METROPOLITAN	7,015	7,015
MT - TRANSP & PW	856,858	856,858
ND - NON-DEPARTMENT	35	35
OC - ADMIN OFF OF THE	1,398	1,398
PA - PROPERTY	5,997	5,997
PD - POLICE	99,956	99,956
PE - REGULATORY &	10,263	10,263
PR - PARKS, REC & OPEN	187,975	187,975

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department IG - INSPECTOR GENERAL

Receiving Department	Total INSPECTOR GENERAL		LEAVE PAYMENTS
PU - PUBLIC DEFENDER	24	24	0
SA - STATE ATTORNEY	946	946	0
SP - SEAPORT	90,701	90,701	0
SW - SOLID WASTE	71,306	71,306	0
TT - OFFICE OF THE CITT	528	528	0
VZ - VIZCAYA	6,192	6,192	0
LEAVE PAYMENTS	84,271	0	84,271
ALL OTHER	10	10	0
Direct Billed	0	0	0
Total	2,692,453	2,608,182	84,271

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

MA – MAYOR

NATURE AND EXTENT OF SERVICES

The Mayor serves as the elected head of Miami-Dade County government. The Mayor is responsible for the day-to-day operation of one of the largest county governments in the United States with a \$7.404 billion budget and 28,874.98 full-time and part-time employees, serving a population of more than 2.71 million residents. In this role, the Mayor is responsible for the management of the administration and for carrying out policies adopted by the Board of County Commissioners (BCC).

The Mayor works with the Chairperson and Members of the BCC, other elected officials, the County Attorney's Office, federal and state agencies, municipalities, County departments, public and private organizations within the community, and the residents of Miami-Dade County.

For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **County Administration** - The costs of this activity include the costs of the Deputy Mayors with responsibilities over specific departments, the Chief of Staff, and associated support staff. These costs have been allocated county-wide based on the number of employees identified to each department reporting to the Mayor.

Costs identified for the **Mayor's Staff** and Media Relations have not been allocated in this plan.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department MA - MAYOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,593,932			4,593,932
314 ADVERTISING	(2,813)			
602 SPECIAL TRANSPORTATION	(1,125)			
606 GRANTS TO OUTSIDE ORGANIZATIONS	(157,849)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	(9,925)			
Total Deductions:	(171,712)			(171,712)
DEPRECIATION	117,389		117,389	
AT - COUNTY ATTORNEY	395,869	46,775	442,644	
BU - MGMT & BUDGET	32,769	4,701	37,470	
CC - COUNTY COMMISSION	33,914	19,004	52,918	
CT - COMMUNICATIONS	193,237	48,759	241,996	
ET - INFORMATION TECH	48,860	7,482	56,342	
FN - FINANCE	6,192	281	6,473	
GG - GENERAL GOVT	603,646	17	603,663	
HR - HUMAN RESOURCES	8,964	369	9,333	
ID - INTERNAL SERVICES	(48)	16	(32)	
IG - INSPECTOR GENERAL	67	7	74	
LEAVE PAYMENTS		98,966	98,966	
Total Allocated Additions:	1,440,859	226,377	1,667,236	1,667,236
Total To Be Allocated:	5,863,079	226,377		6,089,456

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department MA - MAYOR

	Total	General & Admin	COUNTY ADMIN	MAYOR'S STAFF
Other Expense & Cost				
001 SALARIES	3,037,462	0	1,913,297	1,124,165
010 FRINGE BENEFITS	1,076,040	0	677,798	398,242
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0
115 INTERPRETERS	120	0	76	44
210 ACCOUNTING & AUDITING	1,607	0	1,012	595
223 INDUSTRIAL SERVICE RELATED	240	0	151	89
232 GENERAL AUTO & PROFESSIONAL LIAB	2,630	0	1,657	973
241 EQUIPMENT MAINTENANCE	181	0	114	67
259 OTHER RENTAL EXPENSE	1,800	0	1,134	666
260 GSA CHARGES	14,921	0	9,399	5,522
261 ITD	167,915	0	105,770	62,145
262 GENERAL COUNTY SUPPORT CHARGES	40	0	25	15
266 CLERK OF COURTS	2,742	0	1,727	1,015
310 TELECOMMUNICATIONS	52,789	0	33,252	19,537
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	848	0	534	314
312 TRAVEL	7,464	0	4,702	2,762
313 AUTOMOBILE REIMBURSEMENT	2,707	0	1,705	1,002
*314 ADVERTISING	2,813	2,813	0	0
316 MAILING SERVICES	50	0	31	19
319 PETTY CASH & CHANGE FUNDS	2,872	0	1,809	1,063
320 TRAINING	400	0	252	148
330 MISCELLANEOUS	28,932	0	18,224	10,708
470 OFFICE SUPPLIES & MINOR EQUIPMENT	20,460	0	12,888	7,572
*602 SPECIAL TRANSPORTATION	1,125	1,125	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	157,849	157,849	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	9,925	9,925	0	0
Departmental Totals				
Total Expenditures	4,593,932	171,712	2,785,557	1,636,663
Deductions				
Total Deductions	(171,712)	(171,712)	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department MA - MAYOR

	Total	General & Admin	COUNTY ADMIN	MAYOR'S STAFF
Functional Cost	4,422,220	0	2,785,557	1,636,663
Allocation Step 1				
Inbound- All Others	1,440,859	0	907,573	533,286
Unallocated Costs	(2,169,949)	0	0	(2,169,949)
1st Allocation	3,693,130	0	3,693,130	0
Allocation Step 2				
Inbound- All Others	226,377	0	142,591	83,786
Unallocated Costs	(83,786)	0	0	(83,786)
2nd Allocation	142,591	0	142,591	0
Total For MA MA - MAYOR				
Total Allocated	3,835,721	0	3,835,721	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department MA - MAYOR

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	184	0.7539	27,842		27,842	1,181	29,023
AU - AUDIT & MGMT	35	0.1434	5,296		5,296		5,296
AV - AVIATION	1,209	4.9535	182,939		182,939	7,759	190,698
BU - MGMT & BUDGET	67	0.2745	10,138		10,138		10,138
CO - COMMUNITY ACTION & HUMAN	419	1.7167	63,401		63,401	2,689	66,090
CR - CORRECTIONS & REHABILITATION	3,026	12.3981	457,877		457,877	19,420	477,297
CT - COMMUNICATIONS	156	0.6392	23,605		23,605		23,605
CU - CULTURAL AFFAIRS	51	0.2090	7,717		7,717	327	8,044
EL - ELECTIONS	93	0.3810	14,072		14,072	597	14,669
ET - INFORMATION TECH	710	2.9090	107,433		107,433		107,433
FN - FINANCE	319	1.3070	48,269		48,269		48,269
FR - FIRE	2,552	10.4560	386,154		386,154	16,378	402,532
HD - PUBLIC HOUSING & COMMUNITY	342	1.4012	51,750		51,750	2,195	53,945
HR - HUMAN RESOURCES	100	0.4097	15,131		15,131		15,131
ID - INTERNAL SERVICES	802	3.2859	121,354		121,354		121,354
JU - JUVENILE SERVICES	93	0.3810	14,072		14,072	597	14,669
LB - LIBRARIES	394	1.6143	59,618		59,618	2,529	62,147
ME - MEDICAL EXAMINER	82	0.3360	12,408		12,408	526	12,934
MP - METROPOLITAN PLANNING	16	0.0656	2,421		2,421	103	2,524
MT - TRANSP & PW	3,812	15.6185	576,810		576,810	24,465	601,275
PD - POLICE	4,391	17.9907	664,422		664,422	28,180	692,602
PE - REGULATORY & ECONOMIC	893	3.6588	135,124		135,124	5,731	140,855
PR - PARKS, REC & OPEN SPACES	917	3.7571	138,755		138,755	5,885	144,640
SP - SEAPORT	296	1.2128	44,789		44,789	1,900	46,689
VZ - VIZCAYA	63	0.2581	9,533		9,533	404	9,937

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department MA - MAYOR

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	3,385	13.8690	512,200		512,200	21,725	533,925
SubTotal	24,407	100.0000	3,693,130		3,693,130	142,591	3,835,721
Total	24,407	100.0000	3,693,130		3,693,130	142,591	3,835,721

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR

Allocation Source: FY16 COUNT OF EMPLOYEES - HUMAN RESOURCES

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department MA - MAYOR

Receiving Department	Total	COUNTY ADMIN
AD - ANIMAL SERVICES	29,023	29,023
AU - AUDIT & MGMT	5,296	5,296
AV - AVIATION	190,698	190,698
BU - MGMT & BUDGET	10,138	10,138
CO - COMMUNITY ACTION	66,090	66,090
CR - CORRECTIONS &	477,297	477,297
CT - COMMUNICATIONS	23,605	23,605
CU - CULTURAL AFFAIRS	8,044	8,044
EL - ELECTIONS	14,669	14,669
ET - INFORMATION TECH	107,433	107,433
FN - FINANCE	48,269	48,269
FR - FIRE	402,532	402,532
HD - PUBLIC HOUSING &	53,945	53,945
HR - HUMAN RESOURCES	15,131	15,131
ID - INTERNAL SERVICES	121,354	121,354
JU - JUVENILE SERVICES	14,669	14,669
LB - LIBRARIES	62,147	62,147
ME - MEDICAL EXAMINER	12,934	12,934
MP - METROPOLITAN	2,524	2,524
MT - TRANSP & PW	601,275	601,275
PD - POLICE	692,602	692,602
PE - REGULATORY &	140,855	140,855
PR - PARKS, REC & OPEN	144,640	144,640
SP - SEAPORT	46,689	46,689
SW - SOLID WASTE	145,429	145,429
VZ - VIZCAYA	9,937	9,937
WS - WATER & SEWER	378,085	378,085
ALL OTHER	10,411	10,411

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department MA - MAYOR

Receiving Department	Total	COUNTY ADMIN
Direct Billed	0	0
Total	<u>3,835,721</u>	<u>3,835,721</u>

**MIAMI-DADE COUNTY, FLORIDA
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

LEAVE PAYMENTS

NATURE AND EXTENT OF SERVICES

Payments of unused leave for retired or terminated employees are included in this cost pool. **Leave Payments** represents allowable payments for unused leave made to employees who retire or terminate employment with the County. In accordance with section 200.431(b)(3)(i) of 2 CFR, such payments are allowable and allocable as an indirect cost to all activities of the governmental unit. Accordingly, leave payment costs have been allocated county-wide using the total regular salaries recorded for each department.

