

**MIAMI-DADE COUNTY,
FLORIDA**

**OMB CIRCULAR A-87
COST ALLOCATION PLAN**

*BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2008*

A CENTRAL SERVICES COST ALLOCATION PLAN



**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

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Certificate of Cost Allocation

Certificate of Cost Allocation Plan

Miami-Dade County, Florida

Fiscal Year Ended September 30, 2008


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 FY2008 actual costs to establish cost allocations or billings for FY2010 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), 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 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:

Carter Hammer

Title:

Finance Director

Date of Execution:

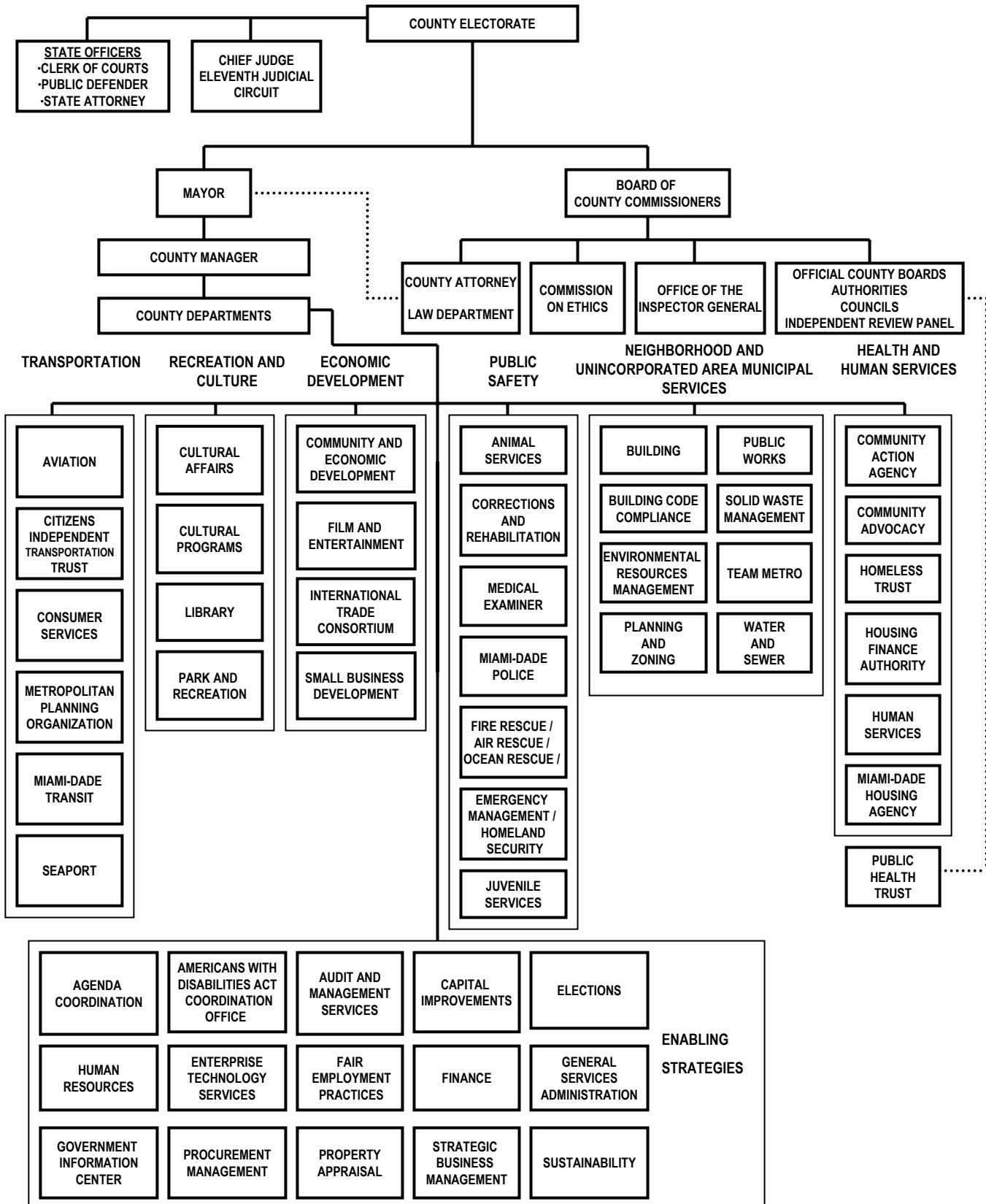
7/9/2010

Organization Chart

MIAMI-DADE COUNTY

TABLE OF ORGANIZATION

2007-2008



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 Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribal Governments (2 CFR Part 225).

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 Circular A-87 guidelines and full costing 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.

C. Establishing the Statistical Measurements or Bases for Allocation

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

D. Accommodating Exceptions and Adjustments

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

II. The Double Step-Down Methodology

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

To demonstrate the potential inequity of a single step-down, 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.

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.

The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.

A. The First Step-Down

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

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 MAXIMUS 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 D	<p>Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.</p>

4. Schedule E	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.
5. 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) 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 repeated the steps provided above in this section.

Cost Allocation Plan

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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Allocated Costs By Department

Central Service Departments	AD - Animal Services	AV - Aviation	BC - Building Code Compliance	BL - Building	CA - Community Action Agency	CD - Community & Economic Development	CH - County-wide Health Planning
Depreciation	89,963	0	16,625	31,811	334,492	13,033	0
Leave Payouts	64,549	1,312,707	74,051	247,053	352,777	128,590	7,219
AG - Agenda Coordination	6,382	67,017	1,596	0	1,596	37,498	1,596
AT - County Attorney	72,864	1,600,936	110,338	237,330	12,491	208,184	16,654
AU - Audit and Management	0	549,737	0	0	52,383	113,421	0
BU - Strategic Business	44,673	55,872	44,673	28,397	49,521	506,282	48
CC - County Commission	10,091	127,772	6,787	29,260	77,232	8,713	734
CE - County Executive	32,343	409,573	21,758	93,793	247,567	27,933	2,352
CQ - Capital Improvement	0	2,625	34	871	0	510	0
DA - ADA Coordination	8,341	8,341	8,341	8,341	8,341	8,341	8,341
ER - Human Resources	33,100	424,863	20,373	88,420	230,986	28,365	2,038
ET - Enterprise Technology	151,930	1,162,625	3,819	(61,652)	1,185,641	35,755	11,048
FE - Fair Employment	2,919	36,969	1,964	8,466	22,346	2,521	212
FN - Finance	15,691	66,890	16,565	45,005	91,594	29,504	874
GG - General Government	17,284	75,999	17,268	58,654	1,660,267	52,778	1,327
GI - Government Information	1,178,169	42,077	51,821	232,494	10,955	78,877	6
IG - Inspector General	2,187	0	1,058	2,379	13,355	273	1
PM - Procurement	6,033	0	5,167	4,721	13,062	5,429	263
SB - Small Business	7,425	0	3,592	8,076	45,328	924	5
Total Allocated	1,743,944	5,944,003	405,830	1,063,419	4,409,934	1,286,931	52,718
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,743,944	5,944,003	405,830	1,063,419	4,409,934	1,286,931	52,718
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,743,944	5,944,003	405,830	1,063,419	4,409,934	1,286,931	52,718

Miami-Dade County, Florida
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Allocated Costs By Department

Central Service Departments	CL - Clerk of Court	CR - Corrections & Rehabilitation	CS - Consumer Services	CU - Cultural Affairs	DE - Environmental Resources Mgmt	EC - Commission on Ethics & Public Trust	EH - Dpt of Emgncy Mgmt/ Homeland Scty
Depreciation	1,684,268	4,549,960	10,664	84,978	940,567	0	830
Leave Payouts	869,804	2,380,041	86,532	24,285	391,852	18,180	21,829
AG - Agenda Coordination	0	4,787	23,137	19,945	75,793	0	3,192
AT - County Attorney	33,310	512,133	66,619	39,555	503,806	16,654	4,164
AU - Audit and Management	21,666	73,201	0	110,593	0	0	0
BU - Strategic Business	12,467	104,557	37,055	79,303	50,002	7,273	54,369
CC - County Commission	121,444	231,421	11,006	2,752	42,744	1,376	2,019
CE - County Executive	389,284	741,818	35,282	8,820	137,014	4,410	6,469
CQ - Capital Improvement	0	424	0	21	704	0	0
DA - ADA Coordination	8,341	8,341	8,341	8,341	8,341	8,341	8,341
ER - Human Resources	400,460	1,163,382	34,785	7,895	138,314	3,820	6,265
ET - Enterprise Technology	1,583,195	4,211,388	20,224	(2,291)	(93,694)	20,718	30,385
FE - Fair Employment	35,138	66,958	3,185	796	12,368	398	584
FN - Finance	85,522	149,032	23,342	7,276	66,105	1,773	2,816
GG - General Government	7,032,828	3,566,385	402,376	2,786	78,836	7,325	4,049
GI - Government Information	22,792	82,972	86,505	66,154	62,687	9,310	66,015
IG - Inspector General	13,645	40,527	771	7,253	14,101	0	190
PM - Procurement	26,517	64,811	3,515	3,069	9,757	0	79
SB - Small Business	46,313	137,553	2,615	24,617	47,860	0	645
Total Allocated	12,386,994	18,089,691	855,954	496,148	2,487,157	99,578	212,241
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	12,386,994	18,089,691	855,954	496,148	2,487,157	99,578	212,241
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,386,994	18,089,691	855,954	496,148	2,487,157	99,578	212,241

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Allocated Costs By Department

Central Service Departments	EL - Elections	EZ - Empowerment Zone	FR - Fire	GS01 - General Services Administration	GS02 - Fleet Management	GS03 - Materials Management	GS05 - Risk Management
Depreciation	3,328,858	0	10,550,032	142,468	8,993,262	254,778	106,140
Leave Payouts	186,652	707	2,907,351	39,849	203,327	39,197	106,663
AG - Agenda Coordination	3,989	0	18,350	5,050	23,551	4,763	11,584
AT - County Attorney	79,110	22,900	451,760	605,816	0	0	1,382,343
AU - Audit and Management	386,762	18,272	0	13	221	40	37
BU - Strategic Business	37,055	0	70,455	1,386	22,164	3,810	3,810
CC - County Commission	17,519	0	237,658	4,953	23,115	4,678	11,374
CE - County Executive	56,158	0	761,811	15,877	74,094	14,995	36,459
CQ - Capital Improvement	0	0	894	0	0	0	0
DA - ADA Coordination	8,341	0	8,341	500	2,670	500	1,334
ER - Human Resources	54,975	0	1,255,689	20,793	75,479	15,276	37,140
ET - Enterprise Technology	274,391	0	21,909	23,814	52,714	10,944	32,786
FE - Fair Employment	5,069	0	68,763	1,433	6,688	1,354	3,291
FN - Finance	20,316	41	175,034	14,860	256,014	45,726	43,846
GG - General Government	2,265,876	9	151,221	11,120	95,752	17,182	30,215
GI - Government Information	145,646	0	48,019	4,077	19,031	3,852	9,364
IG - Inspector General	21,921	0	92,640	6,136	111,391	19,845	18,401
PM - Procurement	4,852	0	60,693	6,594	119,712	21,327	19,775
SB - Small Business	74,403	0	314,430	20,826	378,075	67,357	62,454
Total Allocated	6,971,893	41,929	17,195,050	925,565	10,457,260	525,624	1,917,016
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,971,893	41,929	17,195,050	925,565	10,457,260	525,624	1,917,016
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,971,893	41,929	17,195,050	925,565	10,457,260	525,624	1,917,016

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Allocated Costs By Department

Central Service Departments	GS06 - Facilities & Utilities Mgmt	GS09 - Design & Construction Svcs	GS10 - Real Estate Development	GS30 - General Services Major Capital	HS - Human Services	HT - Homeless Trust	HU - Hurricane Recovery
Depreciation	566,347	24,211	15,053	0	723,459	16,674	0
Leave Payouts	124,310	110,078	23,479	0	520,808	12,651	3,507
AG - Agenda Coordination	15,980	11,121	2,146	0	3,192	5,584	0
AT - County Attorney	0	0	0	0	112,420	56,210	0
AU - Audit and Management	209	69	7	27	231,310	1,698	0
BU - Strategic Business	20,778	6,926	693	2,424	52,790	19,739	0
CC - County Commission	15,685	10,916	2,109	0	85,305	1,284	91
CE - County Executive	50,278	34,989	6,762	0	273,440	4,117	294
CQ - Capital Improvement	0	4,159	0	0	0	0	0
DA - ADA Coordination	1,835	1,251	250	0	8,341	8,341	8,341
ER - Human Resources	51,218	35,642	6,888	0	264,530	3,566	254
ET - Enterprise Technology	32,731	11,865	3,646	0	1,284,495	(413)	1,380
FE - Fair Employment	4,539	3,158	610	0	24,682	371	26
FN - Finance	240,813	79,873	8,267	31,497	319,575	7,668	7,965
GG - General Government	74,409	37,315	6,068	6,416	786,882	2,170	1,666
GI - Government Information	12,913	8,987	1,738	0	641,131	10,555	1
IG - Inspector General	105,331	34,414	3,472	13,964	8,216	25	0
PM - Procurement	113,198	36,984	3,731	15,007	26,123	157	0
SB - Small Business	357,504	116,806	11,785	47,396	27,887	86	0
Total Allocated	1,788,078	568,764	96,704	116,731	5,394,586	150,483	23,525
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,788,078	568,764	96,704	116,731	5,394,586	150,483	23,525
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,788,078	568,764	96,704	116,731	5,394,586	150,483	23,525

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Allocated Costs By Department

Central Service Departments	IC - International Consortium	JU - Juvenile Assessment Center	LB - Libraries	ME - Medical Examiner	MM - Metro-Miami Action Plan Trust	MP - Metropolitan Planning Organization	MT - Transit
Depreciation	14,471	47,954	7,640,520	388,726	885	22,289	734,298
Leave Payouts	10,792	79,071	382,048	62,835	18,229	24,603	2,798,264
AG - Agenda Coordination	0	0	1,596	798	798	0	40,688
AT - County Attorney	2,082	0	16,654	12,491	52,046	22,900	1,140,849
AU - Audit and Management	0	0	0	0	289,973	0	397,057
BU - Strategic Business	12,467	182,496	93,848	33,125	24,588	12,467	154,172
CC - County Commission	1,101	10,640	64,208	6,146	2,386	1,468	348,829
CE - County Executive	3,528	34,106	205,815	19,700	7,645	4,704	1,118,166
CQ - Capital Improvement	0	0	0	0	0	0	1,460
DA - ADA Coordination	8,341	8,341	8,341	8,341	8,341	8,341	8,341
ER - Human Resources	3,259	34,426	283,582	19,557	7,538	4,177	1,226,919
ET - Enterprise Technology	16,575	180,574	156,548	92,539	35,910	(1,888)	3,996,343
FE - Fair Employment	319	3,078	18,578	1,778	690	424	100,928
FN - Finance	2,330	12,657	82,594	12,518	6,039	4,555	300,400
GG - General Government	33,077	80,810	47,235	1,573,478	2,546	1,623	2,685,726
GI - Government Information	46,198	81,738	84,657	10,473	35,708	24,096	3,140
IG - Inspector General	35	3,555	12,762	6,209	95	84	239,988
PM - Procurement	840	1,574	22,005	7,501	1,863	341	30,504
SB - Small Business	119	12,066	43,315	21,074	322	285	814,554
Total Allocated	155,534	773,086	9,164,306	2,277,289	495,602	130,469	16,140,626
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	155,534	773,086	9,164,306	2,277,289	495,602	130,469	16,140,626
Adjustments	0	0	0	0	0	0	0
Proposed Costs	155,534	773,086	9,164,306	2,277,289	495,602	130,469	16,140,626

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Allocated Costs By Department

Central Service Departments	ND - Non-Department	OC - Office of the Courts	OE - Office of Employee Recognition	OF - Film and Entertainment	OS - Sustainability	PA - Property Appraiser	PD - Police
Depreciation	4,173	2,724,395	0	0	0	241,445	8,181,656
Leave Payouts	0	150,894	0	6,100	2,025	220,624	4,376,957
AG - Agenda Coordination	3,989	0	0	0	0	9,574	11,967
AT - County Attorney	410,123	0	0	0	0	739,054	1,294,906
AU - Audit and Management	64,545	8,599	0	0	0	0	0
BU - Strategic Business	1,882,732	39,662	0	12,467	24,588	24,588	212,075
CC - County Commission	4,862	22,748	0	550	0	24,307	442,658
CE - County Executive	15,584	72,917	0	1,765	0	77,916	1,418,947
CQ - Capital Improvement	0	0	0	0	0	0	112
DA - ADA Coordination	8,341	8,341	0	8,341	0	8,341	8,341
ER - Human Resources	13,500	63,169	0	1,528	0	113,756	2,088,257
ET - Enterprise Technology	73,203	1,543,760	0	8,287	0	789,469	7,730,233
FE - Fair Employment	1,407	6,582	0	159	0	7,033	128,080
FN - Finance	549,535	26,497	3	1,426	579	11,616	208,532
GG - General Government	114,238	14,311,098	1	550	1,059	1,189,891	1,699,630
GI - Government Information	540,146	187	0	27,423	17,420	539,249	145,681
IG - Inspector General	79	1,141	0	83	0	1,654	51,711
PM - Procurement	682	5,062	0	551	0	2,570	52,011
SB - Small Business	267	3,873	0	281	0	5,615	175,513
Total Allocated	3,687,406	18,988,925	4	69,511	45,671	4,006,702	28,227,267
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,687,406	18,988,925	4	69,511	45,671	4,006,702	28,227,267
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,687,406	18,988,925	4	69,511	45,671	4,006,702	28,227,267