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department LEAVE PAYMENTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	36,260,335			36,260,335
AT - COUNTY ATTORNEY	623,263		623,263	
AU - AUDIT & MGMT	7,021		7,021	
BU - MGMT & BUDGET	66,943		66,943	
CC - COUNTY COMMISSION	(7,898)		(7,898)	
CT - COMMUNICATIONS	62,990		62,990	
ET - INFORMATION TECH	2,634,160		2,634,160	
FN - FINANCE	342,772		342,772	
GG - GENERAL GOVT	5,509,630	149	5,509,779	
HR - HUMAN RESOURCES	215,120		215,120	
ID - INTERNAL SERVICES	1,542,788		1,542,788	
IG - INSPECTOR GENERAL	84,271		84,271	
Total Allocated Additions:	11,081,060	149	11,081,209	11,081,209
Total To Be Allocated:	47,341,395	149		47,341,544

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department LEAVE PAYMENTS

	Total	General & Admin	LEAVE PAYMENTS
Other Expense & Cost			
ANIMAL SERVICES DEPARTMENT	8,030	0	8,030
AVIATION	1,557,934	0	1,557,934
CLERK OF COURT	862,826	0	862,826
COMMUNITY ACTION & HUMAN SERVICES	685,777	0	685,777
CORRECTIONS & REHABILITATION	3,590,374	0	3,590,374
CULTURAL AFFAIRS	16,532	0	16,532
ELECTIONS	415,452	0	415,452
FIRE DEPARTMENT	4,650,799	0	4,650,799
PUBLIC HOUSING & COMMUNITY DEVELOP	445,708	0	445,708
HOMELESS TRUST	18,730	0	18,730
JUVENILE ASSESSMENT CENTER (JAC)	132,679	0	132,679
LIBRARIES	612,640	0	612,640
MEDICAL EXAMINER	269,056	0	269,056
METROPOLITAN PLANNING ORGANIZATION	28,025	0	28,025
DEPT OF TRANSPRTION & PUBLIC WORKS FY16	4,679,979	0	4,679,979
NON-DEPARTMENT	17,973	0	17,973
ADMINISTRATIVE OFFICE OF THE COURTS	75,151	0	75,151
PROPERTY APPRAISER	184,138	0	184,138
METRO-DADE POLICE DEPARTMENT	11,639,110	0	11,639,110
REGULATORY & ECONOMIC RESOURCES	797,197	0	797,197
PARKS, RECREATION AND OPEN SPACES	75,404	0	75,404
STATE ATTORNEY OFFICE	2,285	0	2,285
SEAPORT	208,627	0	208,627
SOLID WASTE MANAGEMENT	897,918	0	897,918
VIZCAYA	189,201	0	189,201
WATER & SEWER	4,198,790	0	4,198,790
Departmental Totals			
Total Expenditures	36,260,335	0	36,260,335
Deductions			
Total Deductions	0	0	0

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department LEAVE PAYMENTS

	Total	General & Admin	LEAVE PAYMENTS
Functional Cost	36,260,335	0	36,260,335
Allocation Step 1			
Inbound- All Others	11,081,060	0	11,081,060
1st Allocation	47,341,395	0	47,341,395
Allocation Step 2			
Inbound- All Others	149	0	149
2nd Allocation	149	0	149
Total For 30 LEAVE PAYMENTS			
Total Allocated	47,341,544	0	47,341,544

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department LEAVE PAYMENTS

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	6,332,681.05	0.4368	206,793		206,793	1	206,794
AT - COUNTY ATTORNEY	14,234,797.94	0.9819	464,836		464,836		464,836
AU - AUDIT & MGMT	2,657,478.09	0.1833	86,780		86,780		86,780
AV - AVIATION	66,892,766.22	4.6141	2,184,379		2,184,379	8	2,184,387
BU - MGMT & BUDGET	5,051,083.54	0.3484	164,943		164,943		164,943
CC - COUNTY COMMISSION	9,246,135.44	0.6378	301,932		301,932		301,932
CL - CLERK OF COURT	51,975,038.75	3.5851	1,697,242		1,697,242	6	1,697,248
CO - COMMUNITY ACTION & HUMAN	19,145,226.79	1.3206	625,186		625,186	2	625,188
CR - CORRECTIONS & REHABILITATION	150,365,365.80	10.3718	4,910,171		4,910,171	18	4,910,189
CT - COMMUNICATIONS	8,032,144.13	0.5540	262,289		262,289		262,289
CU - CULTURAL AFFAIRS	3,556,580.51	0.2453	116,140		116,140		116,140
EC - ETHICS AND PUBLIC TRUST	1,107,442.42	0.0764	36,164		36,164		36,164
EL - ELECTIONS	5,309,030.22	0.3662	173,366		173,366	1	173,367
ET - INFORMATION TECH	59,840,694.83	4.1277	1,954,094		1,954,094		1,954,094
FN - FINANCE	16,206,969.76	1.1179	529,238		529,238		529,238
FR - FIRE	181,386,897.47	12.5116	5,923,177		5,923,177	21	5,923,198
GG - GENERAL GOVT	403,317.92	0.0278	13,170		13,170		13,170
HD - PUBLIC HOUSING & COMMUNITY	17,420,427.74	1.2016	568,863		568,863	2	568,865
HR - HUMAN RESOURCES	6,178,260.38	0.4262	201,751		201,751		201,751
HT - HOMELESS TRUST	1,180,512.51	0.0814	38,550		38,550		38,550
ID - INTERNAL SERVICES	44,865,545.55	3.0947	1,465,081		1,465,081		1,465,081
IG - INSPECTOR GENERAL	3,267,377.04	0.2254	106,696		106,696		106,696
JU - JUVENILE SERVICES	4,721,841.94	0.3257	154,191		154,191	1	154,192
LB - LIBRARIES	17,845,623.37	1.2309	582,747		582,747	2	582,749
MA - MAYOR	3,030,647.02	0.2090	98,966		98,966		98,966

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department LEAVE PAYMENTS

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	5,365,956.09	0.3701	175,225		175,225	1	175,226
MM - ECONOMIC ADVOCACY TRUST	964,581.06	0.0665	31,498		31,498		31,498
MP - METROPOLITAN PLANNING	1,281,752.19	0.0884	41,855		41,855		41,855
MT - TRANSP & PW	182,336,027.80	12.5771	5,954,171		5,954,171	21	5,954,192
OC - ADMIN OFF OF THE COURTS	10,742,240.45	0.7410	350,787		350,787	1	350,788
PA - PROPERTY APPRAISER	20,997,301.54	1.4483	685,665		685,665	2	685,667
PD - POLICE	249,873,956.12	17.2360	8,159,616		8,159,616	31	8,159,647
PE - REGULATORY & ECONOMIC	53,366,096.67	3.6811	1,742,666		1,742,666	6	1,742,672
PR - PARKS, REC & OPEN SPACES	41,461,475.70	2.8599	1,353,922		1,353,922	5	1,353,927
SP - SEAPORT	17,015,329.93	1.1737	555,635		555,635	2	555,637
TT - OFFICE OF THE CITT	705,157.31	0.0486	23,027		23,027		23,027
VZ - VIZCAYA	3,084,132.43	0.2127	100,712		100,712		100,712
ALL OTHER	162,299,254.60	11.1950	5,299,871		5,299,871	18	5,299,889
SubTotal	1,449,747,148.32	100.0000	47,341,395		47,341,395	149	47,341,544
Total	1,449,747,148.32	100.0000	47,341,395		47,341,395	149	47,341,544

Allocation Basis: EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT

Allocation Source: FY16 EXPENDITURES - FINANCE

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department LEAVE PAYMENTS

Receiving Department	Total	LEAVE PAYMENTS
AD - ANIMAL SERVICES	206,794	206,794
AT - COUNTY ATTORNEY	464,836	464,836
AU - AUDIT & MGMT	86,780	86,780
AV - AVIATION	2,184,387	2,184,387
BU - MGMT & BUDGET	164,943	164,943
CC - COUNTY COMMISSION	301,932	301,932
CL - CLERK OF COURT	1,697,248	1,697,248
CO - COMMUNITY ACTION	625,188	625,188
CR - CORRECTIONS &	4,910,189	4,910,189
CT - COMMUNICATIONS	262,289	262,289
CU - CULTURAL AFFAIRS	116,140	116,140
EC - ETHICS AND PUBLIC	36,164	36,164
EL - ELECTIONS	173,367	173,367
ET - INFORMATION TECH	1,954,094	1,954,094
FN - FINANCE	529,238	529,238
FR - FIRE	5,923,198	5,923,198
GG - GENERAL GOVT	13,170	13,170
HD - PUBLIC HOUSING &	568,865	568,865
HR - HUMAN RESOURCES	201,751	201,751
HT - HOMELESS TRUST	38,550	38,550
ID - INTERNAL SERVICES	1,465,081	1,465,081
IG - INSPECTOR GENERAL	106,696	106,696
JU - JUVENILE SERVICES	154,192	154,192
LB - LIBRARIES	582,749	582,749
MA - MAYOR	98,966	98,966
ME - MEDICAL EXAMINER	175,226	175,226
MM - ECONOMIC	31,498	31,498
MP - METROPOLITAN	41,855	41,855
MT - TRANSP & PW	5,954,192	5,954,192
ND - NON-DEPARTMENT	64,292	64,292
OC - ADMIN OFF OF THE	350,788	350,788
PA - PROPERTY	685,667	685,667
PD - POLICE	8,159,647	8,159,647

MIAMI-DADE COUNTY, FLORIDA
COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department LEAVE PAYMENTS

Receiving Department	Total	LEAVE PAYMENTS
PE - REGULATORY &	1,742,672	1,742,672
PR - PARKS, REC & OPEN	1,353,927	1,353,927
SA - STATE ATTORNEY	10,116	10,116
SP - SEAPORT	555,637	555,637
SW - SOLID WASTE	1,193,808	1,193,808
TT - OFFICE OF THE CITT	23,027	23,027
VZ - VIZCAYA	100,712	100,712
WS - WATER & SEWER	4,031,673	4,031,673
Direct Billed	0	0
Total	47,341,544	47,341,544

Indirect Cost Rate Base Computation

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
AD	ANIMAL SERVICES DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	6,332,680
		001 SALARIES	00112 PART TIME EMPLOYEE	161,833
		001 SALARIES	00122 FLEX DOLLARS	161,746
		001 SALARIES	00125 LONGEVITY PAYMENTS	37,484
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	11,965
		001 SALARIES	00128 TUITION REFUND	1,899
		001 SALARIES	00131 MILITARY ACTIVE DUTY	22,885
		001 SALARIES	00132 MILITARY LEAVE PAY	2,664
		001 SALARIES	00133 JURY DUTY PAY	1,001
		001 SALARIES	00134 UNION ACTIVITY PAY	40,923
		001 SALARIES	00135 JOB INJURY PAY	22,710
		001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	2,850
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	371
		001 SALARIES	00150 SICK PAY	191,162
		001 SALARIES	00151 HOLIDAY PAY	283,673
		001 SALARIES	00152 ANNUAL LEAVE PAY	358,946
		001 SALARIES	00153 COMPENSATORY TIME PAY	3,474
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	416,300
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(112,681)
		001 SALARIES	00197 WAGE ACCRUALS	(162,815)
	ANIMAL SERVICES DEPARTMENT Total			7,779,070
CL	CLERK OF COURT	001 SALARIES	00110 EMPLOYEE REGULAR	51,975,039
		001 SALARIES	00111 COMPENSATION OF ELECTED OFFICIALS	189,962
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	565
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	551,925
		001 SALARIES	00122 FLEX DOLLARS	1,377,779
		001 SALARIES	00125 LONGEVITY PAYMENTS	824,181
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	1,327
		001 SALARIES	00128 TUITION REFUND	52,170
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	52,012
		001 SALARIES	00132 MILITARY LEAVE PAY	7,869
		001 SALARIES	00133 JURY DUTY PAY	26,946
		001 SALARIES	00134 UNION ACTIVITY PAY	2,381
		001 SALARIES	00135 JOB INJURY PAY	3,355
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	10,837
		001 SALARIES	00150 SICK PAY	2,127,095
		001 SALARIES	00151 HOLIDAY PAY	2,767,628
		001 SALARIES	00152 ANNUAL LEAVE PAY	4,425,554
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	295,625
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	60,960,550

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
	CLERK OF COURT	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	50,055
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(64,085,863)
		001 SALARIES	00197 WAGE ACCRUALS	(1,593,607)
	CLERK OF COURT Total			60,023,385
CO	COMMUNITY ACTION & HUMAN SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	19,145,228
		001 SALARIES	00112 PART TIME EMPLOYEE	1,073,863
		001 SALARIES	00113 VACATION RELIEF AND SEASONAL HELP	1,211,057
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	83,137
		001 SALARIES	00115 DEPENDENCY OR CLASSROOM ALLOWANCE	38,056
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	31,640
		001 SALARIES	00122 FLEX DOLLARS	511,165
		001 SALARIES	00125 LONGEVITY PAYMENTS	336,991
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	18,032
		001 SALARIES	00128 TUITION REFUND	19,052
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	759
		001 SALARIES	00132 MILITARY LEAVE PAY	625
		001 SALARIES	00133 JURY DUTY PAY	15,652
		001 SALARIES	00134 UNION ACTIVITY PAY	28,494
		001 SALARIES	00135 JOB INJURY PAY	34,096
		001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	17,375
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	4,559
		001 SALARIES	00150 SICK PAY	782,433
		001 SALARIES	00151 HOLIDAY PAY	975,465
		001 SALARIES	00152 ANNUAL LEAVE PAY	1,582,027
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	252,484
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	4,109,425
		001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	(18,638)
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(3,762,711)
		001 SALARIES	00197 WAGE ACCRUALS	(659,044)
	COMMUNITY ACTION & HUMAN SERVICES Total			25,831,222
CR	CORRECTIONS & REHABILITATION	001 SALARIES	00110 EMPLOYEE REGULAR	150,365,368
		001 SALARIES	00112 PART TIME EMPLOYEE	91,171
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	254,703
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	65,070
		001 SALARIES	00122 FLEX DOLLARS	3,032,149
		001 SALARIES	00123 FLEX RETROACTIVE ADJUSTMENT	100
		001 SALARIES	00125 LONGEVITY PAYMENTS	1,756,496
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	53,044
		001 SALARIES	00128 TUITION REFUND	84,236
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	32,256

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
		001 SALARIES	00131 MILITARY ACTIVE DUTY	135,994
		001 SALARIES	00132 MILITARY LEAVE PAY	122,427
		001 SALARIES	00133 JURY DUTY PAY	51,369
		001 SALARIES	00134 UNION ACTIVITY PAY	50,122
		001 SALARIES	00135 JOB INJURY PAY	636,607
		001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	608,934
		001 SALARIES	00137 TOOL ALLOWANCE	49,024
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	7,114
		001 SALARIES	00150 SICK PAY	5,703,185
		001 SALARIES	00151 HOLIDAY PAY	9,988,808
		001 SALARIES	00152 ANNUAL LEAVE PAY	11,512,530
		001 SALARIES	00153 COMPENSATORY TIME PAY	1,915,599
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	18,759,999
		001 SALARIES	00170 EXTRA DUTY PAY	33,843
		001 SALARIES	00171 EXTRA DUTY REIMBURSEMENTS	(40,819)
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	1,453,557
		001 SALARIES	00185 CROSS INDEX OVERTIME DISTRIB	2,263,722
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(1,519,294)
		001 SALARIES	00193 OVERTIME REIMBURSEMENTS	(1,519,653)
		001 SALARIES	00197 WAGE ACCRUALS	(4,892,153)
	CORRECTIONS & REHABILITATION Total			201,055,508
CU	CULTURAL AFFAIRS	001 SALARIES	00110 EMPLOYEE REGULAR	3,556,580
		001 SALARIES	00112 PART TIME EMPLOYEE	1,036,783
		001 SALARIES	00113 VACATION RELIEF AND SEASONAL HELP	20,366
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	3,755
		001 SALARIES	00122 FLEX DOLLARS	66,465
		001 SALARIES	00125 LONGEVITY PAYMENTS	37,701
		001 SALARIES	00133 JURY DUTY PAY	6,368
		001 SALARIES	00135 JOB INJURY PAY	210
		001 SALARIES	00150 SICK PAY	158,247
		001 SALARIES	00151 HOLIDAY PAY	173,960
		001 SALARIES	00152 ANNUAL LEAVE PAY	274,680
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	9,891
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	-
		001 SALARIES	00197 WAGE ACCRUALS	(114,856)
	CULTURAL AFFAIRS Total			5,230,150
EC	COMMISSION ON ETHICS AND PUBLIC TRUST	001 SALARIES	00110 EMPLOYEE REGULAR	1,107,442
		001 SALARIES	00112 PART TIME EMPLOYEE	112,582
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	1,412
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	18,173