Miami-Dade County, Florida
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Allocated Costs By Department

Central Service Departments	PI - Private Industry Council	PR - Park & Recreation	PW - Public Works	PZ - Planning & Zoning	RB - Community Advocacy	RO - Community Redevelopment Office	SF - South Florida Emp Dept
Depreciation	0	5,060,824	1,252,109	211,229	0	0	0
Leave Payouts	57,698	722,408	468,938	126,304	25,989	0	0
AG - Agenda Coordination	0	49,465	271,257	35,104	3,192	0	0
AT - County Attorney	0	632,880	938,910	1,207,468	0	0	68,701
AU - Audit and Management	0	0	188,374	0	0	0	0
BU - Strategic Business	0	104,431	74,109	69,260	29,782	0	2,424
CC - County Commission	0	168,315	76,132	14,767	1,284	0	6,054
CE - County Executive	0	539,531	244,038	47,338	4,117	0	19,405
CQ - Capital Improvement	0	3,608	5,349	43	0	0	0
DA - ADA Coordination	0	8,341	8,341	8,341	8,341	0	8,341
ER - Human Resources	0	518,675	288,838	45,990	3,617	0	19,657
ET - Enterprise Technology	0	2,564,084	853,032	757,190	19,337	0	91,158
FE - Fair Employment	0	48,699	22,028	4,273	371	0	1,752
FN - Finance	779	595,353	186,342	27,651	3,088	2	3,709
GG - General Government	159	623,637	1,035,212	395,105	4,894	0	3,622
GI - Government Information	0	379,573	376,237	62,839	25,471	0	50
IG - Inspector General	0	76,709	127,610	343	85	0	0
PM - Procurement	0	173,717	48,418	2,492	394	0	0
SB - Small Business	0	260,359	433,123	1,166	290	0	0
Total Allocated	58,636	12,530,609	6,898,397	3,016,903	130,252	2	224,873
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	58,636	12,530,609	6,898,397	3,016,903	130,252	2	224,873
Adjustments	0	0	0	0	0	0	0
Proposed Costs	58,636	12,530,609	6,898,397	3,016,903	130,252	2	224,873

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Allocated Costs By Department

Central Service Departments	SP - Seaport	SW - Solid Waste Management	TM - Team Metro	TT - Office of the CITT	VZ - Vizcaya Museum and Gardens	All Other	SubTotal
Depreciation	0	0	54,538	31,293	0	10,330,356	69,419,634
Leave Payouts	303,347	666,852	144,569	10,166	31,874	2,313,217	23,261,852
AG - Agenda Coordination	18,350	3,192	798	0	0	55,847	854,464
AT - County Attorney	403,877	110,338	64,537	29,145	39,555	3,734,824	17,066,937
AU - Audit and Management	176,721	2,602	48,876	436,147	0	677,864	3,850,424
BU - Strategic Business	83,155	301,290	0	12,467	24,588	273,877	5,001,180
CC - County Commission	33,755	84,296	19,538	825	4,219	273,156	2,700,282
CE - County Executive	108,201	270,206	62,627	2,647	13,525	875,598	8,655,716
CQ - Capital Improvement	1,682	736	0	0	589	18,652	42,473
DA - ADA Coordination	8,341	8,341	8,341	8,341	8,341	50,078	400,399
ER - Human Resources	110,656	309,590	54,253	2,344	13,190	968,134	10,599,128
ET - Enterprise Technology	(81,758)	(169,760)	334,907	12,429	(5,596)	(979,233)	28,026,696
FE - Fair Employment	9,766	24,389	5,653	239	1,221	79,034	781,289
FN - Finance	49,283	92,669	43,592	2,627	9,332	227,334	4,314,526
GG - General Government	26,026	81,172	436,402	925	3,899	7,738,255	48,554,733
GI - Government Information	115,913	1,167,513	161	70,530	44,567	746,709	7,441,827
IG - Inspector General	24,342	55,133	1,711	410	1,162	3,698	1,140,095
PM - Procurement	23,711	26,386	4,144	263	8,970	7,239	991,814
SB - Small Business	82,621	187,128	5,807	1,390	3,944	12,550	3,869,624
Total Allocated	1,497,989	3,222,073	1,290,454	622,188	203,380	27,407,189	236,973,093
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,497,989	3,222,073	1,290,454	622,188	203,380	27,407,189	236,973,093
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,497,989	3,222,073	1,290,454	622,188	203,380	27,407,189	236,973,093

Miami-Dade County, Florida
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Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
Depreciation	0	0	69,419,634
Leave Payouts	0	0	23,261,852
AG - Agenda Coordination	0	0	854,464
AT - County Attorney	0	0	17,066,937
AU - Audit and Management	0	0	3,850,424
BU - Strategic Business	0	226,849	5,228,029
CC - County Commission	0	17,327,554	20,027,836
CE - County Executive	0	413,473	9,069,189
CQ - Capital Improvement	0	121,013	163,486
DA - ADA Coordination	0	824,378	1,224,777
ER - Human Resources	0	0	10,599,128
ET - Enterprise Technology	22,622,048	(6,513,038)	44,135,706
FE - Fair Employment	0	0	781,289
FN - Finance	0	44,535,580	48,850,106
GG - General Government	0	190,542,823	239,097,556
GI - Government Information	2,539,000	1,454,669	11,435,496
IG - Inspector General	0	0	1,140,095
PM - Procurement	0	0	991,814
SB - Small Business	0	0	3,869,624
Total Allocated	25,161,048	248,933,301	511,067,442
Roll Forward	0	0	0
Cost With Roll Forward	25,161,048	248,933,301	511,067,442
Adjustments	0	0	0
Proposed Costs	25,161,048	248,933,301	511,067,442

Miami-Dade County, Florida
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Depreciation	0	72,670,472	
Leave Payouts	0	25,337,223	
AG - Agenda Coordination	1,148,311	(174,747)	
AT - County Attorney	19,844,721	(644,773)	
AU - Audit and Management	5,987,211	(1,558,633)	
BU - Strategic Business Management	29,927,140	(24,978,484)	
CC - County Commission	18,036,765	(2,806,528)	
CE - County Executive	8,993,405	(1,651,334)	
CQ - Capital Improvement	4,779,002	(5,198,315)	
DA - ADA Coordination	1,576,159	(367,206)	
ER - Human Resources	10,528,465	(2,339,853)	
ET - Enterprise Technology Services	156,663,952	(112,757,836)	
FE - Fair Employment Practices	906,671	(211,865)	
FN - Finance	47,308,979	(2,504,560)	
GG - General Government	827,309,127	(581,086,161)	
GI - Government Information Center	17,504,263	(3,645,180)	
IG - Inspector General	4,771,929	(4,378,281)	
PM - Procurement Management	10,050,197	(11,386,661)	
SB - Small Business Development	6,563,634	(3,149,767)	
AD - Animal Services			1,743,944
AV - Aviation			5,944,003
BC - Building Code Compliance			405,830
BL - Building			1,063,419
CA - Community Action Agency			4,409,934
CD - Community & Economic Development			1,286,931
CH - County-wide Health Planning			52,718
CL - Clerk of Court			12,386,994
CR - Corrections & Rehabilitation			18,089,691
CS - Consumer Services			855,954
CU - Cultural Affairs			496,148
DE - Environmental Resources Mgmt			2,487,157
EC - Commission on Ethics & Public Trust			99,578
EH - Dpt of Emgncy Mgmt/ Homeland Scty			212,241
EL - Elections			6,971,893
EZ - Empowerment Zone			41,929
FR - Fire			17,195,050

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
GS01 - General Services Administration			925,565
GS02 - Fleet Management			10,457,260
GS03 - Materials Management			525,624
GS05 - Risk Management			1,917,016
GS06 - Facilities & Utilities Mgmt			1,788,078
GS09 - Design & Construction Svcs			568,764
GS10 - Real Estate Development			96,704
GS30 - General Services Major Capital			116,731
HS - Human Services			5,394,586
HT - Homeless Trust			150,483
HU - Hurricane Recovery			23,525
IC - International Consortium			155,534
JU - Juvenile Assessment Center			773,086
LB - Libraries			9,164,306
ME - Medical Examiner			2,277,289
MM - Metro-Miami Action Plan Trust			495,602
MP - Metropolitan Planning Organization			130,469
MT - Transit			16,140,626
ND - Non-Department			3,687,406
OC - Office of the Courts			18,988,925
OE - Office of Employee Recognition			4
OF - Film and Entertainment			69,511
OS - Sustainability			45,671
PA - Property Appraiser			4,006,702
PD - Police			28,227,267
PI - Private Industry Council			58,636
PR - Park & Recreation			12,530,609
PW - Public Works			6,898,397
PZ - Planning & Zoning			3,016,903
RB - Community Advocacy			130,252
RO - Community Redevelopment Office			2
SF - South Florida Emp Dept			224,873
SP - Seaport			1,497,989
SW - Solid Waste Management			3,222,073
TM - Team Metro			1,290,454
TT - Office of the CITT			622,188

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Summary Of Allocated Costs

Miami-Dade County, Florida - OMB A-87
Actual 2008 Version 7.0001-1
Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
VZ - Vizcaya Museum and Gardens			203,380	
All Other			27,407,189	
Direct Billed Total			25,161,048	
Unallocated Total			248,933,301	
Totals	1,171,899,931	(660,832,489)	511,067,442	Deviation 0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County Commission 7.5
Depreciation	(72,670,472)	0	0	0	0	0	0
Leave Payouts	0	(25,337,223)	0	0	0	0	0
AG - Agenda Coordination	31,203	9,827	(1,238,217)	0	0	6,456	607
AT - County Attorney	164,261	183,890	0	(20,720,568)	0	24,286	8,190
AU - Audit and Management	0	54,782	0	12,491	(4,695,790)	76,854	2,973
BU - Strategic Business	99,306	63,263	27,923	112,420	0	(5,919,793)	4,004
CC - County Commission	211,258	136,874	0	1,065,903	0	37,055	(20,189,543)
CE - County Executive	151,038	84,221	227,379	576,670	0	12,467	6,054
CQ - Capital Improvement	58,908	42,397	15,957	158,220	0	37,055	3,303
DA - ADA Coordination	15,378	3,955	0	0	0	24,588	642
ER - Human Resources	172,825	101,374	0	351,831	22,571	54,803	11,557
ET - Enterprise Technology	1,779,126	678,256	798	12,491	279,168	129,145	54,301
FE - Fair Employment	11,367	7,742	0	18,736	0	12,467	550
FN - Finance	160,879	236,804	24,733	888,946	368,377	68,806	30,452
GG - General Government	6,918	139,979	0	4,164	0	51,945	458
GI - Government Information	179,663	144,949	798	0	0	49,521	19,170
IG - Inspector General	0	42,107	0	16,654	0	7,273	3,027
PM - Procurement	101,997	87,072	84,569	374,732	175,250	37,055	16,235
SB - Small Business	106,711	57,879	1,596	60,373	0	61,988	184
AD - Animal Services	89,963	64,549	6,382	72,864	0	44,673	10,091
AV - Aviation	0	1,312,707	67,017	1,600,936	549,737	55,872	127,772
BC - Building Code Compliance	16,625	74,051	1,596	110,338	0	44,673	6,787
BL - Building	31,811	247,053	0	237,330	0	28,397	29,260
CA - Community Action Agency	334,492	352,777	1,596	12,491	52,383	49,521	77,232
CD - Community & Economic	13,033	128,590	37,498	208,184	113,421	506,282	8,713
CH - County-wide Health	0	7,219	1,596	16,654	0	48	734
CL - Clerk of Court	1,684,268	869,804	0	33,310	21,666	12,467	121,444
CR - Corrections &	4,549,960	2,380,041	4,787	512,133	73,201	104,557	231,421
CS - Consumer Services	10,664	86,532	23,137	66,619	0	37,055	11,006
CU - Cultural Affairs	84,978	24,285	19,945	39,555	110,593	79,303	2,752
DE - Environmental Resources	940,567	391,852	75,793	503,806	0	50,002	42,744
EC - Commission on Ethics &	0	18,180	0	16,654	0	7,273	1,376
EH - Dpt of Emgncy Mgmt/	830	21,829	3,192	4,164	0	54,369	2,019
EL - Elections	3,328,858	186,652	3,989	79,110	386,762	37,055	17,519
EZ - Empowerment Zone	0	707	0	22,900	18,272	0	0

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	Depreciation 1.5	Leave Payouts 2.5	AG - Agenda 3.5	AT - County Attorney 4.5	AU - Audit and 5.5	BU - Strategic Business 6.5	CC - County Commission 7.5
FR - Fire	10,550,032	2,907,351	18,350	451,760	0	70,455	237,658
GS01 - General Services	142,468	39,849	5,050	605,816	13	1,386	4,953
GS02 - Fleet Management	8,993,262	203,327	23,551	0	221	22,164	23,115
GS03 - Materials Management	254,778	39,197	4,763	0	40	3,810	4,678
GS05 - Risk Management	106,140	106,663	11,584	1,382,343	37	3,810	11,374
GS06 - Facilities & Utilities	566,347	124,310	15,980	0	209	20,778	15,685
GS09 - Design & Construction	24,211	110,078	11,121	0	69	6,926	10,916
GS10 - Real Estate	15,053	23,479	2,146	0	7	693	2,109
GS30 - General Services Major	0	0	0	0	27	2,424	0
HS - Human Services	723,459	520,808	3,192	112,420	231,310	52,790	85,305
HT - Homeless Trust	16,674	12,651	5,584	56,210	1,698	19,739	1,284
HU - Hurricane Recovery	0	3,507	0	0	0	0	91
IC - International Consortium	14,471	10,792	0	2,082	0	12,467	1,101
JU - Juvenile Assessment	47,954	79,071	0	0	0	182,496	10,640
LB - Libraries	7,640,520	382,048	1,596	16,654	0	93,848	64,208
ME - Medical Examiner	388,726	62,835	798	12,491	0	33,125	6,146
MM - Metro-Miami Action Plan	885	18,229	798	52,046	289,973	24,588	2,386
MP - Metropolitan Planning	22,289	24,603	0	22,900	0	12,467	1,468
MT - Transit	734,298	2,798,264	40,688	1,140,849	397,057	154,172	348,829
ND - Non-Department	4,173	0	3,989	410,123	64,545	1,882,732	4,862
OC - Office of the Courts	2,724,395	150,894	0	0	8,599	39,662	22,748
OE - Office of Employee	0	0	0	0	0	0	0
OF - Film and Entertainment	0	6,100	0	0	0	12,467	550
OS - Sustainability	0	2,025	0	0	0	24,588	0
PA - Property Appraiser	241,445	220,624	9,574	739,054	0	24,588	24,307
PD - Police	8,181,656	4,376,957	11,967	1,294,906	0	212,075	442,658
PI - Private Industry Council	0	57,698	0	0	0	0	0
PR - Park & Recreation	5,060,824	722,408	49,465	632,880	0	104,431	168,315
PW - Public Works	1,252,109	468,938	271,257	938,910	188,374	74,109	76,132
PZ - Planning & Zoning	211,229	126,304	35,104	1,207,468	0	69,260	14,767
RB - Community Advocacy	0	25,989	3,192	0	0	29,782	1,284
RO - Community	0	0	0	0	0	0	0
SF - South Florida Emp Dept	0	0	0	68,701	0	2,424	6,054
SP - Seaport	0	303,347	18,350	403,877	176,721	83,155	33,755
SW - Solid Waste Management	0	666,852	3,192	110,338	2,602	301,290	84,296