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
EC	COMMISSION ON ETHICS AND PUBLIC TRUST	001 SALARIES	00122 FLEX DOLLARS	15,132
		001 SALARIES	00125 LONGEVITY PAYMENTS	6,447
		001 SALARIES	00133 JURY DUTY PAY	231
		001 SALARIES	00150 SICK PAY	48,502
		001 SALARIES	00151 HOLIDAY PAY	55,622
		001 SALARIES	00152 ANNUAL LEAVE PAY	59,069
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	-
		001 SALARIES	00197 WAGE ACCRUALS	(21,804)
	COMMISSION ON ETHICS AND PUBLIC TRUST Total			1,402,808
EL	ELECTIONS	001 SALARIES	00110 EMPLOYEE REGULAR	5,309,031
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,993
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	15,546
		001 SALARIES	00122 FLEX DOLLARS	100,829
		001 SALARIES	00125 LONGEVITY PAYMENTS	67,822
		001 SALARIES	00128 TUITION REFUND	413
		001 SALARIES	00133 JURY DUTY PAY	3,300
		001 SALARIES	00135 JOB INJURY PAY	2,271
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	1,670
		001 SALARIES	00143 MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	7,031
		001 SALARIES	00150 SICK PAY	126,219
		001 SALARIES	00151 HOLIDAY PAY	277,237
		001 SALARIES	00152 ANNUAL LEAVE PAY	390,900
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	714,206
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	19,582
		001 SALARIES	00197 WAGE ACCRUALS	(135,848)
	ELECTIONS Total			6,908,202
FR	FIRE DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	181,386,899
		001 SALARIES	00112 PART TIME EMPLOYEE	2,660,110
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	31,764
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	86,346
		001 SALARIES	00122 FLEX DOLLARS	877,601
		001 SALARIES	00125 LONGEVITY PAYMENTS	1,674,455
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	721,865
		001 SALARIES	00128 TUITION REFUND	208,795
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	13,188
		001 SALARIES	00131 MILITARY ACTIVE DUTY	268,698
		001 SALARIES	00132 MILITARY LEAVE PAY	255,700
		001 SALARIES	00133 JURY DUTY PAY	41,223
		001 SALARIES	00134 UNION ACTIVITY PAY	419,669
		001 SALARIES	00135 JOB INJURY PAY	1,178,604

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
		001 SALARIES	00137 TOOL ALLOWANCE	61,016
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	6,800
		001 SALARIES	00150 SICK PAY	5,501,859
		001 SALARIES	00151 HOLIDAY PAY	10,651,806
		001 SALARIES	00152 ANNUAL LEAVE PAY	14,536,308
		001 SALARIES	00153 COMPENSATORY TIME PAY	461,676
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	19,841,531
		001 SALARIES	00162 OT SPECIAL EVENTS POLICE / FIRE	626,288
		001 SALARIES	00170 EXTRA DUTY PAY	1,780,809
		001 SALARIES	00171 EXTRA DUTY REIMBURSEMENTS	(306)
		001 SALARIES	00174 OVERTIME FEDERAL REIMBURSEMENT	(2,896)
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	(214,196)
		001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	57,612
		001 SALARIES	00185 CROSS INDEX OVERTIME DISTRIB	(1)
		001 SALARIES	00189 AIR RESCUE OVERTIME REIMBURSEMENT	9,014
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(218,475)
		001 SALARIES	00194 EIP REIMBURSEMENTS	(849,865)
		001 SALARIES	00197 WAGE ACCRUALS	(6,249,610)
	FIRE DEPARTMENT Total			235,824,287
HT	HOMELESS TRUST	001 SALARIES	00110 EMPLOYEE REGULAR	1,180,513
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	12,199
		001 SALARIES	00122 FLEX DOLLARS	17,112
		001 SALARIES	00125 LONGEVITY PAYMENTS	16,266
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	614
		001 SALARIES	00128 TUITION REFUND	1,471
		001 SALARIES	00133 JURY DUTY PAY	840
		001 SALARIES	00150 SICK PAY	33,401
		001 SALARIES	00151 HOLIDAY PAY	58,756
		001 SALARIES	00152 ANNUAL LEAVE PAY	85,655
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	496
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	1,081,317
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(1,081,317)
		001 SALARIES	00197 WAGE ACCRUALS	(21,629)
	HOMELESS TRUST Total			1,385,694
JU	JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00110 EMPLOYEE REGULAR	4,721,844
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	21,766
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	6,638
		001 SALARIES	00122 FLEX DOLLARS	106,847
		001 SALARIES	00125 LONGEVITY PAYMENTS	50,172
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	1,391

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
JU	JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00133 JURY DUTY PAY	990
		001 SALARIES	00135 JOB INJURY PAY	38,491
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	371
		001 SALARIES	00150 SICK PAY	195,898
		001 SALARIES	00151 HOLIDAY PAY	255,150
		001 SALARIES	00152 ANNUAL LEAVE PAY	349,518
		001 SALARIES	00153 COMPENSATORY TIME PAY	33
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	25,234
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	699,279
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(509,868)
		001 SALARIES	00197 WAGE ACCRUALS	(133,351)
	JUVENILE ASSESSMENT CENTER (JAC) Total			5,830,403
LB	LIBRARIES	001 SALARIES	00110 EMPLOYEE REGULAR	17,845,624
		001 SALARIES	00112 PART TIME EMPLOYEE	916,537
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	105,856
		001 SALARIES	00122 FLEX DOLLARS	444,675
		001 SALARIES	00125 LONGEVITY PAYMENTS	244,204
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	8,883
		001 SALARIES	00128 TUITION REFUND	7,546
		001 SALARIES	00133 JURY DUTY PAY	13,101
		001 SALARIES	00134 UNION ACTIVITY PAY	493
		001 SALARIES	00135 JOB INJURY PAY	17,969
		001 SALARIES	00137 TOOL ALLOWANCE	10,319
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	4,494
		001 SALARIES	00150 SICK PAY	618,940
		001 SALARIES	00151 HOLIDAY PAY	842,525
		001 SALARIES	00152 ANNUAL LEAVE PAY	1,295,346
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	64,394
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	1,353,774
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(1,354,905)
		001 SALARIES	00193 OVERTIME REIMBURSEMENTS	(1,137)
		001 SALARIES	00197 WAGE ACCRUALS	(574,384)
	LIBRARIES Total			21,864,254
ME	MEDICAL EXAMINER	001 SALARIES	00110 EMPLOYEE REGULAR	5,365,955
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	10,528
		001 SALARIES	00122 FLEX DOLLARS	85,153
		001 SALARIES	00125 LONGEVITY PAYMENTS	58,024
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	3,117
		001 SALARIES	00128 TUITION REFUND	20,446
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	24,103

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
		001 SALARIES	00131 MILITARY ACTIVE DUTY	721
		001 SALARIES	00132 MILITARY LEAVE PAY	432
		001 SALARIES	00133 JURY DUTY PAY	2,632
		001 SALARIES	00135 JOB INJURY PAY	19,413
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	536
		001 SALARIES	00150 SICK PAY	191,648
		001 SALARIES	00151 HOLIDAY PAY	310,194
		001 SALARIES	00152 ANNUAL LEAVE PAY	350,987
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	108,242
		001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	6,065
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(2,712)
		001 SALARIES	00197 WAGE ACCRUALS	(142,357)
	MEDICAL EXAMINER Total			6,413,127
MM	MIAMI-DADE ECONOMIC ADVOCACY TRUST	001 SALARIES	00110 EMPLOYEE REGULAR	964,581
		001 SALARIES	00113 VACATION RELIEF AND SEASONAL HELP	24,168
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	528
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	21,008
		001 SALARIES	00122 FLEX DOLLARS	18,514
		001 SALARIES	00125 LONGEVITY PAYMENTS	9,514
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	2,652
		001 SALARIES	00150 SICK PAY	41,725
		001 SALARIES	00151 HOLIDAY PAY	49,152
		001 SALARIES	00152 ANNUAL LEAVE PAY	68,474
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	3,266
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	(5,087)
		001 SALARIES	00197 WAGE ACCRUALS	(28,210)
	MIAMI-DADE ECONOMIC ADVOCACY TRUST Total			1,170,285
MP	METROPOLITAN PLANNING ORGANIZATION	001 SALARIES	00110 EMPLOYEE REGULAR	1,281,752
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	30,715
		001 SALARIES	00122 FLEX DOLLARS	15,943
		001 SALARIES	00125 LONGEVITY PAYMENTS	18,624
		001 SALARIES	00133 JURY DUTY PAY	2,556
		001 SALARIES	00150 SICK PAY	36,858
		001 SALARIES	00151 HOLIDAY PAY	65,576
		001 SALARIES	00152 ANNUAL LEAVE PAY	97,189
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	1,643,031
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(1,570,287)
		001 SALARIES	00197 WAGE ACCRUALS	(30,779)
	METROPOLITAN PLANNING ORGANIZATION Total			1,591,178
MT	DEPT OF TRNSPRTION & PUBLIC WORKS FY16	001 SALARIES	00110 EMPLOYEE REGULAR	182,336,028

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
MT	DEPT OF TRNSPRTION & PUBLIC WORKS FY16	001 SALARIES	00112 PART TIME EMPLOYEE	8,477,218
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	234,206
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	41,377
		001 SALARIES	00122 FLEX DOLLARS	4,026,729
		001 SALARIES	00124 SALARY BONUS	86,941
		001 SALARIES	00125 LONGEVITY PAYMENTS	2,223,163
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	57,318
		001 SALARIES	00128 TUITION REFUND	47,364
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	11,360
		001 SALARIES	00131 MILITARY ACTIVE DUTY	28,196
		001 SALARIES	00132 MILITARY LEAVE PAY	18,566
		001 SALARIES	00133 JURY DUTY PAY	96,118
		001 SALARIES	00134 UNION ACTIVITY PAY	1,347,047
		001 SALARIES	00135 JOB INJURY PAY	855,921
		001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	185,493
		001 SALARIES	00137 TOOL ALLOWANCE	276,134
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	31,897
		001 SALARIES	00143 MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	3,812
		001 SALARIES	00150 SICK PAY	6,883,323
		001 SALARIES	00151 HOLIDAY PAY	8,432,418
		001 SALARIES	00152 ANNUAL LEAVE PAY	13,827,489
		001 SALARIES	00153 COMPENSATORY TIME PAY	(179)
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	48,088,343
		001 SALARIES	00171 EXTRA DUTY REIMBURSEMENTS	(226,800)
		001 SALARIES	00176 FEDERAL SALARIES REIMBURSEMENTS	(44,389,021)
		001 SALARIES	00178 STATE SALARIES REIMBURSEMENTS	(30,693,521)
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	82,502,323
		001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	19,737
		001 SALARIES	00185 CROSS INDEX OVERTIME DISTRIB	4,943
		001 SALARIES	00191 FIREWATCH SALARIES REIMBURSEMENTS	(30,672)
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(11,659,740)
		001 SALARIES	00193 OVERTIME REIMBURSEMENTS	(571,112)
		001 SALARIES	00197 WAGE ACCRUALS	(7,036,079)
	DEPT OF TRNSPRTION & PUBLIC WORKS FY16 Total			265,536,340
ND	NON-DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	1,968,847
		001 SALARIES	00112 PART TIME EMPLOYEE	176,998
		001 SALARIES	00122 FLEX DOLLARS	38,400
		001 SALARIES	00125 LONGEVITY PAYMENTS	30,528
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	11,270
		001 SALARIES	00133 JURY DUTY PAY	578

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
ND	NON-DEPARTMENT	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	742
		001 SALARIES	00150 SICK PAY	110,921
		001 SALARIES	00151 HOLIDAY PAY	103,926
		001 SALARIES	00152 ANNUAL LEAVE PAY	215,128
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	545,103
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(43,686)
		001 SALARIES	00197 WAGE ACCRUALS	(61,605)
	NON-DEPARTMENT Total			3,097,150
OC	ADMINISTRATIVE OFFICE OF THE COURTS	001 SALARIES	00110 EMPLOYEE REGULAR	10,742,242
		001 SALARIES	00112 PART TIME EMPLOYEE	550,613
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	6,638
		001 SALARIES	00122 FLEX DOLLARS	298,928
		001 SALARIES	00125 LONGEVITY PAYMENTS	86,321
		001 SALARIES	00128 TUITION REFUND	2,228
		001 SALARIES	00131 MILITARY ACTIVE DUTY	3,307
		001 SALARIES	00132 MILITARY LEAVE PAY	621
		001 SALARIES	00133 JURY DUTY PAY	3,322
		001 SALARIES	00135 JOB INJURY PAY	234
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	742
		001 SALARIES	00150 SICK PAY	285,286
		001 SALARIES	00151 HOLIDAY PAY	506,671
		001 SALARIES	00152 ANNUAL LEAVE PAY	414,993
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	19,181
		001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	591
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(205,497)
		001 SALARIES	00197 WAGE ACCRUALS	(316,908)
	ADMINISTRATIVE OFFICE OF THE COURTS Total			12,399,513
PA	PROPERTY APPRAISER	001 SALARIES	00110 EMPLOYEE REGULAR	20,997,301
		001 SALARIES	00113 VACATION RELIEF AND SEASONAL HELP	419,912
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	19,217
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	28,324
		001 SALARIES	00122 FLEX DOLLARS	405,872
		001 SALARIES	00125 LONGEVITY PAYMENTS	238,731
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	3,332
		001 SALARIES	00128 TUITION REFUND	31,240
		001 SALARIES	00133 JURY DUTY PAY	18,534
		001 SALARIES	00135 JOB INJURY PAY	794
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	2,298
		001 SALARIES	00150 SICK PAY	789,606
		001 SALARIES	00151 HOLIDAY PAY	1,076,455

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
		001 SALARIES	00152 ANNUAL LEAVE PAY	1,484,313
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	256,739
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	-
		001 SALARIES	00197 WAGE ACCRUALS	(594,323)
	PROPERTY APPRAISER Total			25,178,345
PD	METRO-DADE POLICE DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	249,873,955
		001 SALARIES	00112 PART TIME EMPLOYEE	5,660,245
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	256,416
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	32,226
		001 SALARIES	00122 FLEX DOLLARS	4,193,569
		001 SALARIES	00125 LONGEVITY PAYMENTS	3,560,489
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	605,644
		001 SALARIES	00128 TUITION REFUND	473,933
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	66,809
		001 SALARIES	00131 MILITARY ACTIVE DUTY	324,678
		001 SALARIES	00132 MILITARY LEAVE PAY	200,129
		001 SALARIES	00133 JURY DUTY PAY	23,090
		001 SALARIES	00134 UNION ACTIVITY PAY	300,874
		001 SALARIES	00135 JOB INJURY PAY	866,405
		001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	1,108,011
		001 SALARIES	00137 TOOL ALLOWANCE	26,564
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	14,941
		001 SALARIES	00150 SICK PAY	4,446,806
		001 SALARIES	00151 HOLIDAY PAY	13,746,501
		001 SALARIES	00152 ANNUAL LEAVE PAY	19,249,868
		001 SALARIES	00153 COMPENSATORY TIME PAY	9,306,818
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	37,093,299
		001 SALARIES	00170 EXTRA DUTY PAY	8,805,484
		001 SALARIES	00171 EXTRA DUTY REIMBURSEMENTS	(8,805,484)
		001 SALARIES	00173 OFF REGULAR DUTY DISTRIBUTIONS	11,344,918
		001 SALARIES	00174 OVERTIME FEDERAL REIMBURSEMENT	(3,075,429)
		001 SALARIES	00175 OVERTIME STATE REIMBURSEMENT	(622,769)
		001 SALARIES	00176 FEDERAL SALARIES REIMBURSEMENTS	(367,929)
		001 SALARIES	00178 STATE SALARIES REIMBURSEMENTS	(2,367,918)
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	6,142,953
		001 SALARIES	00183 HURRICANE SALARIES	(1,572)
		001 SALARIES	00185 CROSS INDEX OVERTIME DISTRIB	5,599,950
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(2,794,028)
		001 SALARIES	00193 OVERTIME REIMBURSEMENTS	(6,380,524)
		001 SALARIES	00197 WAGE ACCRUALS	(9,272,148)

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
PD	METRO-DADE POLICE DEPARTMENT Total			349,636,774
PE	REGULATORY & ECONOMIC RESOURCES	001 SALARIES	00110 EMPLOYEE REGULAR	53,366,094
		001 SALARIES	00112 PART TIME EMPLOYEE	294,242
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	202,719
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	52,676
		001 SALARIES	00122 FLEX DOLLARS	992,203
		001 SALARIES	00125 LONGEVITY PAYMENTS	787,490
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	18,091
		001 SALARIES	00128 TUITION REFUND	52,485
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	27,806
		001 SALARIES	00131 MILITARY ACTIVE DUTY	12,179
		001 SALARIES	00132 MILITARY LEAVE PAY	10,105
		001 SALARIES	00133 JURY DUTY PAY	43,310
		001 SALARIES	00134 UNION ACTIVITY PAY	149
		001 SALARIES	00135 JOB INJURY PAY	48,162
		001 SALARIES	00137 TOOL ALLOWANCE	3,541
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	10,191
		001 SALARIES	00142 CELL PHONE ALLOWANCE (TAXABLE)	810
		001 SALARIES	00150 SICK PAY	2,035,207
		001 SALARIES	00151 HOLIDAY PAY	2,775,285
		001 SALARIES	00152 ANNUAL LEAVE PAY	4,230,863
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	1,035,597
		001 SALARIES	00170 EXTRA DUTY PAY	388,013
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	365,855
		001 SALARIES	00185 CROSS INDEX OVERTIME DISTRIB	(990)
		001 SALARIES	00197 WAGE ACCRUALS	(1,462,777)
	REGULATORY & ECONOMIC RESOURCES Total			65,289,306
PR	PARKS, RECREATION AND OPEN SPACES	001 SALARIES	00110 EMPLOYEE REGULAR	41,461,477
		001 SALARIES	00111 COMPENSATION OF ELECTED OFFICIALS	(42)
		001 SALARIES	00112 PART TIME EMPLOYEE	19,590,345
		001 SALARIES	00113 VACATION RELIEF AND SEASONAL HELP	(264)
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	131,030
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	33,946
		001 SALARIES	00122 FLEX DOLLARS	1,191,784
		001 SALARIES	00125 LONGEVITY PAYMENTS	438,308
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	160,276
		001 SALARIES	00128 TUITION REFUND	44,498
		001 SALARIES	00131 MILITARY ACTIVE DUTY	9,467
		001 SALARIES	00132 MILITARY LEAVE PAY	15,281
		001 SALARIES	00133 JURY DUTY PAY	16,641