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	Depreciation	Leave Payouts	AG - Agenda	AT - County Attorney	AU - Audit and	BU - Strategic Business	CC - County Commission
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
TM - Team Metro	54,538	144,569	798	64,537	48,876	0	19,538
TT - Office of the CITT	31,293	10,166	0	29,145	436,147	12,467	825
VZ - Vizcaya Museum and	0	31,874	0	39,555	0	24,588	4,219
All Other	10,330,356	2,313,217	55,847	3,734,824	677,864	273,877	273,156
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	226,849	17,327,554
Total	0	0	0	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	CE - County Executive	CQ - Capital Improvement	DA - ADA Coordination	ER - Human Resources	ET - Enterprise	FE - Fair Employment	FN - Finance
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
Depreciation	0	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0	0
AG - Agenda Coordination	2,528	0	6,583	2,034	13,205	241	926
AT - County Attorney	34,132	0	6,583	27,455	178,280	3,260	6,896
AU - Audit and Management	12,389	0	6,583	10,124	66,135	1,183	3,305
BU - Strategic Business	16,686	0	6,583	14,696	93,950	1,594	12,423
CC - County Commission	48,037	0	6,583	38,759	286,571	4,588	32,124
CE - County Executive	(9,631,348)	0	6,583	13,621	87,178	1,594	5,443
CQ - Capital Improvement	10,585	(163,506)	6,583	7,639	27,792	869	4,331
DA - ADA Coordination	2,058	20	(1,345,927)	1,464	9,244	169	1,161
ER - Human Resources	37,047	0	8,341	(11,114,128)	1,055,388	3,043	15,954
ET - Enterprise Technology	174,062	0	8,341	178,284	(48,830,646)	14,296	117,346
FE - Fair Employment	1,765	0	8,341	1,579	8,287	(832,242)	911
FN - Finance	97,616	0	8,341	98,032	2,269,126	8,811	(50,229,350)
GG - General Government	1,470	0	8,341	1,273	6,905	133	19,180
GI - Government Information	61,450	0	8,341	62,433	288,667	5,546	14,722
IG - Inspector General	9,703	0	8,341	8,405	45,580	876	577,938
PM - Procurement	52,042	0	8,341	46,761	255,870	4,697	562,233
SB - Small Business	589	0	8,341	2,441	2,762	53	4,351
AD - Animal Services	32,343	0	8,341	33,100	151,930	2,919	15,691
AV - Aviation	409,573	2,625	8,341	424,863	1,162,625	36,969	66,890
BC - Building Code Compliance	21,758	34	8,341	20,373	3,819	1,964	16,565
BL - Building	93,793	871	8,341	88,420	(61,652)	8,466	45,005
CA - Community Action Agency	247,567	0	8,341	230,986	1,185,641	22,346	91,594
CD - Community & Economic	27,933	510	8,341	28,365	35,755	2,521	29,504
CH - County-wide Health	2,352	0	8,341	2,038	11,048	212	874
CL - Clerk of Court	389,284	0	8,341	400,460	1,583,195	35,138	85,522
CR - Corrections &	741,818	424	8,341	1,163,382	4,211,388	66,958	149,032
CS - Consumer Services	35,282	0	8,341	34,785	20,224	3,185	23,342
CU - Cultural Affairs	8,820	21	8,341	7,895	(2,291)	796	7,276
DE - Environmental Resources	137,014	704	8,341	138,314	(93,694)	12,368	66,105
EC - Commission on Ethics &	4,410	0	8,341	3,820	20,718	398	1,773
EH - Dpt of Emgncy Mgmt/	6,469	0	8,341	6,265	30,385	584	2,816
EL - Elections	56,158	0	8,341	54,975	274,391	5,069	20,316
EZ - Empowerment Zone	0	0	0	0	0	0	41

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	CE - County Executive	CQ - Capital Improvement	DA - ADA Coordination	ER - Human Resources	ET - Enterprise	FE - Fair Employment	FN - Finance
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
FR - Fire	761,811	894	8,341	1,255,689	21,909	68,763	175,034
GS01 - General Services	15,877	0	500	20,793	23,814	1,433	14,860
GS02 - Fleet Management	74,094	0	2,670	75,479	52,714	6,688	256,014
GS03 - Materials Management	14,995	0	500	15,276	10,944	1,354	45,726
GS05 - Risk Management	36,459	0	1,334	37,140	32,786	3,291	43,846
GS06 - Facilities & Utilities	50,278	0	1,835	51,218	32,731	4,539	240,813
GS09 - Design & Construction	34,989	4,159	1,251	35,642	11,865	3,158	79,873
GS10 - Real Estate	6,762	0	250	6,888	3,646	610	8,267
GS30 - General Services Major	0	0	0	0	0	0	31,497
HS - Human Services	273,440	0	8,341	264,530	1,284,495	24,682	319,575
HT - Homeless Trust	4,117	0	8,341	3,566	(413)	371	7,668
HU - Hurricane Recovery	294	0	8,341	254	1,380	26	7,965
IC - International Consortium	3,528	0	8,341	3,259	16,575	319	2,330
JU - Juvenile Assessment	34,106	0	8,341	34,426	180,574	3,078	12,657
LB - Libraries	205,815	0	8,341	283,582	156,548	18,578	82,594
ME - Medical Examiner	19,700	0	8,341	19,557	92,539	1,778	12,518
MM - Metro-Miami Action Plan	7,645	0	8,341	7,538	35,910	690	6,039
MP - Metropolitan Planning	4,704	0	8,341	4,177	(1,888)	424	4,555
MT - Transit	1,118,166	1,460	8,341	1,226,919	3,996,343	100,928	300,400
ND - Non-Department	15,584	0	8,341	13,500	73,203	1,407	549,535
OC - Office of the Courts	72,917	0	8,341	63,169	1,543,760	6,582	26,497
OE - Office of Employee	0	0	0	0	0	0	3
OF - Film and Entertainment	1,765	0	8,341	1,528	8,287	159	1,426
OS - Sustainability	0	0	0	0	0	0	579
PA - Property Appraiser	77,916	0	8,341	113,756	789,469	7,033	11,616
PD - Police	1,418,947	112	8,341	2,088,257	7,730,233	128,080	208,532
PI - Private Industry Council	0	0	0	0	0	0	779
PR - Park & Recreation	539,531	3,608	8,341	518,675	2,564,084	48,699	595,353
PW - Public Works	244,038	5,349	8,341	288,838	853,032	22,028	186,342
PZ - Planning & Zoning	47,338	43	8,341	45,990	757,190	4,273	27,651
RB - Community Advocacy	4,117	0	8,341	3,617	19,337	371	3,088
RO - Community	0	0	0	0	0	0	2
SF - South Florida Emp Dept	19,405	0	8,341	19,657	91,158	1,752	3,709
SP - Seaport	108,201	1,682	8,341	110,656	(81,758)	9,766	49,283
SW - Solid Waste Management	270,206	736	8,341	309,590	(169,760)	24,389	92,669

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	CE - County Executive	CQ - Capital Improvement	DA - ADA Coordination	ER - Human Resources	ET - Enterprise	FE - Fair Employment	FN - Finance
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
TM - Team Metro	62,627	0	8,341	54,253	334,907	5,653	43,592
TT - Office of the CITT	2,647	0	8,341	2,344	12,429	239	2,627
VZ - Vizcaya Museum and	13,525	589	8,341	13,190	(5,596)	1,221	9,332
All Other	875,598	18,652	50,078	968,134	(979,233)	79,034	227,334
Direct Billings	0	0	0	0	22,622,048	0	0
Unallocated	413,473	121,013	824,378	0	(6,513,038)	0	44,535,580
Total	0	0	0	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	GG - General Government 15.5	GI - Government 16.5	IG - Inspector General 17.5	PM - Procurement 18.5	SB - Small Business 19.5	Total Plan Allocated
Depreciation	0	0	0	0	0	0
Leave Payouts	0	0	0	0	0	0
AG - Agenda Coordination	156,755	34,288	0	0	0	0
AT - County Attorney	841,744	38,322	373	1,637	1,311	0
AU - Audit and Management	10,907	7,743	141	1,106	496	0
BU - Strategic Business	424,936	70,445	4,419	2,950	15,539	0
CC - County Commission	1,051,135	2,011,953	1,133	23,350	3,983	0
CE - County Executive	790,222	322,310	281	3,227	989	0
CQ - Capital Improvement	182,762	25,999	16	346	57	0
DA - ADA Coordination	77,368	5	199	23	700	0
ER - Human Resources	915,496	152,116	4,303	3,734	15,133	0
ET - Enterprise Technology	1,017,655	8,411	90,240	65,279	317,331	0
FE - Fair Employment	57,931	7,711	1	46	2	0
FN - Finance	63,279	1,073,418	4,536	6,823	15,952	0
GG - General Government	(246,465,524)	4	33	1,637	118	0
GI - Government Information	498,191	(15,214,566)	3,168	7,722	11,142	0
IG - Inspector General	125,225	9,554	(1,249,632)	968	333	0
PM - Procurement	632,131	7,153	393	(1,111,396)	1,329	0
SB - Small Business	522,231	9,638	301	734	(4,254,039)	0
AD - Animal Services	17,284	1,178,169	2,187	6,033	7,425	1,743,944
AV - Aviation	75,999	42,077	0	0	0	5,944,003
BC - Building Code Compliance	17,268	51,821	1,058	5,167	3,592	405,830
BL - Building	58,654	232,494	2,379	4,721	8,076	1,063,419
CA - Community Action Agency	1,660,267	10,955	13,355	13,062	45,328	4,409,934
CD - Community & Economic	52,778	78,877	273	5,429	924	1,286,931
CH - County-wide Health	1,327	6	1	263	5	52,718
CL - Clerk of Court	7,032,828	22,792	13,645	26,517	46,313	12,386,994
CR - Corrections &	3,566,385	82,972	40,527	64,811	137,553	18,089,691
CS - Consumer Services	402,376	86,505	771	3,515	2,615	855,954
CU - Cultural Affairs	2,786	66,154	7,253	3,069	24,617	496,148
DE - Environmental Resources	78,836	62,687	14,101	9,757	47,860	2,487,157
EC - Commission on Ethics &	7,325	9,310	0	0	0	99,578
EH - Dpt of Emrgncy Mgmt/	4,049	66,015	190	79	645	212,241
EL - Elections	2,265,876	145,646	21,921	4,852	74,403	6,971,893
EZ - Empowerment Zone	9	0	0	0	0	41,929

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	GG - General Government 15.5	GI - Government 16.5	IG - Inspector General 17.5	PM - Procurement 18.5	SB - Small Business 19.5	Total Plan Allocated
FR - Fire	151,221	48,019	92,640	60,693	314,430	17,195,050
GS01 - General Services	11,120	4,077	6,136	6,594	20,826	925,565
GS02 - Fleet Management	95,752	19,031	111,391	119,712	378,075	10,457,260
GS03 - Materials Management	17,182	3,852	19,845	21,327	67,357	525,624
GS05 - Risk Management	30,215	9,364	18,401	19,775	62,454	1,917,016
GS06 - Facilities & Utilities	74,409	12,913	105,331	113,198	357,504	1,788,078
GS09 - Design & Construction	37,315	8,987	34,414	36,984	116,806	568,764
GS10 - Real Estate	6,068	1,738	3,472	3,731	11,785	96,704
GS30 - General Services Major	6,416	0	13,964	15,007	47,396	116,731
HS - Human Services	786,882	641,131	8,216	26,123	27,887	5,394,586
HT - Homeless Trust	2,170	10,555	25	157	86	150,483
HU - Hurricane Recovery	1,666	1	0	0	0	23,525
IC - International Consortium	33,077	46,198	35	840	119	155,534
JU - Juvenile Assessment	80,810	81,738	3,555	1,574	12,066	773,086
LB - Libraries	47,235	84,657	12,762	22,005	43,315	9,164,306
ME - Medical Examiner	1,573,478	10,473	6,209	7,501	21,074	2,277,289
MM - Metro-Miami Action Plan	2,546	35,708	95	1,863	322	495,602
MP - Metropolitan Planning	1,623	24,096	84	341	285	130,469
MT - Transit	2,685,726	3,140	239,988	30,504	814,554	16,140,626
ND - Non-Department	114,238	540,146	79	682	267	3,687,406
OC - Office of the Courts	14,311,098	187	1,141	5,062	3,873	18,988,925
OE - Office of Employee	1	0	0	0	0	4
OF - Film and Entertainment	550	27,423	83	551	281	69,511
OS - Sustainability	1,059	17,420	0	0	0	45,671
PA - Property Appraiser	1,189,891	539,249	1,654	2,570	5,615	4,006,702
PD - Police	1,699,630	145,681	51,711	52,011	175,513	28,227,267
PI - Private Industry Council	159	0	0	0	0	58,636
PR - Park & Recreation	623,637	379,573	76,709	173,717	260,359	12,530,609
PW - Public Works	1,035,212	376,237	127,610	48,418	433,123	6,898,397
PZ - Planning & Zoning	395,105	62,839	343	2,492	1,166	3,016,903
RB - Community Advocacy	4,894	25,471	85	394	290	130,252
RO - Community	0	0	0	0	0	2
SF - South Florida Emp Dept	3,622	50	0	0	0	224,873
SP - Seaport	26,026	115,913	24,342	23,711	82,621	1,497,989
SW - Solid Waste Management	81,172	1,167,513	55,133	26,386	187,128	3,222,073

All Monetary Values Are \$ Dollars

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Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Detail Of Allocated Costs

Department	GG - General Government	GI - Government	IG - Inspector General	PM - Procurement	SB - Small Business	Total Plan Allocated
	15.5	16.5	17.5	18.5	19.5	
TM - Team Metro	436,402	161	1,711	4,144	5,807	1,290,454
TT - Office of the CITT	925	70,530	410	263	1,390	622,188
VZ - Vizcaya Museum and	3,899	44,567	1,162	8,970	3,944	203,380
All Other	7,738,255	746,709	3,698	7,239	12,550	27,407,189
Direct Billings	0	2,539,000	0	0	0	25,161,048
Unallocated	190,542,823	1,454,669	0	0	0	248,933,301
Total	0	0	0	0	0	511,067,442

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Depreciation		
1.4.1 Equipment Depreciation	Equipment Depreciation Expense Identified to Benefiting Department	FY 2008 Depreciation Expense by Department - Finance
1.4.2 Stephen P. Clark Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.3 Galloway Road Complex	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.4 Dade County Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.5 Courthouse	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.6 South Dade Govt Ctr	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.7 Overtown Transit Village	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.8 Richar E. Gerstein Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.9 E.R. Graham Bldg	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.10 Metro Annex	Total Square Footage Occupied by Department	GSA Detail Rent Roll - General Services Administration
1.4.11 Central Facilities (CSF)	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.12 Caleb Center	Total Occupied Square Footage by Department	GSA Detail Rent Roll - General Services Administration
1.4.13 Other Buildings	Building Depreciation Identified to Benefiting Department	FY 2008 Building Depreciation - Finance
Leave Payouts		
2.4.1 Accrued Leave	Total Salaries & Wages by Department	FY 2008 Expenditure Report - Finance
AG - Agenda Coordination		
3.4.1 Agenda Operations	Number of Departmental Agenda Items Processed By Department	FY 2008 Agenda Coordination Summary Report - Agenda Coordination
AT - County Attorney		
4.4.1 County Attorney	Percentage of Staff Effort Per Benefiting Department	FY 2008 County Attorney Summary Report
AU - Audit and Management		
5.4.1 Audit Services	Total Number of Audit Hours Per Department	FY 2008 Audit Hours Summary Report - Audit and Management
BU - Strategic Business Management		
6.4.1 OMB Operations	Staff Effort Distribution by Department	FY 2008 Budget Analyst Time Analysis Summary Report
6.4.2 OSMB Grants Coordination	Total Grant Funded Amount by Receiving Department	FY 2008 Grant Funding Matrix - OSMB
6.4.3 OSBM Mgmt Plan & Strategy	Total Number of FTE's Per Benefiting Department	FY 2008 Mgmt Planning & Performance Analysis Summary Email
6.4.4 OSBM Performance Improve	Total Number of FTE's Per Benefiting Department	FY 2008 Mgmt Planning & Performance Analysis Summary Email

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CC - County Commission		
7.4.1 Commission Auditor	Number of Employees by Department	County Employees by Index and Classification - Human Resources
7.4.2 Intergovernmental Affairs	Number of Employees by Department	County Employees by Index and Classification - Human Resources
CE - County Executive		
8.4.1 Executive Office	Number of Employees by Department	County Employees by Index and Classification - Human Resources
8.4.2 Admin Coordination	Number of Employees by Department	County Employees by Index and Classification - Human Resources
CQ - Capital Improvement		
9.4.1 CQ A & E	Total Capital Working Fund Charges Per Department	FY 2008 Capital Working Fund Charges Report - Capital Improvement
DA - ADA Coordination		
10.4.1 ADA Coordination	Equal Allocation to All Departments	County Employees by Index and Classification - Human Resources
ER - Human Resources		
11.4.1 Personnel Services	Number of Employees by Department	County Employees by Index and Classification - Human Resources
11.4.2 Career Development	Total Number of Trainees Per Department	FY 2008 Trainees By Department Summary Report
11.4.3 Labor Management	Total Number of Union Employees Per Department	FY 2008 Human Resources Summary Report
11.4.4 Administrative Svcs	Number of Employees by Department	County Employees by Index and Classification - Human Resources
ET - Enterprise Technology Services		
12.4.1 Chief Technology Officer	Number of Employees by Department	County Employees by Index and Classification - Human Resources
12.4.2 Data Center Services	Data Center Costs by Benefiting Department	FY 2008 Proposed Data Center Costs - Enterprise Technology Services
12.4.3 Telecommunications	Number of Employees by Department (excluding Aviation)	County Employees by Index and Classification - Human Resources
12.4.4 Strategic Technologies	Number of Employees by Department	County Employees by Index and Classification - Human Resources
12.4.5 Technology Solutions	Number of Employees by Department	County Employees by Index and Classification - Human Resources
FE - Fair Employment Practices		
13.4.1 Fair Employment	Number of Employees by Department	County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FN - Finance		
14.4.1 Controller's Division	Number of Accounting Transactions by Department	FY 2008 Transaction Summary Report by Department - Finance
14.4.2 Payroll	Number of Employees by Department	County Employees by Index and Classification - Human Resources
GG - General Government		
15.4.1 LTD & AD Insurance	Total Salaries by General Fund Department	FY 2008 Expenditures by Department - Finance
15.4.2 Annual Audit	Number of Accounting Transactions by Department	FY 2008 Transaction Summary Report by Department - Finance
15.4.3 Employee Physical Exams	Number of Employees by Department	County Employees by Index and Classification - Human Resources
15.4.4 Property Insurance	Total Building Rent by General Fund Department	FY 2008 General and Proprietary Funds Rent Schedule - General Services
15.4.5 Memberships	Number of Employees by Department	County Employees by Index and Classification - Human Resources
15.4.6 Employment Ads	Total Amount of Advertisement Expenditures Per Department	FY 2008 Advertisement Expenditure Summary Report - Human Resources
15.4.7 General Fund Bldg Rental	Total Building Rent by General Fund Department	FY 2008 General and Proprietary Funds Rent Schedule - General Services
GI - Government Information Center		
16.4.1 Call Center Operations	Total 311 Operations Costs Per Department	FY 2008 GIC Summary Report
16.4.2 Miami-Dade Television	Total MDTV Operations Costs Per Department	FY 2008 GIC Summary Report
16.4.3 OnLine Services	Total Online Operations Costs Per Department	FY 2008 GIC Summary Report
16.4.4 E-Gov Solutions	Total EGOV Operations Costs Per Department	FY 2008 GIC Summary Report
16.4.5 Graphic Design & Trans	Total Graphic Operations Cost Per Department	FY 2008 GIC Summary Report
16.4.6 Employee Newsletter	Number of Employees by Department	County Employees by Index and Classification - Human Resources
IG - Inspector General		
17.4.1 Inspector General	Purchase Order Payment Amounts by Department	FY 2008 PO Payment Amount and Count by Department - Finance
PM - Procurement Management		
18.4.1 Procurement Mgmt	Number of Purchase Order Transactions by Department	FY 2008 PO Payment Amount and Count by Department - Finance
SB - Small Business Development		
19.4.1 Business Development	Purchase Order Payment Amounts by Department	FY 2008 PO Payment Amount and Count by Department - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
AD - Animal Services	1,743,944	0	0	1,743,944	5,070,055	34.3969 %
AV - Aviation	5,944,003	0	0	5,944,003	103,106,954	5.7649 %
BC - Building Code	405,830	0	0	405,830	5,816,347	6.9774 %
BL - Building	1,063,419	0	0	1,063,419	19,404,878	5.4802 %
CA - Community Action	4,409,934	0	0	4,409,934	27,708,962	15.9152 %
CD - Community &	1,286,931	0	0	1,286,931	10,100,140	12.7417 %
CH - County-wide Health	52,718	0	0	52,718	567,048	9.2969 %
CL - Clerk of Court	12,386,994	0	0	12,386,994	68,318,967	18.1311 %
CR - Corrections &	18,089,691	0	0	18,089,691	186,940,929	9.6767 %
CS - Consumer Services	855,954	0	0	855,954	6,796,683	12.5937 %
CU - Cultural Affairs	496,148	0	0	496,148	1,907,496	26.0104 %
DE - Environmental	2,487,157	0	0	2,487,157	30,778,126	8.0809 %
EC - Commission on Ethics	99,578	0	0	99,578	1,427,928	6.9736 %
EH - Dpt of Emgncy Mgmt/	212,241	0	0	212,241	1,714,572	12.3787 %
EL - Elections	6,971,893	0	0	6,971,893	14,660,635	47.5552 %
EZ - Empowerment Zone	41,929	0	0	41,929	55,504	75.5423 %
FR - Fire	17,195,050	0	0	17,195,050	228,358,681	7.5298 %
GS01 - General Services	925,565	0	0	925,565	3,129,977	29.5710 %
GS02 - Fleet Management	10,457,260	0	0	10,457,260	15,970,364	65.4792 %
GS03 - Materials	525,624	0	0	525,624	3,078,760	17.0726 %
GS05 - Risk Management	1,917,016	0	0	1,917,016	8,377,890	22.8818 %
GS06 - Facilities & Utilities	1,788,078	0	0	1,788,078	9,763,938	18.3131 %
GS09 - Design &	568,764	0	0	568,764	8,646,101	6.5783 %
GS10 - Real Estate	96,704	0	0	96,704	1,844,150	5.2438 %
HS - Human Services	5,394,586	0	0	5,394,586	40,907,004	13.1874 %
HT - Homeless Trust	150,483	0	0	150,483	993,700	15.1437 %
HU - Hurricane Recovery	23,525	0	0	23,525	275,432	8.5411 %
IC - International Consortium	155,534	0	0	155,534	847,634	18.3492 %
JU - Juvenile Assessment	773,086	0	0	773,086	6,210,616	12.4478 %
LB - Libraries	9,164,306	0	0	9,164,306	30,008,060	30.5395 %
ME - Medical Examiner	2,277,289	0	0	2,277,289	4,935,351	46.1424 %
MM - Metro-Miami Action	495,602	0	0	495,602	1,431,763	34.6148 %
MP - Metropolitan Planning	130,469	0	0	130,469	1,932,475	6.7514 %
MT - Transit	16,140,626	0	0	16,140,626	219,790,400	7.3436 %
OC - Office of the Courts	18,988,925	0	0	18,988,925	11,851,973	160.2174 %
OF - Film and Entertainment	69,511	0	0	69,511	479,119	14.5081 %

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Indirect Cost Rate Proposal

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
OS - Sustainability	45,671	0	0	45,671	159,051	28.7147 %
PA - Property Appraiser	4,006,702	0	0	4,006,702	17,328,968	23.1214 %
PD - Police	28,227,267	0	0	28,227,267	343,789,462	8.2106 %
PI - Private Industry Council	58,636	0	0	58,636	4,531,896	1.2939 %
PR - Park & Recreation	12,530,609	0	0	12,530,609	56,741,702	22.0836 %
PW - Public Works	6,898,397	0	0	6,898,397	36,832,874	18.7289 %
PZ - Planning & Zoning	3,016,903	0	0	3,016,903	9,920,578	30.4106 %
RB - Community Advocacy	130,252	0	0	130,252	2,041,286	6.3809 %
SP - Seaport	1,497,989	0	0	1,497,989	23,826,461	6.2871 %
SW - Solid Waste	3,222,073	0	0	3,222,073	52,378,060	6.1516 %
TM - Team Metro	1,290,454	0	0	1,290,454	11,355,208	11.3644 %
TT - Office of the CITT	622,188	0	0	622,188	798,461	77.9234 %
VZ - Vizcaya Museum and	203,380	0	0	203,380	2,503,580	8.1236 %
Composite Rate	205,536,888	0	0	205,536,888	1,645,416,199	12.4914 %

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

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 year-to-date depreciated cost as of September 30, 2008.

In addition to equipment depreciation, this schedule includes the year-to-date depreciation expense on county-owned buildings. For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

- **Stephen P. Clark Center** – total occupied square footage by department
- **Galloway Road Complex** – total occupied square footage by department
- **Dade County Courthouse** – total occupied square footage by department
- **Courthouse** – total occupied square footage by department
- **South Dade Government Center** – total occupied square footage by department
- **Overtown Transit Village** – total occupied square footage by department
- **Richar E. Gerstein Building** – total occupied square footage by department
- **E.R. Graham Building** – total occupied square footage by department
- **Metro Annex** – total occupied square footage by department
- **Central Facilities (CSF)** – total occupied square footage by department
- **Caleb Center** – total occupied square footage by department
- **Other Buildings** – building depreciation identified to benefiting department

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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	72,670,472			
Total Departmental Cost Adjustments:	72,670,472			72,670,472
Total To Be Allocated:	72,670,472	0		72,670,472

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Total	General & Admin	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	72,670,472	0	39,666,137	2,796,540	448,912
Functional Cost	72,670,472	0	39,666,137	2,796,540	448,912
Allocation Step 1					
1st Allocation	72,670,472	0	39,666,137	2,796,540	448,912
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	72,670,472	0	39,666,137	2,796,540	448,912



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Dade County Courthouse	Courthouse	South Dade Govt Ctr	Overtown Transit Village	Richar E. Gerstein Bldg
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	1,066,172	1,223,620	255,825	1,106,253	1,424,447
Functional Cost	1,066,172	1,223,620	255,825	1,106,253	1,424,447
Allocation Step 1					
1st Allocation	1,066,172	1,223,620	255,825	1,106,253	1,424,447
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	1,066,172	1,223,620	255,825	1,106,253	1,424,447

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	186,911	41,249	796,913	250,246	23,407,247
Functional Cost	186,911	41,249	796,913	250,246	23,407,247
Allocation Step 1					
1st Allocation	186,911	41,249	796,913	250,246	23,407,247
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 00 Depreciation					
Total Allocated	186,911	41,249	796,913	250,246	23,407,247

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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	5,670.00	0.0143	5,670		5,670		5,670
AT - County Attorney	1,402.20	0.0035	1,402		1,402		1,402
BC - Building Code Compliance	16,624.98	0.0419	16,625		16,625		16,625
BL - Building	31,811.04	0.0802	31,811		31,811		31,811
BU - Strategic Business Management	7,058.52	0.0178	7,059		7,059		7,059
CA - Community Action Agency	95,632.00	0.2411	95,632		95,632		95,632
CC - County Commission	7,651.26	0.0193	7,651		7,651		7,651
CD - Community & Economic Development	8,190.88	0.0207	8,191		8,191		8,191
CE - County Executive	452.40	0.0011	453		453		453
CL - Clerk of Court	291,585.42	0.7351	291,585		291,585		291,585
CQ - Capital Improvement	8,001.64	0.0202	8,001		8,001		8,001
CR - Corrections & Rehabilitation	254,959.42	0.6428	254,959		254,959		254,959
CS - Consumer Services	10,664.02	0.0269	10,664		10,664		10,664
CU - Cultural Affairs	46,979.34	0.1184	46,979		46,979		46,979
DE - Environmental Resources Mgmt	226,677.33	0.5715	226,677		226,677		226,677
EH - Dpt of Emgncy Mgmt/ Homeland Scty	830.04	0.0021	830		830		830
EL - Elections	3,131,932.00	7.8957	3,131,932		3,131,932		3,131,932
ER - Human Resources	9,390.44	0.0237	9,391		9,391		9,391
ET - Enterprise Technology Services	1,380,540.68	3.4804	1,380,541		1,380,541		1,380,541
FN - Finance	15,042.06	0.0379	15,042		15,042		15,042
FR - Fire	9,250,832.52	23.3219	9,250,837		9,250,837		9,250,837
GG - General Government	6,918.36	0.0174	6,918		6,918		6,918
GI - Government Information Center	86,096.18	0.2171	86,096		86,096		86,096
GS01 - General Services Administration	94,459.52	0.2381	94,459		94,459		94,459
GS02 - Fleet Management	8,942,667.24	22.5448	8,942,667		8,942,667		8,942,667
GS03 - Materials Management	196,463.22	0.4953	196,463		196,463		196,463
GS05 - Risk Management	2,529.44	0.0064	2,530		2,530		2,530
GS06 - Facilities & Utilities Mgmt	131,225.46	0.3308	131,225		131,225		131,225
GS09 - Design & Construction Svcs	24,211.56	0.0610	24,211		24,211		24,211
HS - Human Services	41,616.48	0.1049	41,617		41,617		41,617

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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
HT - Homeless Trust	834.00	0.0021	834		834		834
IC - International Consortium	1,841.04	0.0046	1,841		1,841		1,841
JU - Juvenile Assessment Center	781.32	0.0020	781		781		781
LB - Libraries	5,753,333.50	14.5044	5,753,334		5,753,334		5,753,334
ME - Medical Examiner	129,605.04	0.3267	129,605		129,605		129,605
MM - Metro-Miami Action Plan Trust	884.88	0.0022	885		885		885
MP - Metropolitan Planning Organization	2,901.12	0.0073	2,901		2,901		2,901
ND - Non-Department	4,173.22	0.0105	4,173		4,173		4,173
OC - Office of the Courts	70,132.94	0.1768	70,133		70,133		70,133
PA - Property Appraiser	9,429.23	0.0238	9,429		9,429		9,429
PD - Police	7,097,068.09	17.8920	7,097,068		7,097,068		7,097,068
PM - Procurement Management	1,743.48	0.0044	1,743		1,743		1,743
PR - Park & Recreation	1,407,888.20	3.5493	1,407,888		1,407,888		1,407,888
PW - Public Works	823,778.30	2.0768	823,778		823,778		823,778
PZ - Planning & Zoning	28,463.88	0.0718	28,464		28,464		28,464
SB - Small Business Development	3,101.64	0.0078	3,101		3,101		3,101
TM - Team Metro	2,061.12	0.0052	2,061		2,061		2,061
SubTotal	39,666,136.65	100.0000	39,666,137		39,666,137		39,666,137
TOTAL	39,666,136.65	100.0000	39,666,137		39,666,137		39,666,137

Allocation Basis: Equipment Depreciation Expense Identified to Benefiting Department

Allocation Source: FY 2008 Depreciation Expense by Department - Finance

Miami-Dade County, Florida
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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
AG - Agenda Coordination	6,621	1.1158	31,203		31,203		31,203
AT - County Attorney	34,557	5.8236	162,859		162,859		162,859
BU - Strategic Business Management	19,574	3.2986	92,247		92,247		92,247
CC - County Commission	39,873	6.7194	187,912		187,912		187,912
CE - County Executive	30,897	5.2068	145,610		145,610		145,610
CL - Clerk of Court	13,760	2.3188	64,848		64,848		64,848
CQ - Capital Improvement	10,802	1.8204	50,907		50,907		50,907
CU - Cultural Affairs	8,063	1.3588	37,999		37,999		37,999
DA - ADA Coordination	3,263	0.5499	15,378		15,378		15,378
EL - Elections	575	0.0969	2,710		2,710		2,710
ER - Human Resources	34,679	5.8441	163,434		163,434		163,434
ET - Enterprise Technology Services	10,931	1.8421	51,515		51,515		51,515
FE - Fair Employment Practices	2,412	0.4065	11,367		11,367		11,367
FN - Finance	25,775	4.3436	121,471		121,471		121,471
GI - Government Information Center	19,854	3.3458	93,567		93,567		93,567
GS01 - General Services Administration	9,402	1.5844	44,309		44,309		44,309
GS02 - Fleet Management	2,648	0.4462	12,479		12,479		12,479
GS03 - Materials Management	5,806	0.9784	27,362		27,362		27,362
GS05 - Risk Management	21,985	3.7049	103,610		103,610		103,610
GS06 - Facilities & Utilities Mgmt	10,581	1.7831	49,866		49,866		49,866
GS10 - Real Estate Development	3,194	0.5383	15,053		15,053		15,053
HT - Homeless Trust	3,361	0.5664	15,840		15,840		15,840
IC - International Consortium	2,680	0.4516	12,630		12,630		12,630
MP - Metropolitan Planning Organization	4,114	0.6933	19,388		19,388		19,388
MT - Transit	52,651	8.8728	248,131		248,131		248,131
PA - Property Appraiser	42,544	7.1696	200,500		200,500		200,500
PM - Procurement Management	21,273	3.5849	100,254		100,254		100,254
PW - Public Works	53,747	9.0577	253,296		253,296		253,296
PZ - Planning & Zoning	38,781	6.5354	182,765		182,765		182,765
SB - Small Business Development	21,985	3.7049	103,610		103,610		103,610

Miami-Dade County, Florida
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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
TM - Team Metro	11,135	1.8765	52,477		52,477		52,477
TT - Office of the CITT	6,640	1.1190	31,293		31,293		31,293
All Other	19,235	3.2415	90,650		90,650		90,650
SubTotal	593,398	100.0000	2,796,540		2,796,540		2,796,540
TOTAL	593,398	100.0000	2,796,540		2,796,540		2,796,540

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
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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 - Enterprise Technology Services	82,525	76.3887	342,918		342,918		342,918
FR - Fire	6,762	6.2592	28,098		28,098		28,098
PD - Police	18,746	17.3521	77,896		77,896		77,896
SubTotal	108,033	100.0000	448,912		448,912		448,912
TOTAL	108,033	100.0000	448,912		448,912		448,912

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
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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	84,672	31.9630	340,781		340,781		340,781
OC - Office of the Courts	180,234	68.0370	725,391		725,391		725,391
SubTotal	264,906	100.0000	1,066,172		1,066,172		1,066,172
TOTAL	264,906	100.0000	1,066,172		1,066,172		1,066,172