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
		001 SALARIES	00134 UNION ACTIVITY PAY	89
		001 SALARIES	00135 JOB INJURY PAY	157,354
		001 SALARIES	00137 TOOL ALLOWANCE	59,991
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	7,365
		001 SALARIES	00150 SICK PAY	1,694,978
		001 SALARIES	00151 HOLIDAY PAY	2,006,152
		001 SALARIES	00152 ANNUAL LEAVE PAY	3,313,144
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	923,257
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	1,391,466
		001 SALARIES	00185 CROSS INDEX OVERTIME DISTRIB	3,965
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(12,962,578)
		001 SALARIES	00193 OVERTIME REIMBURSEMENTS	(274,011)
		001 SALARIES	00197 WAGE ACCRUALS	(1,785,343)
	PARKS, RECREATION AND OPEN SPACES Total			57,628,576
SA	STATE ATTORNEY OFFICE	001 SALARIES	00110 EMPLOYEE REGULAR	309,791
		001 SALARIES	00113 VACATION RELIEF AND SEASONAL HELP	4,522
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	743
		001 SALARIES	00122 FLEX DOLLARS	12,066
		001 SALARIES	00125 LONGEVITY PAYMENTS	763
		001 SALARIES	00150 SICK PAY	14,184
		001 SALARIES	00151 HOLIDAY PAY	15,115
		001 SALARIES	00152 ANNUAL LEAVE PAY	12,797
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	891
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	407,208
		001 SALARIES	00197 WAGE ACCRUALS	(9,061)
	STATE ATTORNEY OFFICE Total			769,019
SP	SEAPORT	001 SALARIES	00110 EMPLOYEE REGULAR	17,015,328
		001 SALARIES	00112 PART TIME EMPLOYEE	2,040,154
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	37,081
		001 SALARIES	00122 FLEX DOLLARS	410,849
		001 SALARIES	00125 LONGEVITY PAYMENTS	199,550
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	6,343
		001 SALARIES	00128 TUITION REFUND	11,918
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	4,054
		001 SALARIES	00131 MILITARY ACTIVE DUTY	878
		001 SALARIES	00132 MILITARY LEAVE PAY	10,042
		001 SALARIES	00133 JURY DUTY PAY	11,843
		001 SALARIES	00134 UNION ACTIVITY PAY	96
		001 SALARIES	00135 JOB INJURY PAY	35,919
		001 SALARIES	00137 TOOL ALLOWANCE	45,449

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
SP	SEAPORT	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	1,670
		001 SALARIES	00150 SICK PAY	656,393
		001 SALARIES	00151 HOLIDAY PAY	883,853
		001 SALARIES	00152 ANNUAL LEAVE PAY	1,368,923
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	1,213,674
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	1,774
		001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	373,158
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(3,296,381)
		001 SALARIES	00197 WAGE ACCRUALS	(535,765)
	SEAPORT Total			20,496,803
SW	SOLID WASTE MANAGEMENT	001 SALARIES	00110 EMPLOYEE REGULAR	36,558,156
		001 SALARIES	00112 PART TIME EMPLOYEE	39,441
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	65,080
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	6,607
		001 SALARIES	00122 FLEX DOLLARS	963,520
		001 SALARIES	00125 LONGEVITY PAYMENTS	622,593
		001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	28,000
		001 SALARIES	00128 TUITION REFUND	12,268
		001 SALARIES	00129 DEATH BENEFIT PAYMENTS	23,634
		001 SALARIES	00131 MILITARY ACTIVE DUTY	-
		001 SALARIES	00132 MILITARY LEAVE PAY	10,339
		001 SALARIES	00133 JURY DUTY PAY	11,931
		001 SALARIES	00134 UNION ACTIVITY PAY	150,455
		001 SALARIES	00135 JOB INJURY PAY	560,395
		001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	149,173
		001 SALARIES	00137 TOOL ALLOWANCE	9,137
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	19,090
		001 SALARIES	00150 SICK PAY	1,144,323
		001 SALARIES	00151 HOLIDAY PAY	2,294,445
		001 SALARIES	00152 ANNUAL LEAVE PAY	2,862,883
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	6,905,946
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	3,042,698
		001 SALARIES	00185 CROSS INDEX OVERTIME DISTRIB	268,719
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	(6,133)
		001 SALARIES	00193 OVERTIME REIMBURSEMENTS	(927)
		001 SALARIES	00197 WAGE ACCRUALS	(367,112)
	SOLID WASTE MANAGEMENT Total			55,374,661
TT	OFFICE OF THE CITT	001 SALARIES	00110 EMPLOYEE REGULAR	705,157
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	4,707
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	26,948

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REGULAR SALARIES (OBJECT 0100)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

Department Code	Department Title	Object & Title	Subobject & Title	Total
TT	OFFICE OF THE CITT	001 SALARIES	00122 FLEX DOLLARS	9,252
		001 SALARIES	00125 LONGEVITY PAYMENTS	9,572
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	186
		001 SALARIES	00150 SICK PAY	17,763
		001 SALARIES	00151 HOLIDAY PAY	38,494
		001 SALARIES	00152 ANNUAL LEAVE PAY	63,319
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	886
		001 SALARIES	00197 WAGE ACCRUALS	(19,299)
	OFFICE OF THE CITT Total			856,985
VZ	VIZCAYA	001 SALARIES	00110 EMPLOYEE REGULAR	3,084,133
		001 SALARIES	00112 PART TIME EMPLOYEE	177,792
		001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,062
		001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	1,891
		001 SALARIES	00122 FLEX DOLLARS	65,434
		001 SALARIES	00125 LONGEVITY PAYMENTS	18,371
		001 SALARIES	00128 TUITION REFUND	2,725
		001 SALARIES	00133 JURY DUTY PAY	1,875
		001 SALARIES	00135 JOB INJURY PAY	8,547
		001 SALARIES	00137 TOOL ALLOWANCE	885
		001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	371
		001 SALARIES	00150 SICK PAY	(15,831)
		001 SALARIES	00151 HOLIDAY PAY	146,463
		001 SALARIES	00152 ANNUAL LEAVE PAY	180,829
		001 SALARIES	00160 EMPLOYEE OVERTIME OT	117,248
		001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	492
		001 SALARIES	00192 SALARIES REIMBURSEMENTS	76,543
		001 SALARIES	00197 WAGE ACCRUALS	(93,826)
	VIZCAYA Total			3,776,004

FY 2016 Payroll Report for AV, WASD, HUD

Fiscal Period: 2016 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD

Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

Fiscal Period: 2016 /13

Index & Title: 51AVIATION PAYROLL COST ONLY

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	66,892,766.22
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	831,434.88
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	69,008.22
01 PERSONNEL SERVICES	001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	9,501.89
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	1,386,716.88
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	1,175,645.15
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	189,020.43
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	41,490.72
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	3,902.24
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	1,968.93
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	29,388.57
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	159,111.75
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	110,659.82
01 PERSONNEL SERVICES	001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	165,628.70
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	162,935.16
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	12,278.38
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	2,457,920.55
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	3,743,356.94
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	5,510,022.33
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	4,200,989.49
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	124,375.38
51AVIATION PAYROLL COST ONLY			87,278,122.63

Index & Title: 51HUD PAYROLL COST ONLY(HUD)

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	17,420,427.74
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	455,606.24
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	18,251.01
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	405,337.04
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	252,476.97
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	218.75
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	6,816.00
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	5,221.78
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	5,020.40
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	4,778.22
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	93,030.11
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	112,089.17
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	2,034.19
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	848,426.58
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	940,282.60
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	1,417,637.09
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	287,507.57
51HUD PAYROLL COST ONLY(HUD)			22,275,161.46

Index & Title: 51WASAD PAYROLL COST ONLY(WASAD)

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	123,462,462.71
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	654.93
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	551,523.26
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	2,630,110.11
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	1,973,505.76
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	200,733.51
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	24,855.65
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	29,900.13
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	23,100.51
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	68,800.28
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	434,644.98
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	502,155.17
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	326,977.83
01 PERSONNEL SERVICES	001 SALARIES	00138 EMPLOYEE SUGGESTION AWARD	1,451.60
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	21,671.37
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	4,383,756.45
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	6,745,188.06
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	10,339,593.01
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	21,949,567.86
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	285,246.28

51WASAD PAYROLL COST ONLY(WASAD)

173,955,899.46

Note:

Excludes subobjects 00154 & 00155.

CAFR vs Cost Allocation Plan (CAP) Reconciliation

Miami-Dade County, Florida
CAFR vs Cost Allocation Plan (CAP) Reconciliation
For the FY ended September 30th, 2016

Department Title		Total Expenditures	CAP - Central Service	Variance (a)
AT	COUNTY ATTORNEY	17,013,816.85	17,013,818	1.15
AU	AUDIT AND MANAGEMENT	4,105,848.02	4,105,848	(0.02)
BU	MANAGEMENT AND BUDGET	31,365,048.23	31,365,070	21.77
CC	COUNTY COMMISSION	18,365,682.26	18,365,684	1.74
FN	FINANCE DEPARTMENT	37,920,230.46	37,920,248	17.54
GG	GENERAL GOVERNMENT	289,948,648.94	289,948,650	1.06
GI	COMMUNICATIONS	15,926,810.97	15,926,817	6.03
IG	MIAMI-DADE C0 INSPECTOR GENERAL	5,574,336.33	5,574,337	0.67
ET	INFORMATION TECHNOLOGY DEPARTMENT	178,804,001.67	178,804,026	24.33
HR	HUMAN RESOURCES	8,228,793.69	8,228,793	(0.69)
MA	OFFICE OF THE MAYOR	4,593,933.28	4,593,932	(1.28)
ID	INTERNAL SERVICES DEPARTMENT	254,513,141.66	254,513,241	99.34
SUBTOTAL		866,360,292.36	866,360,464	171.64
OTHER				
AD	ANIMAL SERVICES DEPARTMENT	38,605,028.35		
CD	HOUSING AND COMMUNITY DEVELOPMENT	(28,760.92)		
CL	CLERK OF COURT	22,482,553.53		
CO	COMMUNITY ACTION & HUMAN SERVICES	137,020,999.19		
CR	CORRECTIONS & REHABILITATION	326,026,430.12		
CU	CULTURAL AFFAIRS	67,869,136.32		
EC	COMMISSION ON ETHICS AND PUBLIC TRUST	1,944,940.96		
EL	ELECTIONS	31,455,993.97		
FR	FIRE DEPARTMENT	403,872,662.34		
HD	PUBLIC HOUSING AND COMMUNITY DEVELOP	2,668,236.66		
HT	HOMELESS TRUST	50,792,291.79		
HU	HURRICANE RECOVERY	1,770,326.02		
JA	JUDICIAL ADMINISTRATION	3,258,595.67		
JU	JUVENILE ASSESSMENT CENTER (JAC)	10,916,405.63		
LB	LIBRARIES	54,823,937.06		
ME	MEDICAL EXAMINER	11,055,727.75		
MM	MIAMI-DADE ECONOMIC ADVOCACY TRUST	3,852,407.40		
MP	METROPOLITAN PLANNING ORGANIZATION	6,831,901.47		
ND	NON-DEPARTMENT	723,275,934.46		
OC	ADMINISTRATIVE OFFICE OF THE COURTS	25,094,431.69		
PA	PROPERTY APPRAISER	37,325,392.57		
PD	METRO-DADE POLICE DEPARTMENT	588,682,519.36		
PE	REGULATORY & ECONOMIC RESOURCES	158,261,982.93		
PR	PARKS, RECREATION AND OPEN SPACES	198,931,386.98		
PU	PUBLIC DEFENDER	3,728,500.61		
SA	STATE ATTORNEY OFFICE	6,577,488.82		
SP	SEAPORT	361,085.39		
SW	SOLID WASTE	3,205,777.65		
PW	PUBLIC WORKS AND WASTE MANAGEMENT DEPT	130,501,599.24		
TT	OFFICE OF THE CITT	64,687,060.69		
VZ	VIZCAYA	1,991,018.14		
WS	WATER & SEWER	4,284,012.60		
		3,122,127,004.44		

FAMIS Expenditures	3,988,487,296.80
SPOs	(730,339,037.00)
CAFR Expenditures	3,258,148,259.80
Total Governmental Funds Expenditures (Pg #33)	3,258,147,000.00
Difference	1,259.80

(a) - Variance due to the rounding of expenditures to a whole dollar amount at the object level of expenditure

Schedule of Expenditure of Federal Awards (SEFA)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-3114	N/A	\$ 77
		A-3114	N/A	3,499
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y4010	N/A	585
		Y6010	N/A	145,777
				<u>149,938</u>
Child Nutrition Cluster:				
Passed through Florida Department of Agriculture and Consumer Services:				
Summer Food Service Program for Children	10.559	04-0225	N/A	(3,716)
		04-0225	N/A	1,092,380
Total Child Nutrition Cluster				<u>1,088,664</u>
Agricultural Conservation Easement Program	10.931	5442091501JSM	N/A	<u>2,705,000</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u>\$ 3,943,602</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
CDBG: Entitlement Grants Cluster:				
Passed through Miami-Dade Public Housing and Community Development:				
Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	\$ 168,000
		N/A	N/A	30,178
		N/A	N/A	356
		N/A	N/A	126,530
		N/A	N/A	2,771
		N/A	N/A	600
		N/A	N/A	61,750
		N/A	N/A	198,127
		N/A	N/A	30,163
		N/A	N/A	132,609
		N/A	N/A	96,581
		N/A	N/A	11,139
		N/A	N/A	14,798

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Continued)				
Passed through Miami-Dade Public Housing and Community Development:				
		N/A	N/A	\$ 4,464
		N/A	N/A	9,968
		N/A	N/A	31,485
		N/A	N/A	8,718
Total CDBG: Entitlement Grants Cluster				<u>928,237</u>
Continuum of Care Program	14.267	FL0168LD001205-FL0431L4D001201	N/A	11,595
		FL000L4D001300-FL0463L4D001300	\$ 2,668,556	2,909,660
		FL0166L4-FL0532L4	22,331,010	23,255,451
			<u>24,999,566</u>	<u>26,176,706</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 24,999,566</u>	<u>\$ 27,104,943</u>
U. S. DEPARTMENT OF THE INTERIOR:				
Fish and Wildlife Cluster:				
Passed through State of Florida Fish and Wildlife Conservation Commission:				
Sportfish Restoration	15.605	15096	N/A	\$ 175,942
Total Fish and Wildlife Cluster			<u>N/A</u>	<u>175,942</u>
Passed through State of Florida Department of Agriculture and Consumer Services:				
Cooperative Endangered Species Conservation Fund	15.615	022870	<u>N/A</u>	<u>19,600</u>
Passed through Florida Department of Environmental Protection:				
Clean Vessel Act Program	15.616	MV101	N/A	(1,391)
		CVA12-6665	N/A	(1,391)
		MV107	N/A	(1,391)
		CVA12-6666	N/A	(2,352)
		MV105	N/A	(1,391)
		MV103	<u>N/A</u>	<u>(1,391)</u>
				<u>(9,307)</u>
Passed through Florida Fish and Wildlife Conservation Commission:				
State Wildlife Grants	15.634	F13AF01054	<u>N/A</u>	<u>(735)</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF THE INTERIOR: (Continued)				
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	\$ 95,400
TOTAL U. S. DEPARTMENT OF THE INTERIOR				<u>\$ 280,900</u>
U.S. DEPARTMENT OF JUSTICE:				
Equitable Sharing Program	16.unknown	N/A	N/A	\$ 322,122
Violence Against Women Act Court Training and Improvement Grants	16.013	2013-FL-AX-0016	N/A	42,703
Services for Trafficking Victims	16.320	2014-VT-BX-K017	N/A	176,870
Passed through Disability Independence Group, Inc. (DIG)				
Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities	16.529	2015-FW-AX-K001	N/A	7,400
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	(27,378)
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2014-DN-BX-K074	N/A	49,262
Passed through State of Florida Department of Legal Affairs/Office of Attorney General				
Crime Victim Assistance	16.575	V071-14226	N/A	107,695
		V093-14061	N/A	77,564
				<u>185,259</u>
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0062	N/A	86,222
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2013-WE-AX-0049	N/A	373,331
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0123	N/A	964,088

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Public Safety Partnership and Community Policing Grants	16.710	2013-UL-WX-0046	N/A	\$ 689,326
		2015-UL-WX-0011	N/A	768,041
				<u>1,457,367</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0292	N/A	247,201
		2014-DJ-BX-0134	N/A	215,051
		2015-DJ-BX-0933	N/A	238,034
		2015-DJ-BX-K037	N/A	1,383
		2016-JAGC-DADE-5-H3-061	N/A	89,354
Passed through Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JAGC-DADE-10-R3-236	N/A	2,897
		2015-JAGC-DADE-23-R3-221	N/A	36,957
		2016-JAGC-DADE-11-H3-220	N/A	168,333
		2016-JAGC-DADE-21-H3-107	N/A	146,185
				<u>1,145,395</u>
DNA Backlog Reduction Program	16.741	2014-DN-BX-0006	N/A	682,934
		2015-DN-BX-0051	N/A	352,295
				<u>1,035,229</u>
Passed through Florida Department of Law Enforcement				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2015-CD-BX-0020	N/A	175,000
		2015-CD-BX-0048	N/A	58,519
				<u>233,519</u>
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010	N/A	<u>107,210</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>\$ 6,158,599</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF LABOR:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4056B-6CFJ1	N/A	\$ 351,713
		761-4057B-7CFJ1	N/A	47,701
TOTAL U.S. DEPARTMENT OF LABOR				\$ 399,414
U.S. DEPARTMENT OF STATE:				
Trans-National Crime	19.705	SINLEC14CA0062	N/A	\$ 1,289,453
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	418-333-1	N/A	\$ (18,689)
		AQH98	N/A	88,800
		AQV68	N/A	4,553
		AR997	N/A	40,890
		AR998	N/A	14,147
		ARB76	N/A	3,803,793
		ARC43	N/A	5,580,600
		ARF61	N/A	534,816
		ARM05	N/A	427,878
		ARJ74	N/A	3,708,803
		ARV74	N/A	37,906
		ARV73	N/A	61,492
		G0686	N/A	25,032
		G0685	N/A	18,411
		G0D37 FM#43933-1-14-01	N/A	256,228
		ARK62	N/A	1,146,108
		ARK62	N/A	790,766
		AQR28	N/A	65,362
		AR393	N/A	32,086
		ARY87	N/A	577,641
		APG60	N/A	3,528
Total Highway Planning and Construction Cluster				17,200,151