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
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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	44,631	17.1484	209,831		209,831		209,831
CR - Corrections & Rehabilitation	1,356	0.5210	6,375		6,375		6,375
GS01 - General Services Administration	787	0.3024	3,700		3,700		3,700
OC - Office of the Courts	188,924	72.5893	888,218		888,218		888,218
PD - Police	805	0.3093	3,785		3,785		3,785
All Other	23,761	9.1296	111,711		111,711		111,711
SubTotal	260,264	100.0000	1,223,620		1,223,620		1,223,620
TOTAL	260,264	100.0000	1,223,620		1,223,620		1,223,620

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department Depreciation

Activity - South Dade Govt Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - County Commission	2,852	4.4374	11,352		11,352		11,352
CE - County Executive	1,250	1.9449	4,975		4,975		4,975
CL - Clerk of Court	13,453	20.9314	53,548		53,548		53,548
DE - Environmental Resources Mgmt	2,062	3.2082	8,207		8,207		8,207
ET - Enterprise Technology Services	735	1.1436	2,926		2,926		2,926
FN - Finance	3,603	5.6059	14,341		14,341		14,341
GS06 - Facilities & Utilities Mgmt	919	1.4299	3,658		3,658		3,658
HS - Human Services	3,479	5.4129	13,848		13,848		13,848
JU - Juvenile Assessment Center	3,386	5.2682	13,477		13,477		13,477
OC - Office of the Courts	16,406	25.5259	65,303		65,303		65,303
PA - Property Appraiser	7,918	12.3195	31,516		31,516		31,516
PD - Police	1,765	2.7461	7,025		7,025		7,025
All Other	6,444	10.0261	25,649		25,649		25,649
SubTotal	64,272	100.0000	255,825		255,825		255,825
TOTAL	64,272	100.0000	255,825		255,825		255,825

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
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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
CA - Community Action Agency	38,888	12.2414	135,420		135,420		135,420
DE - Environmental Resources Mgmt	138,270	43.5253	481,500		481,500		481,500
ET - Enterprise Technology Services	352	0.1108	1,226		1,226		1,226
GS06 - Facilities & Utilities Mgmt	557	0.1753	1,940		1,940		1,940
MT - Transit	139,610	43.9472	486,167		486,167		486,167
SubTotal	317,677	100.0000	1,106,253		1,106,253		1,106,253
TOTAL	317,677	100.0000	1,106,253		1,106,253		1,106,253

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
For Department Depreciation

Activity - Richar E. Gerstein Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - Clerk of Court	105,185	28.1762	401,355		401,355		401,355
CR - Corrections & Rehabilitation	12,204	3.2691	46,567		46,567		46,567
OC - Office of the Courts	250,135	67.0043	954,440		954,440		954,440
PD - Police	3,352	0.8979	12,790		12,790		12,790
All Other	2,436	0.6525	9,295		9,295		9,295
SubTotal	373,312	100.0000	1,424,447		1,424,447		1,424,447
TOTAL	373,312	100.0000	1,424,447		1,424,447		1,424,447

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
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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	100.0000	186,911		186,911		186,911
SubTotal	113,880	100.0000	186,911		186,911		186,911
TOTAL	113,880	100.0000	186,911		186,911		186,911

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

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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
CA - Community Action Agency	8,913	63.6370	26,249		26,249		26,249
DE - Environmental Resources Mgmt	100	0.7140	295		295		295
FN - Finance	3,404	24.3039	10,025		10,025		10,025
HS - Human Services	1,589	11.3451	4,680		4,680		4,680
SubTotal	14,006	100.0000	41,249		41,249		41,249
TOTAL	14,006	100.0000	41,249		41,249		41,249

Allocation Basis: Total Square Footage Occupied by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

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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	39.3154	313,310		313,310		313,310
DE - Environmental Resources Mgmt	12,336	28.0945	223,888		223,888		223,888
GS06 - Facilities & Utilities Mgmt	14,310	32.5901	259,715		259,715		259,715
SubTotal	43,909	100.0000	796,913		796,913		796,913
TOTAL	43,909	100.0000	796,913		796,913		796,913

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
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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
CC - County Commission	1,883	1.7357	4,343		4,343		4,343
CL - Clerk of Court	3,906	3.6004	9,010		9,010		9,010
HS - Human Services	12,684	11.6917	29,258		29,258		29,258
LB - Libraries	13,198	12.1655	30,444		30,444		30,444
OC - Office of the Courts	9,065	8.3558	20,910		20,910		20,910
PR - Park & Recreation	21,060	19.4125	48,579		48,579		48,579
All Other	46,691	43.0384	107,702		107,702		107,702
SubTotal	108,487	100.0000	250,246		250,246		250,246
TOTAL	108,487	100.0000	250,246		250,246		250,246

Allocation Basis: Total Occupied Square Footage by Department

Allocation Source: GSA Detail Rent Roll - General Services Administration

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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	84,292.56	0.3601	84,293		84,293		84,293
CA - Community Action Agency	77,190.60	0.3298	77,191		77,191		77,191
CD - Community & Economic Development	4,842.60	0.0207	4,842		4,842		4,842
CR - Corrections & Rehabilitation	4,242,058.56	18.1228	4,242,059		4,242,059		4,242,059
EL - Elections	194,216.52	0.8297	194,216		194,216		194,216
FR - Fire	1,271,096.52	5.4304	1,271,097		1,271,097		1,271,097
GS02 - Fleet Management	38,115.96	0.1628	38,116		38,116		38,116
GS03 - Materials Management	30,952.92	0.1322	30,953		30,953		30,953
GS06 - Facilities & Utilities Mgmt	119,943.00	0.5124	119,943		119,943		119,943
HS - Human Services	634,055.76	2.7088	634,056		634,056		634,056
JU - Juvenile Assessment Center	33,695.76	0.1440	33,696		33,696		33,696
LB - Libraries	1,856,741.96	7.9323	1,856,742		1,856,742		1,856,742
ME - Medical Examiner	259,121.04	1.1070	259,121		259,121		259,121
PD - Police	983,092.14	4.1999	983,092		983,092		983,092
PR - Park & Recreation	3,604,356.96	15.3985	3,604,357		3,604,357		3,604,357
PW - Public Works	175,035.36	0.7478	175,035		175,035		175,035
All Other	9,798,438.42	41.8608	9,798,438		9,798,438		9,798,438
SubTotal	23,407,246.64	100.0000	23,407,247		23,407,247		23,407,247
TOTAL	23,407,246.64	100.0000	23,407,247		23,407,247		23,407,247

Allocation Basis: Building Depreciation Identified to Benefiting Department

Allocation Source: FY 2008 Building Depreciation - Finance

Miami-Dade County, Florida
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Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Dade County Courthouse	Courthouse	South Dade Govt Ctr
AD - Animal Services	89,963	5,670	0	0	0	0	0
AG - Agenda Coordination	31,203	0	31,203	0	0	0	0
AT - County Attorney	164,261	1,402	162,859	0	0	0	0
BC - Building Code Compliance	16,625	16,625	0	0	0	0	0
BL - Building	31,811	31,811	0	0	0	0	0
BU - Strategic Business	99,306	7,059	92,247	0	0	0	0
CA - Community Action Agency	334,492	95,632	0	0	0	0	0
CC - County Commission	211,258	7,651	187,912	0	0	0	11,352
CD - Community & Economic	13,033	8,191	0	0	0	0	0
CE - County Executive	151,038	453	145,610	0	0	0	4,975
CL - Clerk of Court	1,684,268	291,585	64,848	0	340,781	209,831	53,548
CQ - Capital Improvement	58,908	8,001	50,907	0	0	0	0
CR - Corrections &	4,549,960	254,959	0	0	0	6,375	0
CS - Consumer Services	10,664	10,664	0	0	0	0	0
CU - Cultural Affairs	84,978	46,979	37,999	0	0	0	0
DA - ADA Coordination	15,378	0	15,378	0	0	0	0
DE - Environmental Resources	940,567	226,677	0	0	0	0	8,207
EH - Dpt of Emgncy Mgmt/	830	830	0	0	0	0	0
EL - Elections	3,328,858	3,131,932	2,710	0	0	0	0
ER - Human Resources	172,825	9,391	163,434	0	0	0	0
ET - Enterprise Technology	1,779,126	1,380,541	51,515	342,918	0	0	2,926
FE - Fair Employment	11,367	0	11,367	0	0	0	0
FN - Finance	160,879	15,042	121,471	0	0	0	14,341
FR - Fire	10,550,032	9,250,837	0	28,098	0	0	0
GG - General Government	6,918	6,918	0	0	0	0	0
GI - Government Information	179,663	86,096	93,567	0	0	0	0
GS01 - General Services	142,468	94,459	44,309	0	0	3,700	0
GS02 - Fleet Management	8,993,262	8,942,667	12,479	0	0	0	0
GS03 - Materials Management	254,778	196,463	27,362	0	0	0	0
GS05 - Risk Management	106,140	2,530	103,610	0	0	0	0
GS06 - Facilities & Utilities	566,347	131,225	49,866	0	0	0	3,658
GS09 - Design & Construction	24,211	24,211	0	0	0	0	0
GS10 - Real Estate	15,053	0	15,053	0	0	0	0



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Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Total	Equipment Depreciation	Stephen P. Clark Center	Galloway Road Complex	Dade County Courthouse	Courthouse	South Dade Govt Ctr
HS - Human Services	723,459	41,617	0	0	0	0	13,848
HT - Homeless Trust	16,674	834	15,840	0	0	0	0
IC - International Consortium	14,471	1,841	12,630	0	0	0	0
JU - Juvenile Assessment	47,954	781	0	0	0	0	13,477
LB - Libraries	7,640,520	5,753,334	0	0	0	0	0
ME - Medical Examiner	388,726	129,605	0	0	0	0	0
MM - Metro-Miami Action Plan	885	885	0	0	0	0	0
MP - Metropolitan Planning	22,289	2,901	19,388	0	0	0	0
MT - Transit	734,298	0	248,131	0	0	0	0
ND - Non-Department	4,173	4,173	0	0	0	0	0
OC - Office of the Courts	2,724,395	70,133	0	0	725,391	888,218	65,303
PA - Property Appraiser	241,445	9,429	200,500	0	0	0	31,516
PD - Police	8,181,656	7,097,068	0	77,896	0	3,785	7,025
PM - Procurement	101,997	1,743	100,254	0	0	0	0
PR - Park & Recreation	5,060,824	1,407,888	0	0	0	0	0
PW - Public Works	1,252,109	823,778	253,296	0	0	0	0
PZ - Planning & Zoning	211,229	28,464	182,765	0	0	0	0
SB - Small Business	106,711	3,101	103,610	0	0	0	0
TM - Team Metro	54,538	2,061	52,477	0	0	0	0
TT - Office of the CITT	31,293	0	31,293	0	0	0	0
All Other	10,330,356	0	90,650	0	0	111,711	25,649
Direct Billed	0	0	0	0	0	0	0
Total	72,670,472	39,666,137	2,796,540	448,912	1,066,172	1,223,620	255,825

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Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Overtown Transit Village	Richar E. Gerstein Bldg	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
AD - Animal Services	0	0	0	0	0	0	84,293
AG - Agenda Coordination	0	0	0	0	0	0	0
AT - County Attorney	0	0	0	0	0	0	0
BC - Building Code Compliance	0	0	0	0	0	0	0
BL - Building	0	0	0	0	0	0	0
BU - Strategic Business	0	0	0	0	0	0	0
CA - Community Action Agency	135,420	0	0	26,249	0	0	77,191
CC - County Commission	0	0	0	0	0	4,343	0
CD - Community & Economic	0	0	0	0	0	0	4,842
CE - County Executive	0	0	0	0	0	0	0
CL - Clerk of Court	0	401,355	0	0	313,310	9,010	0
CQ - Capital Improvement	0	0	0	0	0	0	0
CR - Corrections &	0	46,567	0	0	0	0	4,242,059
CS - Consumer Services	0	0	0	0	0	0	0
CU - Cultural Affairs	0	0	0	0	0	0	0
DA - ADA Coordination	0	0	0	0	0	0	0
DE - Environmental Resources	481,500	0	0	295	223,888	0	0
EH - Dpt of Emgncy Mgmt/	0	0	0	0	0	0	0
EL - Elections	0	0	0	0	0	0	194,216
ER - Human Resources	0	0	0	0	0	0	0
ET - Enterprise Technology	1,226	0	0	0	0	0	0
FE - Fair Employment	0	0	0	0	0	0	0
FN - Finance	0	0	0	10,025	0	0	0
FR - Fire	0	0	0	0	0	0	1,271,097
GG - General Government	0	0	0	0	0	0	0
GI - Government Information	0	0	0	0	0	0	0
GS01 - General Services	0	0	0	0	0	0	0
GS02 - Fleet Management	0	0	0	0	0	0	38,116
GS03 - Materials Management	0	0	0	0	0	0	30,953
GS05 - Risk Management	0	0	0	0	0	0	0
GS06 - Facilities & Utilities	1,940	0	0	0	259,715	0	119,943
GS09 - Design & Construction	0	0	0	0	0	0	0
GS10 - Real Estate	0	0	0	0	0	0	0



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Overtown Transit Village	Richar E. Gerstein Bldg	E.R. Graham Bldg	Metro Annex	Central Facilities (CSF)	Caleb Center	Other Buildings
HS - Human Services	0	0	0	4,680	0	29,258	634,056
HT - Homeless Trust	0	0	0	0	0	0	0
IC - International Consortium	0	0	0	0	0	0	0
JU - Juvenile Assessment	0	0	0	0	0	0	33,696
LB - Libraries	0	0	0	0	0	30,444	1,856,742
ME - Medical Examiner	0	0	0	0	0	0	259,121
MM - Metro-Miami Action Plan	0	0	0	0	0	0	0
MP - Metropolitan Planning	0	0	0	0	0	0	0
MT - Transit	486,167	0	0	0	0	0	0
ND - Non-Department	0	0	0	0	0	0	0
OC - Office of the Courts	0	954,440	0	0	0	20,910	0
PA - Property Appraiser	0	0	0	0	0	0	0
PD - Police	0	12,790	0	0	0	0	983,092
PM - Procurement	0	0	0	0	0	0	0
PR - Park & Recreation	0	0	0	0	0	48,579	3,604,357
PW - Public Works	0	0	0	0	0	0	175,035
PZ - Planning & Zoning	0	0	0	0	0	0	0
SB - Small Business	0	0	0	0	0	0	0
TM - Team Metro	0	0	0	0	0	0	0
TT - Office of the CITT	0	0	0	0	0	0	0
All Other	0	9,295	186,911	0	0	107,702	9,798,438
Direct Billed	0	0	0	0	0	0	0
Total	1,106,253	1,424,447	186,911	41,249	796,913	250,246	23,407,247

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

LEAVE PAYOUTS

NATURE AND EXTENT OF SERVICES

The **Accrued Leave** pool represents allowable payments for unused leave made to employees who retire or terminate employment. In accordance with OMB Circular A-87, Appendix B, subsection 8.g.(2), such payments are allowable and allocable as an indirect cost to all activities of the governmental unit. Accordingly, accrued leave costs have been allocated county-wide using the total salaries and wages costs identified for each department.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department Leave Payouts

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
TERMINATION PAY	25,337,223			
Total Departmental Cost Adjustments:	25,337,223			25,337,223
Total To Be Allocated:	25,337,223	0		25,337,223

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department Leave Payouts

	Total	General & Admin	Accrued Leave
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
TERMINATION PAY	25,337,223	0	25,337,223
Functional Cost	25,337,223	0	25,337,223
Allocation Step 1			
1st Allocation	25,337,223	0	25,337,223
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 Leave Payouts			
Total Allocated	25,337,223	0	25,337,223