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Transportation:				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	AR550	N/A	\$ 286,770
		ARL85	N/A	796,389
		G0638	N/A	562,157
				<u>1,645,316</u>
Highway Safety Cluster:				
Passed through the Florida Department of Transportation:				
State and Community Highway Safety	20.600	G0633	N/A	<u>47,373</u>
Passed through the Florida Department of Transportation:				
National Priority Safety Programs	20.616	G0454	N/A	<u>324,999</u>
Total Highway Safety Cluster				<u>372,372</u>
National Infrastructure Investments	20.933	DTMA1G11006	N/A	<u>(4,768)</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u><u>\$ 19,213,071</u></u>
U. S. DEPARTMENT OF THE TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	<u><u>\$ 792,278</u></u>
U.S. DEPARTMENT OF VETERANS AFFAIRS:				
Passed through the Advocate Program				
VA Supportive Services for Veteran Families Program	64.033	N/A	N/A	\$ 6,510
		N/A	N/A	<u>30,000</u>
				<u>36,510</u>
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034	VA-ASP-2015-1	N/A	<u>22,912</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF VETERANS AFFAIRS: (Continued)				
Veterans Affairs - 2015 Point	64.unknown	VA119-15P-0106	N/A	\$ 16,200
TOTAL U.S. DEPARTMENT OF VETERANS AFFAIRS				<u>\$ 75,622</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	00402415	N/A	\$ 508,042
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	XA-00D23714-0 96496115	N/A N/A	185,390 144,990
				<u>330,380</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 838,422</u>
U.S. DEPARTMENT OF EDUCATION:				
Adult Education National Leadership Activities	84.191	V191D150034	N/A	\$ 40,831
U. S. ELECTION ASSISTANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State: Help America Vote Act Requirements Payments	90.401	2015-2016-0001	N/A	\$ 217,986
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Aging Cluster:				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Services	93.044	AA-1518 AE-1618	N/A N/A	\$ 316,791 2,116,941
Total Aging Cluster				<u>2,433,732</u>
Passed through National Association of Chronic Disease Directors:				
Chronic Diseases: Research, Control, and Prevention	93.068	0752014	N/A	803

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI025010-01 1H79TI025428-01	N/A N/A	\$ 263,817 372,883
				<u>636,700</u>
Partnerships to Help Improve Community Health	93.331	DEW88	N/A	<u>85,250</u>
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	KPZ20 KPZ30	N/A N/A	1,050 58,118
Passed through Florida Coalition Against Domestic Violence:				
Temporary Assistance for Needy Families		16-2222 DVS 17-2222 DVS	N/A N/A	443,005 118,305
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>620,478</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313 CSLD3	N/A N/A	2,947,543 130,191
				<u>3,077,734</u>
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	15WX-0G-11-23-04-018 16WX-0G-11-23-04-018 15-EA-0F-11-23-01-017 16-EA-0F-11-23-01-017	N/A N/A N/A N/A	220,011 75,175 4,529,627 3,683,743
				<u>8,508,556</u>
Passed through Florida Department of Economic Opportunity				
Community Services Block Grant	93.569	15-SB-0D-11-23-01-016 16-SB-0D-11-23-01-016	N/A N/A	(63,703) 3,067,753
				<u>3,004,050</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)				
Head Start	93.600	04CH011949	N/A	\$ 567,520
		04CH010192-01-00	N/A	48,806,738
		04CH01019202	N/A	9,427,224
		04HP00230104	N/A	2,738,860
		04HP0023-02-00	N/A	769,929
				<u>62,310,271</u>
Passed through Florida Office of State Attorney, 11th Judicial Circuit:				
Child Support Enforcement Demonstrations and Special Projects	93.601	CSDG1	N/A	<u>5,292</u>
Passed through Florida Department of State:				
Voting Access for Individuals with Disabilities	93.617	2014-2015-0003-DAD	N/A	77,834
		2015-2016-0004-DAD	N/A	<u>82,322</u>
				<u>160,156</u>
Passed through Florida Coalition Against Domestic Violence				
Family Violence Prevention and Services/Domestic Violence				
Shelter and and Supportive Service	93.671	16-2222 DVS	N/A	263,818
		17-2222 DVS	N/A	<u>70,187</u>
				<u>334,005</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005-22-00	\$ (5,019)	(5,019)
		H89HA00005-24-00	(60,103)	(60,103)
		H89HA00005-25-04	11,693,991	12,881,409
		H89HA00005-26-00	11,285,478	12,217,436
		H89HA00005-21-06	(160,458)	(160,458)
			<u>22,753,889</u>	<u>24,873,265</u>
Passed through South Florida Behavioral Health Ntework, Inc.:				
Block Grants for Community Mental Health Services	93.958	ME225-6-42	<u>307,296</u>	<u>307,296</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)				
Passed through South Florida Behavioral Health Network, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-5-28	N/A	\$ (222,632)
		ME225-4-28	N/A	2,238,910
		ME225-5-34	N/A	(85,253)
		ME225-6-34	N/A	464,624
		ME225-7-34	N/A	94,344
				<u>2,489,993</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>\$ 23,061,185</u>	<u>\$ 108,847,581</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Retired and Senior Volunteer Program	94.002	13SRSFL006	N/A	\$ 95,471
		16SRSFL009	N/A	17,469
				<u>112,940</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	13GXSFL002	N/A	194,909
		16GSFSL006	N/A	49,828
				<u>244,737</u>
Senior Companion Program	94.016	13XSFL002	N/A	103,866
		16SCSFL003	N/A	369,177
				<u>473,043</u>
Total Foster Grandparent/Senior Companion Cluster				<u>717,780</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>\$</u>	<u>830,720</u>
EXECUTIVE OFFICE OF THE PRESIDENT:				
High Intensity Drug Trafficking Areas Program	95.001	G14MI0004A	N/A	\$ 22,959
		G15MI0004A	N/A	325,742
		G16MI0004A	N/A	80,031
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>\$</u>	<u>428,732</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through the United Way of America				
Emergency Food and Shelter National Board Program	97.024	N/A	N/A	\$ 42,483
		N/A	N/A	50,146
				<u>92,629</u>
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2013-CA-USR-0011	N/A	46,294
		EMW-2015-CA-00028-S01	N/A	1,014,873
		EMW-2014-CA-K00034-S01	N/A	216,877
				<u>1,278,044</u>
Passed through Florida Department of Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	01-RM-L5-11-23-01-036	N/A	827,420
		06-WL-&K-11-23-02-551	N/A	572,027
		06-KF-B&-11-23-02-505	N/A	46,068
		09-PA-C2-11-23-13-579	N/A	121,001
				<u>1,566,516</u>
Passed through Florida Department of Emergency Management				
Emergency Management Performance Grants	97.042	15-FG-5A-11-23-01-110	N/A	357,751
		17-FG-P9-11-23-01-117	N/A	60,098
				<u>417,849</u>
Assistance to Firefighters Grant	97.044	EMW-2012-FP-01157	N/A	7
		EMW-2013-FP-00996	N/A	108,268
		EMW-2014-FO-06704	N/A	784,254
		EMW-2014-FP-00910	N/A	233,307
				<u>1,125,836</u>
Cooperating Technical Partners	97.045	EMW-2015-CA-00071-501	N/A	47,902

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through Florida Executive Office of the Governor:				
Homeland Security Grant Program	97.067	15DS-P9-11-23-23-481	N/A	\$ 79,810
		15DS-P4-11-23-01-322	N/A	9,844
		15DS-P4-11-23-01-321	N/A	18,570
		16DS-T9-11-23-01-310	N/A	98,998
		16DS-T9-11-23-01-327	N/A	5,952
		16DS-T9-11-23-01-428	N/A	168,450
		16DS-T9-11-23-23-313	N/A	80,094
		16-DS-P4-11-23-23-233	N/A	42,965
		15DS-P4-11-23-01-244	N/A	6,927
		16DS-T9-11-16-23-277	N/A	39,375
Passed through City of Miami				
Homeland Security Grant Program	97.067	15DS-P8-11-23-02-453	N/A	788,039
		16DS-U7-11-23-02-368	N/A	129,863
				<u>1,468,887</u>
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2013-FH-00688	N/A	<u>1,256,967</u>
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	<u>358,933</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>\$ 7,613,563</u>
TOTAL FEDERAL EXPENDITURES			\$ 48,060,751	\$ 178,075,717

**Miami-Dade Public Housing and Community Development Department
(A Department of Miami-Dade County, Florida)**

**Schedule of Expenditures of Federal Awards and
State Financial Assistance
Year Ended September 30, 2016**

<u>Federal/State Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
Federal:		
U.S. Department of Housing and Urban Development:		
Low Rent Public Housing	14.850	\$ 35,962,635
Emergency Solutions Grant Program	14.231	827,902
Shelter Plus Care	14.238	31,445
HOME Investment Partnerships Program	14.239	7,322,873
PIH Family Self-Sufficiency Program	14.896	179,367
Community Development Block Grants/Entitlement Grants	14.218	5,113,090
Housing Voucher Cluster:		
Section 8 Housing Choice Vouchers	14.871	\$ 155,291,004
Mainstream Vouchers	14.879	775,351
Total Housing Voucher Cluster		156,066,355
Public Housing Capital Fund	14.872	11,493,304
Project Based Cluster		
Section 8 Housing Assistance Payments Program	14.195	5,031,058
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	19,178,915
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	1,290,986
Total Project Based Cluster		25,500,959
Continuum of Care Program	14.267	79,836
Pass-through the State of Florida:		
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	709,436
Total Federal Expenditures		243,287,202
State:		
Florida Housing Finance Corporation		
State Housing Initiatives Partnerships Program	40.901	5,225,428
Total State Expenditures		5,225,428
Total Federal and State Expenditures		\$ 248,512,630