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department Leave Payouts

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,070,055	0.2548	64,549		64,549		64,549
AG - Agenda Coordination	771,827	0.0388	9,827		9,827		9,827
AT - County Attorney	14,443,699	0.7258	183,890		183,890		183,890
AU - Audit and Management	4,302,848	0.2162	54,782		54,782		54,782
AV - Aviation	103,106,954	5.1809	1,312,707		1,312,707		1,312,707
BC - Building Code Compliance	5,816,347	0.2923	74,051		74,051		74,051
BL - Building	19,404,878	0.9751	247,053		247,053		247,053
BU - Strategic Business Management	4,968,979	0.2497	63,263		63,263		63,263
CA - Community Action Agency	27,708,962	1.3923	352,777		352,777		352,777
CC - County Commission	10,750,783	0.5402	136,874		136,874		136,874
CD - Community & Economic Development	10,100,140	0.5075	128,590		128,590		128,590
CE - County Executive	6,615,163	0.3324	84,221		84,221		84,221
CH - County-wide Health Planning	567,048	0.0285	7,219		7,219		7,219
CL - Clerk of Court	68,318,967	3.4329	869,804		869,804		869,804
CQ - Capital Improvement	3,330,044	0.1673	42,397		42,397		42,397
CR - Corrections & Rehabilitation	186,940,929	9.3935	2,380,041		2,380,041		2,380,041
CS - Consumer Services	6,796,683	0.3415	86,532		86,532		86,532
CU - Cultural Affairs	1,907,496	0.0958	24,285		24,285		24,285
DA - ADA Coordination	310,664	0.0156	3,955		3,955		3,955
DE - Environmental Resources Mgmt	30,778,126	1.5465	391,852		391,852		391,852
EC - Commission on Ethics & Public Trust	1,427,928	0.0718	18,180		18,180		18,180
EH - Dpt of Emgncy Mgmt/ Homeland Scty	1,714,572	0.0862	21,829		21,829		21,829
EL - Elections	14,660,635	0.7367	186,652		186,652		186,652
ER - Human Resources	7,962,441	0.4001	101,374		101,374		101,374
ET - Enterprise Technology Services	53,273,831	2.6769	678,256		678,256		678,256
EZ - Empowerment Zone	55,504	0.0028	707		707		707
FE - Fair Employment Practices	608,099	0.0306	7,742		7,742		7,742
FN - Finance	18,599,842	0.9346	236,804		236,804		236,804
FR - Fire	228,358,681	11.4746	2,907,351		2,907,351		2,907,351
GG - General Government	10,994,650	0.5525	139,979		139,979		139,979

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department Leave Payouts

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GI - Government Information Center	11,385,051	0.5721	144,949		144,949		144,949
GS01 - General Services Administration	3,129,977	0.1573	39,849		39,849		39,849
GS02 - Fleet Management	15,970,364	0.8025	203,327		203,327		203,327
GS03 - Materials Management	3,078,760	0.1547	39,197		39,197		39,197
GS05 - Risk Management	8,377,890	0.4210	106,663		106,663		106,663
GS06 - Facilities & Utilities Mgmt	9,763,938	0.4906	124,310		124,310		124,310
GS09 - Design & Construction Svcs	8,646,101	0.4345	110,078		110,078		110,078
GS10 - Real Estate Development	1,844,150	0.0927	23,479		23,479		23,479
HS - Human Services	40,907,004	2.0555	520,808		520,808		520,808
HT - Homeless Trust	993,700	0.0499	12,651		12,651		12,651
HU - Hurricane Recovery	275,432	0.0138	3,507		3,507		3,507
IC - International Consortium	847,634	0.0426	10,792		10,792		10,792
IG - Inspector General	3,307,339	0.1662	42,107		42,107		42,107
JU - Juvenile Assessment Center	6,210,616	0.3121	79,071		79,071		79,071
LB - Libraries	30,008,060	1.5079	382,048		382,048		382,048
ME - Medical Examiner	4,935,351	0.2480	62,835		62,835		62,835
MM - Metro-Miami Action Plan Trust	1,431,763	0.0719	18,229		18,229		18,229
MP - Metropolitan Planning Organization	1,932,475	0.0971	24,603		24,603		24,603
MT - Transit	219,790,400	11.0441	2,798,264		2,798,264		2,798,264
OC - Office of the Courts	11,851,973	0.5955	150,894		150,894		150,894
OF - Film and Entertainment	479,119	0.0241	6,100		6,100		6,100
OS - Sustainability	159,051	0.0080	2,025		2,025		2,025
PA - Property Appraiser	17,328,968	0.8708	220,624		220,624		220,624
PD - Police	343,789,462	17.2745	4,376,957		4,376,957		4,376,957
PI - Private Industry Council	4,531,896	0.2277	57,698		57,698		57,698
PM - Procurement Management	6,839,127	0.3437	87,072		87,072		87,072
PR - Park & Recreation	56,741,702	2.8512	722,408		722,408		722,408
PW - Public Works	36,832,874	1.8508	468,938		468,938		468,938
PZ - Planning & Zoning	9,920,578	0.4985	126,304		126,304		126,304
RB - Community Advocacy	2,041,286	0.1026	25,989		25,989		25,989

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department Leave Payouts

Activity - Accrued Leave

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SB - Small Business Development	4,546,082	0.2284	57,879		57,879		57,879
SP - Seaport	23,826,461	1.1972	303,347		303,347		303,347
SW - Solid Waste Management	52,378,060	2.6319	666,852		666,852		666,852
TM - Team Metro	11,355,208	0.5706	144,569		144,569		144,569
TT - Office of the CITT	798,461	0.0401	10,166		10,166		10,166
VZ - Vizcaya Museum and Gardens	2,503,580	0.1258	31,874		31,874		31,874
All Other	181,692,241	9.1297	2,313,217		2,313,217		2,313,217
SubTotal	1,990,118,909	100.0000	25,337,223		25,337,223		25,337,223
TOTAL	1,990,118,909	100.0000	25,337,223		25,337,223		25,337,223

Allocation Basis: Total Salaries & Wages by Department

Allocation Source: FY 2008 Expenditure Report - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
AD - Animal Services	64,549	64,549
AG - Agenda Coordination	9,827	9,827
AT - County Attorney	183,890	183,890
AU - Audit and Management	54,782	54,782
AV - Aviation	1,312,707	1,312,707
BC - Building Code Compliance	74,051	74,051
BL - Building	247,053	247,053
BU - Strategic Business	63,263	63,263
CA - Community Action Agency	352,777	352,777
CC - County Commission	136,874	136,874
CD - Community & Economic	128,590	128,590
CE - County Executive	84,221	84,221
CH - County-wide Health	7,219	7,219
CL - Clerk of Court	869,804	869,804
CQ - Capital Improvement	42,397	42,397
CR - Corrections &	2,380,041	2,380,041
CS - Consumer Services	86,532	86,532
CU - Cultural Affairs	24,285	24,285
DA - ADA Coordination	3,955	3,955
DE - Environmental Resources	391,852	391,852
EC - Commission on Ethics &	18,180	18,180
EH - Dpt of Emgncy Mgmt/	21,829	21,829
EL - Elections	186,652	186,652
ER - Human Resources	101,374	101,374
ET - Enterprise Technology	678,256	678,256
EZ - Empowerment Zone	707	707
FE - Fair Employment	7,742	7,742
FN - Finance	236,804	236,804
FR - Fire	2,907,351	2,907,351
GG - General Government	139,979	139,979
GI - Government Information	144,949	144,949
GS01 - General Services	39,849	39,849
GS02 - Fleet Management	203,327	203,327



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
GS03 - Materials Management	39,197	39,197
GS05 - Risk Management	106,663	106,663
GS06 - Facilities & Utilities	124,310	124,310
GS09 - Design & Construction	110,078	110,078
GS10 - Real Estate	23,479	23,479
HS - Human Services	520,808	520,808
HT - Homeless Trust	12,651	12,651
HU - Hurricane Recovery	3,507	3,507
IC - International Consortium	10,792	10,792
IG - Inspector General	42,107	42,107
JU - Juvenile Assessment	79,071	79,071
LB - Libraries	382,048	382,048
ME - Medical Examiner	62,835	62,835
MM - Metro-Miami Action Plan	18,229	18,229
MP - Metropolitan Planning	24,603	24,603
MT - Transit	2,798,264	2,798,264
OC - Office of the Courts	150,894	150,894
OF - Film and Entertainment	6,100	6,100
OS - Sustainability	2,025	2,025
PA - Property Appraiser	220,624	220,624
PD - Police	4,376,957	4,376,957
PI - Private Industry Council	57,698	57,698
PM - Procurement	87,072	87,072
PR - Park & Recreation	722,408	722,408
PW - Public Works	468,938	468,938
PZ - Planning & Zoning	126,304	126,304
RB - Community Advocacy	25,989	25,989
SB - Small Business	57,879	57,879
SP - Seaport	303,347	303,347
SW - Solid Waste Management	666,852	666,852
TM - Team Metro	144,569	144,569
TT - Office of the CITT	10,166	10,166
VZ - Vizcaya Museum and	31,874	31,874

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department Leave Payouts

Receiving Department	Total	Accrued Leave
All Other	2,313,217	2,313,217
Direct Billed	0	0
Total	<u>25,337,223</u>	<u>25,337,223</u>

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

AG - AGENDA COORDINATION

NATURE AND EXTENT OF SERVICES

The Office of Agenda Coordination (OAC) generates and distributes agendas for the Board of County Commission (BCC) meetings, including Committee and Subcommittee meetings, and ensures that departmental items are processed in accordance with BCC rules.

As part of the Enabling Strategies strategic area, the OAC develops and distributes the agendas, enters agenda items into the legislative database (Legistar), coordinates the placement of items on the proper agenda, trains departments on how to submit agenda items, and responds to BCC, departmental, and public requests for information. In fulfilling its purpose, the OAC coordinates its activities with a variety of County agencies, including the Clerk of the Board, BCC, County Executive Offices, County Attorney's Office, and other County departments

The cost of **Agenda Operations** 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.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department AG - Agenda Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,148,311			1,148,311
MAJOR MACHINERY, EQUIP, & FURNITURE	(5,769)			
Total Deductions:	(5,769)			(5,769)
Depreciation	31,203		31,203	
Leave Payouts	9,827		9,827	
AG - Agenda Coordination		1,306	1,306	
BU - Strategic Business Management		6,456	6,456	
CC - County Commission		607	607	
CE - County Executive		2,528	2,528	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		2,034	2,034	
ET - Enterprise Technology Services		13,205	13,205	
FE - Fair Employment Practices		241	241	
FN - Finance		926	926	
GG - General Government		156,755	156,755	
GI - Government Information Center		34,288	34,288	
Total Allocated Additions:	41,030	224,929	265,959	265,959
ADMIN REIMB - AV	(45,913)			
ADMIN REIMB - W&S	(123,065)			
Total Departmental Cost Adjustments:	(168,978)			(168,978)
Total To Be Allocated:	1,014,594	224,929		1,239,523

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department AG - Agenda Coordination

	Total	General & Admin	Agenda Operations
Wages & Benefits			
SALARIES & WAGES	771,827	0	771,827
FRINGE BENEFITS	206,316	0	206,316
Other Expense & Cost			
GENERAL AUTO & PROFESSIONAL LIAB	4,400	0	4,400
EQUIPMENT MAINTENANCE	370	0	370
ITD MAINTENANCE	612	0	612
GSA CHARGES	142,474	0	142,474
TELECOMMUNICATIONS	7,369	0	7,369
PETTY CASH & CHANGE FUNDS	415	0	415
REIMBURSEMENTS & REFUNDS	50	0	50
MISCELLANEOUS	30	0	30
OFFICE SUPPLIES & MINOR EQUIPMENT	8,679	0	8,679
*MAJOR MACHINERY, EQUIP, & FURNITURE	5,769	5,769	0
Departmental Totals			
Total Expenditures	1,148,311	5,769	1,142,542
Deductions			
Total Deductions	(5,769)	(5,769)	0
Cost Adjustments			
ADMIN REIMB - AV	(45,913)	0	(45,913)
ADMIN REIMB - W&S	(123,065)	0	(123,065)
Functional Cost			
Functional Cost	973,564	0	973,564
Allocation Step 1			
Inbound- All Others	41,030	0	41,030
1st Allocation	1,014,594	0	1,014,594

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department AG - Agenda Coordination

	Total	General & Admin	Agenda Operations
Allocation Step 2			
Inbound- All Others	224,929	0	224,929
2nd Allocation	224,929	0	224,929
Total For AG AG - Agenda Coordination			
Total Allocated	1,239,523	0	1,239,523

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department AG - Agenda Coordination

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	8	0.5148	5,223		5,223	1,159	6,382
AG - Agenda Coordination	2	0.1287	1,306		1,306		1,306
AV - Aviation	84	5.4054	54,843		54,843	12,174	67,017
BC - Building Code Compliance	2	0.1287	1,306		1,306	290	1,596
BU - Strategic Business Management	35	2.2523	22,851		22,851	5,072	27,923
CA - Community Action Agency	2	0.1287	1,306		1,306	290	1,596
CD - Community & Economic Development	47	3.0245	30,686		30,686	6,812	37,498
CE - County Executive	285	18.3398	186,074		186,074	41,305	227,379
CH - County-wide Health Planning	2	0.1287	1,306		1,306	290	1,596
CQ - Capital Improvement	20	1.2870	13,058		13,058	2,899	15,957
CR - Corrections & Rehabilitation	6	0.3861	3,917		3,917	870	4,787
CS - Consumer Services	29	1.8662	18,934		18,934	4,203	23,137
CU - Cultural Affairs	25	1.6088	16,322		16,322	3,623	19,945
DE - Environmental Resources Mgmt	95	6.1133	62,025		62,025	13,768	75,793
EH - Dpt of Emgncy Mgmt/ Homeland Scty	4	0.2574	2,612		2,612	580	3,192
EL - Elections	5	0.3218	3,264		3,264	725	3,989
ET - Enterprise Technology Services	1	0.0644	653		653	145	798
FN - Finance	31	1.9949	20,240		20,240	4,493	24,733
FR - Fire	23	1.4801	15,017		15,017	3,333	18,350
GI - Government Information Center	1	0.0644	653		653	145	798
GS01 - General Services Administration	6	0.4073	4,133		4,133	917	5,050
GS02 - Fleet Management	29	1.8996	19,273		19,273	4,278	23,551
GS03 - Materials Management	5	0.3842	3,898		3,898	865	4,763
GS05 - Risk Management	14	0.9344	9,480		9,480	2,104	11,584
GS06 - Facilities & Utilities Mgmt	20	1.2889	13,077		13,077	2,903	15,980
GS09 - Design & Construction Svcs	13	0.8970	9,101		9,101	2,020	11,121
GS10 - Real Estate Development	2	0.1731	1,756		1,756	390	2,146
HS - Human Services	4	0.2574	2,612		2,612	580	3,192
HT - Homeless Trust	7	0.4505	4,570		4,570	1,014	5,584
LB - Libraries	2	0.1287	1,306		1,306	290	1,596

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department AG - Agenda Coordination

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - Medical Examiner	1	0.0644	653		653	145	798
MM - Metro-Miami Action Plan Trust	1	0.0644	653		653	145	798
MT - Transit	51	3.2819	33,297		33,297	7,391	40,688
ND - Non-Department	5	0.3218	3,264		3,264	725	3,989
PA - Property Appraiser	12	0.7722	7,835		7,835	1,739	9,574
PD - Police	15	0.9653	9,793		9,793	2,174	11,967
PM - Procurement Management	106	6.8211	69,207		69,207	15,362	84,569
PR - Park & Recreation	62	3.9897	40,479		40,479	8,986	49,465
PW - Public Works	340	21.8782	221,982		221,982	49,275	271,257
PZ - Planning & Zoning	44	2.8314	28,727		28,727	6,377	35,104
RB - Community Advocacy	4	0.2574	2,612		2,612	580	3,192
SB - Small Business Development	2	0.1287	1,306		1,306	290	1,596
SP - Seaport	23	1.4801	15,017		15,017	3,333	18,350
SW - Solid Waste Management	4	0.2574	2,612		2,612	580	3,192
TM - Team Metro	1	0.0644	653		653	145	798
All Other	70	4.5045	45,702		45,702	10,145	55,847
SubTotal	1,554	100.0000	1,014,594		1,014,594	224,929	1,239,523
TOTAL	1,554	100.0000	1,014,594		1,014,594	224,929	1,239,523

Allocation Basis: Number of Departmental Agenda Items Processed By Department

Allocation Source: FY 2008 Agenda Coordination Summary Report - Agenda Coordination

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department AG - Agenda Coordination

Receiving Department	Total	Agenda Operations
AD - Animal Services	6,382	6,382
AG - Agenda Coordination	1,306	1,306
AV - Aviation	67,017	67,017
BC - Building Code Compliance	1,596	1,596
BU - Strategic Business	27,923	27,923
CA - Community Action Agency	1,596	1,596
CD - Community & Economic	37,498	37,498
CE - County Executive	227,379	227,379
CH - County-wide Health	1,596	1,596
CQ - Capital Improvement	15,957	15,957
CR - Corrections &	4,787	4,787
CS - Consumer Services	23,137	23,137
CU - Cultural Affairs	19,945	19,945
DE - Environmental Resources	75,793	75,793
EH - Dpt of Emgncy Mgmt/	3,192	3,192
EL - Elections	3,989	3,989
ET - Enterprise Technology	798	798
FN - Finance	24,733	24,733
FR - Fire	18,350	18,350
GI - Government Information	798	798
GS01 - General Services	5,050	5,050
GS02 - Fleet Management	23,551	23,551
GS03 - Materials Management	4,763	4,763
GS05 - Risk Management	11,584	11,584
GS06 - Facilities & Utilities	15,980	15,980
GS09 - Design & Construction	11,121	11,121
GS10 - Real Estate	2,146	2,146
HS - Human Services	3,192	3,192
HT - Homeless Trust	5,584	5,584
LB - Libraries	1,596	1,596
ME - Medical Examiner	798	798
MM - Metro-Miami Action Plan	798	798
MT - Transit	40,688	40,688



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department AG - Agenda Coordination

Receiving Department	Total	Agenda Operations
ND - Non-Department	3,989	3,989
PA - Property Appraiser	9,574	9,574
PD - Police	11,967	11,967
PM - Procurement	84,569	84,569
PR - Park & Recreation	49,465	49,465
PW - Public Works	271,257	271,257
PZ - Planning & Zoning	35,104	35,104
RB - Community Advocacy	3,192	3,192
SB - Small Business	1,596	1,596
SP - Seaport	18,350	18,350
SW - Solid Waste Management	3,192	3,192
TM - Team Metro	798	798
All Other	55,847	55,847
Direct Billed	0	0
Total	<u>1,239,523</u>	<u>1,239,523</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

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), the County Manager, 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 BCC, the Mayor, the County Manager, and County departments 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, legal advice to the BCC and its committees and subcommittees, the representation of the County at administrative hearings, the drafting and review of ordinances and resolutions, 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 Mayor, the Public Health Trust, the various County boards, the County Manager, the Community Councils, 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 cost pool has been reduced by accrued leave payouts recorded to this department.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department AT - County Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,844,721			19,844,721
POLL WORKERS	(1,968)			
SPECIAL TRANSPORTATION	(2,990)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(150,871)			
INFRASTRUCTURE	(1,708)			
Total Deductions:	(157,537)			(157,537)
Depreciation	164,261		164,261	
Leave Payouts	183,890		183,890	
AT - County Attorney		91,876	91,876	
BU - Strategic Business Management		24,286	24,286	
CC - County Commission		8,190	8,190	
CE - County Executive		34,132	34,132	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		27,455	27,455	
ET - Enterprise Technology Services		178,280	178,280	
FE - Fair Employment Practices		3,260	3,260	
FN - Finance		6,896	6,896	
GG - General Government		841,744	841,744	
GI - Government Information Center		38,322	38,322	
IG - Inspector General		373	373	
PM - Procurement Management		1,637	1,637	
SB - Small Business Development		1,311	1,311	
Total Allocated Additions:	348,151	1,264,345	1,612,496	1,612,496
ACCRUED LEAVE PAYOUTS	(487,236)			
Total Departmental Cost Adjustments:	(487,236)			(487,236)
Total To Be Allocated:	19,548,099	1,264,345		20,812,444

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

	Total	General & Admin	County Attorney
Wages & Benefits			
SALARIES & WAGES	14,441,731	0	14,441,731
FRINGE BENEFITS	4,035,405	0	4,035,405
Other Expense & Cost			
*POLL WORKERS	1,968	1,968	0
DEPARTURE INCENTIVE PROGRAM DIP	86,295	0	86,295
COURT REPORTING	25	0	25
OTHER COURT OPERATING EXPENSE	154,338	0	154,338
ACCOUNTING & AUDITING	217	0	217
LEGAL	667	0	667
INDUSTRIAL SERVICE RELATED	79	0	79
OTHER OUTSIDE CONTRACTUAL SERVICES	654	0	654
GENERAL AUTO & PROFESSIONAL LIAB	64,000	0	64,000
OUTSIDE CONTRACTUAL SVCS.	717	0	717
EQUIPMENT MAINTENANCE	2,300	0	2,300
ITD MAINTENANCE	188,021	0	188,021
VEHICLES-RENTAL	19,833	0	19,833
GSA CHARGES	173,405	0	173,405
ITD	4,000	0	4,000
GENERAL COUNTY SUPPORT CHARGES	112	0	112
CLERK OF COURTS	46,264	0	46,264
TELECOMMUNICATIONS	125,122	0	125,122
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	140,260	0	140,260
TRAVEL	54,040	0	54,040
AUTOMOBILE REIMBURSEMENT	13,145	0	13,145
PRINTING & GRAPHICS	1,646	0	1,646
MAILING SERVICES	16,454	0	16,454
PETTY CASH & CHANGE FUNDS	201	0	201
TRAINING	1,900	0	1,900
REIMBURSEMENTS & REFUNDS	140	0	140
TAXES,LICENSES & PERMITS	63	0	63
MISCELLANEOUS	5,568	0	5,568
FUEL & LUBRICANTS	949	0	949
EQUIPMENT & NON-CAPITAL TOOLS	385	0	385
OFFICE SUPPLIES & MINOR EQUIPMENT	112,908	0	112,908
COMPUTER SUPPLIES	177	0	177
OTHER MATERIALS & SUPPLIES	1,910	0	1,910
*SPECIAL TRANSPORTATION	2,990	2,990	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department AT - County Attorney

	Total	General & Admin	County Attorney
MEDICAL SERVICES	(5,747)	0	(5,747)
DEPRECIATION EXPENSE	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	150,871	150,871	0
*INFRASTRUCTURE	1,708	1,708	0
Departmental Totals			
Total Expenditures	19,844,721	157,537	19,687,184
Deductions			
Total Deductions	(157,537)	(157,537)	0
Cost Adjustments			
ACCRUED LEAVE PAYOUTS	(487,236)	0	(487,236)
Functional Cost	19,199,948	0	19,199,948
Allocation Step 1			
Inbound- All Others	348,151	0	348,151
1st Allocation	19,548,099	0	19,548,099
Allocation Step 2			
Inbound- All Others	1,264,345	0	1,264,345
2nd Allocation	1,264,345	0	1,264,345
Total For AT AT - County Attorney			
Total Allocated	20,812,444	0	20,812,444

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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	0.35	0.3500	68,418		68,418	4,446	72,864
AT - County Attorney	0.47	0.4700	91,876		91,876		91,876
AU - Audit and Management	0.06	0.0600	11,729		11,729	762	12,491
AV - Aviation	7.69	7.6900	1,503,249		1,503,249	97,687	1,600,936
BC - Building Code Compliance	0.53	0.5300	103,605		103,605	6,733	110,338
BL - Building	1.14	1.1400	222,848		222,848	14,482	237,330
BU - Strategic Business Management	0.54	0.5400	105,560		105,560	6,860	112,420
CA - Community Action Agency	0.06	0.0600	11,729		11,729	762	12,491
CC - County Commission	5.12	5.1200	1,000,863		1,000,863	65,040	1,065,903
CD - Community & Economic Development	1.00	1.0000	195,481		195,481	12,703	208,184
CE - County Executive	2.77	2.7700	541,482		541,482	35,188	576,670
CH - County-wide Health Planning	0.08	0.0800	15,638		15,638	1,016	16,654
CL - Clerk of Court	0.16	0.1600	31,277		31,277	2,033	33,310
CQ - Capital Improvement	0.76	0.7600	148,566		148,566	9,654	158,220
CR - Corrections & Rehabilitation	2.46	2.4600	480,883		480,883	31,250	512,133
CS - Consumer Services	0.32	0.3200	62,554		62,554	4,065	66,619
CU - Cultural Affairs	0.19	0.1900	37,141		37,141	2,414	39,555
DE - Environmental Resources Mgmt	2.42	2.4200	473,064		473,064	30,742	503,806
EC - Commission on Ethics & Public Trust	0.08	0.0800	15,638		15,638	1,016	16,654
EH - Dpt of Emgncy Mgmt/ Homeland Scty	0.02	0.0200	3,910		3,910	254	4,164
EL - Elections	0.38	0.3800	74,283		74,283	4,827	79,110
ER - Human Resources	1.69	1.6900	330,363		330,363	21,468	351,831
ET - Enterprise Technology Services	0.06	0.0600	11,729		11,729	762	12,491
EZ - Empowerment Zone	0.11	0.1100	21,503		21,503	1,397	22,900
FE - Fair Employment Practices	0.09	0.0900	17,593		17,593	1,143	18,736
FN - Finance	4.27	4.2700	834,704		834,704	54,242	888,946
FR - Fire	2.17	2.1700	424,194		424,194	27,566	451,760
GG - General Government	0.02	0.0200	3,910		3,910	254	4,164
GS01 - General Services Administration	2.91	2.9100	568,850		568,850	36,966	605,816
GS05 - Risk Management	6.64	6.6400	1,297,994		1,297,994	84,349	1,382,343

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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
HS - Human Services	0.54	0.5400	105,560		105,560	6,860	112,420
HT - Homeless Trust	0.27	0.2700	52,780		52,780	3,430	56,210
IC - International Consortium	0.01	0.0100	1,955		1,955	127	2,082
IG - Inspector General	0.08	0.0800	15,638		15,638	1,016	16,654
LB - Libraries	0.08	0.0800	15,638		15,638	1,016	16,654
ME - Medical Examiner	0.06	0.0600	11,729		11,729	762	12,491
MM - Metro-Miami Action Plan Trust	0.25	0.2500	48,870		48,870	3,176	52,046
MP - Metropolitan Planning Organization	0.11	0.1100	21,503		21,503	1,397	22,900
MT - Transit	5.48	5.4800	1,071,236		1,071,236	69,613	1,140,849
ND - Non-Department	1.97	1.9700	385,098		385,098	25,025	410,123
PA - Property Appraiser	3.55	3.5500	693,958		693,958	45,096	739,054
PD - Police	6.22	6.2200	1,215,892		1,215,892	79,014	1,294,906
PM - Procurement Management	1.80	1.8000	351,866		351,866	22,866	374,732
PR - Park & Recreation	3.04	3.0400	594,262		594,262	38,618	632,880
PW - Public Works	4.51	4.5100	881,619		881,619	57,291	938,910
PZ - Planning & Zoning	5.80	5.8000	1,133,790		1,133,790	73,678	1,207,468
SB - Small Business Development	0.29	0.2900	56,689		56,689	3,684	60,373
SF - South Florida Emp Dept	0.33	0.3300	64,509		64,509	4,192	68,701
SP - Seaport	1.94	1.9400	379,233		379,233	24,644	403,877
SW - Solid Waste Management	0.53	0.5300	103,605		103,605	6,733	110,338
TM - Team Metro	0.31	0.3100	60,599		60,599	3,938	64,537
TT - Office of the CITT	0.14	0.1400	27,367		27,367	1,778	29,145
VZ - Vizcaya Museum and Gardens	0.19	0.1900	37,141		37,141	2,414	39,555
All Other	17.94	17.9400	3,506,928		3,506,928	227,896	3,734,824
SubTotal	100.00	100.0000	19,548,099		19,548,099	1,264,345	20,812,444
TOTAL	100.00	100.0000	19,548,099		19,548,099	1,264,345	20,812,444

Allocation Basis: Percentage of Staff Effort Per Benefiting Department

Allocation Source: FY 2008 County Attorney Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Receiving Department	Total	County Attorney
AD - Animal Services	72,864	72,864
AT - County Attorney	91,876	91,876
AU - Audit and Management	12,491	12,491
AV - Aviation	1,600,936	1,600,936
BC - Building Code Compliance	110,338	110,338
BL - Building	237,330	237,330
BU - Strategic Business	112,420	112,420
CA - Community Action Agency	12,491	12,491
CC - County Commission	1,065,903	1,065,903
CD - Community & Economic	208,184	208,184
CE - County Executive	576,670	576,670
CH - County-wide Health	16,654	16,654
CL - Clerk of Court	33,310	33,310
CQ - Capital Improvement	158,220	158,220
CR - Corrections &	512,133	512,133
CS - Consumer Services	66,619	66,619
CU - Cultural Affairs	39,555	39,555
DE - Environmental Resources	503,806	503,806
EC - Commission on Ethics &	16,654	16,654
EH - Dpt of Emgncy Mgmt/	4,164	4,164
EL - Elections	79,110	79,110
ER - Human Resources	351,831	351,831
ET - Enterprise Technology	12,491	12,491
EZ - Empowerment Zone	22,900	22,900
FE - Fair Employment	18,736	18,736
FN - Finance	888,946	888,946
FR - Fire	451,760	451,760
GG - General Government	4,164	4,164
GS01 - General Services	605,816	605,816
GS05 - Risk Management	1,382,343	1,382,343
HS - Human Services	112,420	112,420
HT - Homeless Trust	56,210	56,210
IC - International Consortium	2,082	2,082



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department AT - County Attorney

Receiving Department	Total	County Attorney
IG - Inspector General	16,654	16,654
LB - Libraries	16,654	16,654
ME - Medical Examiner	12,491	12,491
MM - Metro-Miami Action Plan	52,046	52,046
MP - Metropolitan Planning	22,900	22,900
MT - Transit	1,140,849	1,140,849
ND - Non-Department	410,123	410,123
PA - Property Appraiser	739,054	739,054
PD - Police	1,294,906	1,294,906
PM - Procurement	374,732	374,732
PR - Park & Recreation	632,880	632,880
PW - Public Works	938,910	938,910
PZ - Planning & Zoning	1,207,468	1,207,468
SB - Small Business	60,373	60,373
SF - South Florida Emp Dept	68,701	68,701
SP - Seaport	403,877	403,877
SW - Solid Waste Management	110,338	110,338
TM - Team Metro	64,537	64,537
TT - Office of the CITT	29,145	29,145
VZ - Vizcaya Museum and	39,555	39,555
All Other	3,734,824	3,734,824
Direct Billed	0	0
Total	<u>20,812,444</u>	<u>20,812,444</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

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 while promoting a more efficient and effective county government.

As part of the Enabling Strategies strategic area, AMS examines the operation of County government and external companies, contractors, and grantees to ensure that tax dollars are expended appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities, as well as responds to special audit requests from the Mayor, Board of County Commissioners, and County Manager. 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. In addition to audit services, AMS provides management advisory, consulting, and other services to County departments.

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 cost pool has been reduced by associated revenues and accrued leave payouts.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department AU - Audit and Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,987,211			5,987,211
SPECIAL TRANSPORTATION	(1,245)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(26,367)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(7,029)			
Total Deductions:	(34,641)			(34,641)
Leave Payouts	54,782		54,782	
AT - County Attorney	11,729	762	12,491	
BU - Strategic Business Management		76,854	76,854	
CC - County Commission		2,973	2,973	
CE - County Executive		12,389	12,389	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		10,124	10,124	
ET - Enterprise Technology Services		66,135	66,135	
FE - Fair Employment Practices		1,183	1,183	
FN - Finance		3,305	3,305	
GG - General Government		10,907	10,907	
GI - Government Information Center		7,743	7,743	
IG - Inspector General		141	141	
PM - Procurement Management		1,106	1,106	
SB - Small Business Development		496	496	
Total Allocated Additions:	66,511	200,701	267,212	267,212
REVENUE	(1,491,772)			
ACCURED LEAVE PAYOUTS	(32,220)			
Total Departmental Cost Adjustments:	(1,523,992)			(1,523,992)
Total To Be Allocated:	4,495,089	200,701		4,695,790

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

	Total	General & Admin	Audit Services
Wages & Benefits			
SALARIES & WAGES	4,302,848	0	4,302,848
FRINGE BENEFITS	1,156,428	0	1,156,428
Other Expense & Cost			
DEPARTURE INCENTIVE PROGRAM DIP	10,149	0	10,149
OTHER COURT OPERATING EXPENSE	732	0	732
TEMPORARY HELP AGENCY	5,084	0	5,084
INDUSTRIAL SERVICE RELATED	742	0	742
GENERAL AUTO & PROFESSIONAL LIAB	24,400	0	24,400
ITD MAINTENANCE	21,407	0	21,407
RENT PAYMENTS TO LESSORS	297,627	0	297,627
OTHER RENTAL EXPENSE	822	0	822
GSA CHARGES	5,507	0	5,507
ITD	257	0	257
CLERK OF COURTS	2,600	0	2,600
TELECOMMUNICATIONS	27,423	0	27,423
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	4,179	0	4,179
TRAVEL	125	0	125
AUTOMOBILE REIMBURSEMENT	3,676	0	3,676
ADVERTISING	295	0	295
TRAINING	53,954	0	53,954
REIMBURSEMENTS & REFUNDS	25	0	25
MISCELLANEOUS	1,506	0	1,506
EQUIPMENT & NON-CAPITAL TOOLS	324	0	324
OFFICE SUPPLIES & MINOR EQUIPMENT	32,072	0	32,072
OTHER MATERIALS & SUPPLIES	388	0	388
*SPECIAL TRANSPORTATION	1,245	1,245	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	26,367	26,367	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	7,029	7,029	0
Departmental Totals			
Total Expenditures	5,987,211	34,641	5,952,570

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department AU - Audit and Management

	Total	General & Admin	Audit Services
Deductions			
Total Deductions	(34,641)	(34,641)	0
Cost Adjustments			
REVENUE	(1,491,772)	0	(1,491,772)
ACCRUED LEAVE PAYOUTS	(32,220)	0	(32,220)
Functional Cost	4,428,578	0	4,428,578
Allocation Step 1			
Inbound- All Others	66,511	0	66,511
1st Allocation	4,495,089	0	4,495,089
Allocation Step 2			
Inbound- All Others	200,701	0	200,701
2nd Allocation	200,701	0	200,701
Total For AU AU - Audit and Management			
Total Allocated	4,695,790	0	4,695,790

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department AU - Audit and Management

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	9,718.00	11.7070	526,241		526,241	23,496	549,737
CA - Community Action Agency	926.00	1.1155	50,144		50,144	2,239	52,383
CD - Community & Economic Development	2,005.00	2.4154	108,573		108,573	4,848	113,421
CL - Clerk of Court	383.00	0.4614	20,740		20,740	926	21,666
CR - Corrections & Rehabilitation	1,294.00	1.5588	70,072		70,072	3,129	73,201
CU - Cultural Affairs	1,955.00	2.3551	105,866		105,866	4,727	110,593
EL - Elections	6,837.00	8.2364	370,232		370,232	16,530	386,762
ER - Human Resources	399.00	0.4807	21,606		21,606	965	22,571
ET - Enterprise Technology Services	4,935.00	5.9451	267,236		267,236	11,932	279,168
EZ - Empowerment Zone	323.00	0.3891	17,491		17,491	781	18,272
FN - Finance	6,512.00	7.8448	352,632		352,632	15,745	368,377
GS01 - General Services Administration	0.22	0.0003	12		12	1	13
GS02 - Fleet Management	3.92	0.0047	212		212	9	221
GS03 - Materials Management	0.70	0.0008	38		38	2	40
GS05 - Risk Management	0.65	0.0008	35		35	2	37
GS06 - Facilities & Utilities Mgmt	3.70	0.0045	200		200	9	209
GS09 - Design & Construction Svcs	1.21	0.0015	66		66	3	69
GS10 - Real Estate Development	0.12	0.0001	7		7		7
GS30 - General Services Major Capital	0.48	0.0006	26		26	1	27
HS - Human Services	4,089.00	4.9259	221,424		221,424	9,886	231,310
HT - Homeless Trust	30.00	0.0361	1,625		1,625	73	1,698
MM - Metro-Miami Action Plan Trust	5,126.00	6.1752	277,579		277,579	12,394	289,973
MT - Transit	7,019.00	8.4556	380,087		380,087	16,970	397,057
ND - Non-Department	1,141.00	1.3745	61,786		61,786	2,759	64,545
OC - Office of the Courts	152.00	0.1831	8,231		8,231	368	8,599
PM - Procurement Management	3,098.00	3.7321	167,760		167,760	7,490	175,250
PW - Public Works	3,330.00	4.0116	180,323		180,323	8,051	188,374
SP - Seaport	3,124.00	3.7634	169,168		169,168	7,553	176,721
SW - Solid Waste Management	46.00	0.0554	2,491		2,491	111	2,602
TM - Team Metro	864.00	1.0408	46,787		46,787	2,089	48,876

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department AU - Audit and Management

Activity - Audit Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TT - Office of the CITT	7,710.00	9.2880	417,506		417,506	18,641	436,147
All Other	11,983.00	14.4357	648,893		648,893	28,971	677,864
SubTotal	83,010.00	100.0000	4,495,089		4,495,089	200,701	4,695,790
TOTAL	83,010.00	100.0000	4,495,089		4,495,089	200,701	4,695,790

Allocation Basis: Total Number of Audit Hours Per Department

Allocation Source: FY 2008 Audit Hours Summary Report - Audit and Management

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department AU - Audit and Management

Receiving Department	Total	Audit Services
AV - Aviation	549,737	549,737
CA - Community Action Agency	52,383	52,383
CD - Community & Economic	113,421	113,421
CL - Clerk of Court	21,666	21,666
CR - Corrections &	73,201	73,201
CU - Cultural Affairs	110,593	110,593
EL - Elections	386,762	386,762
ER - Human Resources	22,571	22,571
ET - Enterprise Technology	279,168	279,168
EZ - Empowerment Zone	18,272	18,272
FN - Finance	368,377	368,377
GS01 - General Services	13	13
GS02 - Fleet Management	221	221
GS03 - Materials Management	40	40
GS05 - Risk Management	37	37
GS06 - Facilities & Utilities	209	209
GS09 - Design & Construction	69	69
GS10 - Real Estate	7	7
GS30 - General Services Major	27	27
HS - Human Services	231,310	231,310
HT - Homeless Trust	1,698	1,698
MM - Metro-Miami Action Plan	289,973	289,973
MT - Transit	397,057	397,057
ND - Non-Department	64,545	64,545
OC - Office of the Courts	8,599	8,599
PM - Procurement	175,250	175,250
PW - Public Works	188,374	188,374
SP - Seaport	176,721	176,721
SW - Solid Waste Management	2,602	2,602
TM - Team Metro	48,876	48,876
TT - Office of the CITT	436,147	436,147
All Other	677,864	677,864

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department AU - Audit and Management

Receiving Department	Total	Audit Services
Direct Billed	0	0
Total	<u>4,695,790</u>	<u>4,695,790</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

BU - STRATEGIC BUSINESS MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Office of Strategic Business Management (OSBM) supports the County's results-oriented government activities to maximize the use of the County's limited revenue resources. The Department's activities include supporting the strategic planning process, preparing and monitoring the County's resource allocation plan, providing management consulting and other program evaluation services to County departments, facilitating performance reporting mechanisms and administering the distribution of the Ryan White HIV/AIDS Treatment Modernization Act of 2006 federal grant. OSBM is also responsible for administering and coordinating the Miami-Dade County Tax Increment Financing (TIF) Program, and providing assessments and recommendations relative to the socio-economic impact of current and potential projects, programs, and activities, including suggestions for modifications to enhance the effectiveness of the County's resource allocation process.

As part of the Enabling Strategies, Health and Human Services, and Economic Development strategic areas, OSBM provides policy analysis regarding incorporation, annexation, and local service contracting, supports the strategic planning and business planning processes and conducts organizational, management, and business process reviews. Additionally the office researches grant and revenue generating opportunities, provides technical assistance to county departments seeking grant funding, manages and administers the federal Ryan White HIV/AIDS Treatment Modernization Act grant, promotes efforts to revitalize distressed areas, analyzes socioeconomic impacts of policy implementation and develops the annual resource allocation plan.

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

- **OMB Operations** – allocated using the staff effort identified to benefiting departments.
- **OSBM Grants Coordination** – allocated based on the total grant funded amounts identified to receiving departments.
- **OSBM Management Planning & Strategy** – allocated using the total full-time equivalent (FTE) effort attributed to each benefiting department.
- **OSBM Performance Improvement** – allocated using the total full-time equivalent (FTE) effort attributed to each benefiting department.

The cost pools have been reduced by associated revenues and accrued leave payouts.

Costs recorded for the **Ryan White Care Grant** and **OSBM Annexation & Incorporation** have not been allocated in this plan.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,927,140			29,927,140
POLL WORKERS	(2,552)			
SPECIAL TRANSPORTATION	(99,284)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(45,992)			
INFRASTRUCTURE	0			
Total Deductions:	(147,828)			(147,828)
Depreciation	99,306		99,306	
Leave Payouts	63,263		63,263	
AG - Agenda Coordination	22,851	5,072	27,923	
AT - County Attorney	105,560	6,860	112,420	
BU - Strategic Business Management		230,198	230,198	
CC - County Commission		4,004	4,004	
CE - County Executive		16,686	16,686	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		14,696	14,696	
ET - Enterprise Technology Services		93,950	93,950	
FE - Fair Employment Practices		1,594	1,594	
FN - Finance		12,423	12,423	
GG - General Government		424,936	424,936	
GI - Government Information Center		70,445	70,445	
IG - Inspector General		4,419	4,419	
PM - Procurement Management		2,950	2,950	
SB - Small Business Development		15,539	15,539	
Total Allocated Additions:	290,980	910,355	1,201,335	1,201,335
REVENUE	(23,793,147)			
ACCRUED LEAVE PAYOUTS	(135,253)			
ADMIN REIMB - AV	(245,152)			
ADMIN REIMB - W&S	(657,104)			

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department BU - Strategic Business Management

Total Departmental Cost Adjustments:	(24,830,656)	(24,830,656)
Total To Be Allocated:	5,239,636	910,355
		6,149,991

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
Wages & Benefits					
SALARIES & WAGES	4,966,427	0	2,535,541	426,230	1,253,212
FRINGE BENEFITS	1,450,224	0	691,318	106,833	296,220
Other Expense & Cost					
*POLL WORKERS	2,552	2,552	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	6,722	0	6,722	0	0
MENTAL HEALTH	329,756	0	0	0	0
ACCOUNTING & AUDITING	6,458	0	99	0	0
CONSULTING SERVICES	3,866,770	0	0	0	0
LEGAL	202,243	0	0	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	444,827	0	0	0	0
TEMPORARY HELP AGENCY	1,210	0	0	0	0
HEALTH RELATED SERVICES	1,680,882	0	0	0	0
INDUSTRIAL SERVICE RELATED	575,083	0	335	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	1,256,531	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	33,500	0	26,476	0	0
EQUIPMENT MAINTENANCE	6,177	0	0	0	0
ITD MAINTENANCE	12,101	0	9,417	2,619	0
BUILDINGS COUNTY OWNED: RENTAL	69,919	0	0	0	0
OTHER RENTAL EXPENSE	2,022,505	0	0	0	0
GSA CHARGES	51,880	0	45,762	2,460	1,050
ITD	445,381	0	378,401	0	39,000
CLERK OF COURTS	1,000	0	375	0	0
TELECOMMUNICATIONS	39,057	0	32,041	0	687
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	5,416	0	1,059	578	1,000
TRAVEL	39,281	0	7,697	5,490	16,202
AUTOMOBILE REIMBURSEMENT	2,786	0	1,620	0	86
ADVERTISING	51,036	0	45,727	2,445	99
PRINTING & GRAPHICS	95,635	0	96,870	7	0
MAILING SERVICES	1,009	0	599	67	0
TRAINING	4,555	0	0	0	2,717
REIMBURSEMENTS & REFUNDS	59,826	0	(11,103)	0	0
MISCELLANEOUS	2,580	0	1,977	205	118
FUEL & LUBRICANTS	42	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	33,484	0	23,741	203	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	3,502,413	0	801	0	0
OTHER MATERIALS & SUPPLIES	40	0	0	0	0
*SPECIAL TRANSPORTATION	99,284	99,284	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	Total	General & Admin	OMB Operations	OSMB Grants Coordination	OSBM Mgmt Plan & Strategy
GRANTS TO OUTSIDE ORGANIZATIONS	8,002,256	0	0	0	0
MEDICAL SERVICES	510,300	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	45,992	45,992	0	0	0
*INFRASTRUCTURE	0	0	0	0	0
Departmental Totals					
Total Expenditures	29,927,140	147,828	3,895,475	547,137	1,610,391
Deductions					
Total Deductions	(147,828)	(147,828)	0	0	0
Cost Adjustments					
REVENUE	(23,793,147)	0	0	0	0
ACCRUED LEAVE PAYOUTS	(135,253)	(1)	(67,613)	(11,361)	(33,407)
ADMIN REIMB - AV	(245,152)	0	(245,152)	0	0
ADMIN REIMB - W&S	(657,104)	0	(657,104)	0	0
 Functional Cost	 4,948,656	 (1)	 2,925,606	 535,776	 1,576,984
Allocation Step 1					
Inbound- All Others	290,980	0	148,555	24,973	73,425
Reallocate Admin Costs		1	(1)	0	0
Unallocated Costs	66,114	0	0	0	0
1st Allocation	5,305,750	0	3,074,160	560,749	1,650,409
Allocation Step 2					
Inbound- BU - Strategic Business Management: OSMB Grants Co	186,238	0	0	0	0
Inbound- All Others	724,117	0	369,689	62,145	182,721
Unallocated Costs	(292,963)	0	0	0	0
2nd Allocation	617,392	0	369,689	62,145	182,721
Total For BU BU - Strategic Business					
Total Allocated	5,923,142	0	3,443,849	622,894	1,833,130

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	OSBM Performance Improve	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
Wages & Benefits				
SALARIES & WAGES	19,461	(109,704)	838,975	2,712
FRINGE BENEFITS	0	123,090	235,474	(2,711)
Other Expense & Cost				
*POLL WORKERS	0	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0
MENTAL HEALTH	0	0	329,756	0
ACCOUNTING & AUDITING	0	0	6,359	0
CONSULTING SERVICES	0	0	3,866,770	0
LEGAL	0	0	202,243	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	444,827	0
TEMPORARY HELP AGENCY	0	0	1,210	0
HEALTH RELATED SERVICES	0	0	1,680,882	0
INDUSTRIAL SERVICE RELATED	0	0	574,748	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	1,256,531	0
GENERAL AUTO & PROFESSIONAL LIAB	0	0	7,024	0
EQUIPMENT MAINTENANCE	0	0	6,177	0
ITD MAINTENANCE	0	65	0	0
BUILDINGS COUNTY OWNED: RENTAL	0	0	69,919	0
OTHER RENTAL EXPENSE	0	0	2,022,505	0
GSA CHARGES	0	539	2,064	5
ITD	0	0	27,980	0
CLERK OF COURTS	345	220	60	0
TELECOMMUNICATIONS	0	0	6,329	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	495	2,284	0
TRAVEL	0	1,674	8,218	0
AUTOMOBILE REIMBURSEMENT	0	0	1,080	0
ADVERTISING	0	0	0	2,765
PRINTING & GRAPHICS	0	(1,891)	649	0
MAILING SERVICES	0	141	202	0
TRAINING	0	0	1,838	0
REIMBURSEMENTS & REFUNDS	0	0	70,929	0
MISCELLANEOUS	0	280	0	0
FUEL & LUBRICANTS	0	42	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	9,540	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	3,501,612	0
OTHER MATERIALS & SUPPLIES	0	40	0	0
*SPECIAL TRANSPORTATION	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department BU - Strategic Business Management

	OSBM Performance Improve	OMB Capital Budget/Plan	Ryan White Care Grant	OSBM Annexation & Incorp
GRANTS TO OUTSIDE ORGANIZATIONS	0	0	8,002,256	0
MEDICAL SERVICES	0	0	510,300	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
*INFRASTRUCTURE	0	0	0	0
Departmental Totals				
Total Expenditures	19,806	14,991	23,688,741	2,771
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
REVENUE	0	0	(23,793,147)	0
ACCRUED LEAVE PAYOUTS	(514)	0	(22,357)	0
ADMIN REIMB - AV	0	0	0	0
ADMIN REIMB - W&S	0	0	0	0
 Functional Cost	 19,292	 14,991	 (126,763)	 2,771
Allocation Step 1				
Inbound- All Others	1,140	(6,427)	49,155	159
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	(8,564)	77,608	(2,930)
1st Allocation	20,432	0	0	0
Allocation Step 2				
Inbound- BU - Strategic Business Management: OSMB Grants Co	0	0	186,238	0
Inbound- All Others	2,837	(15,995)	122,325	395
Unallocated Costs	0	15,995	(308,563)	(395)
2nd Allocation	2,837	0	0	0
Total For BU BU - Strategic Business				
Total Allocated	23,269	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1.29	1.2900	39,657		39,657	5,016	44,673
AG - Agenda Coordination	0.21	0.2100	6,456		6,456		6,456
AT - County Attorney	0.79	0.7900	24,286		24,286		24,286
AU - Audit and Management	2.50	2.5000	76,854		76,854		76,854
AV - Aviation	1.43	1.4300	43,960		43,960	5,561	49,521
BC - Building Code Compliance	1.29	1.2900	39,657		39,657	5,016	44,673
BL - Building	0.82	0.8200	25,208		25,208	3,189	28,397
BU - Strategic Business Management	1.43	1.4300	43,960		43,960		43,960
CA - Community Action Agency	1.43	1.4300	43,960		43,960	5,561	49,521
CC - County Commission	1.07	1.0700	32,894		32,894	4,161	37,055
CD - Community & Economic Development	2.14	2.1400	65,787		65,787	8,322	74,109
CE - County Executive	0.36	0.3600	11,067		11,067	1,400	12,467
CL - Clerk of Court	0.36	0.3600	11,067		11,067	1,400	12,467
CQ - Capital Improvement	1.07	1.0700	32,894		32,894	4,161	37,055
CR - Corrections & Rehabilitation	1.43	1.4300	43,960		43,960	5,561	49,521
CS - Consumer Services	1.07	1.0700	32,894		32,894	4,161	37,055
CU - Cultural Affairs	2.29	2.2900	70,398		70,398	8,905	79,303
DA - ADA Coordination	0.71	0.7100	21,827		21,827	2,761	24,588
DE - Environmental Resources Mgmt	1.43	1.4300	43,960		43,960	5,561	49,521
EC - Commission on Ethics & Public Trust	0.21	0.2100	6,456		6,456	817	7,273
EH - Dpt of Emgncy Mgmt/ Homeland Scty	1.57	1.5700	48,264		48,264	6,105	54,369
EL - Elections	1.07	1.0700	32,894		32,894	4,161	37,055
ER - Human Resources	0.36	0.3600	11,067		11,067	1,400	12,467
ET - Enterprise Technology Services	2.14	2.1400	65,787		65,787	8,322	74,109
FE - Fair Employment Practices	0.36	0.3600	11,067		11,067	1,400	12,467
FN - Finance	1.07	1.0700	32,894		32,894	4,161	37,055
FR - Fire	1.79	1.7900	55,027		55,027	6,961	61,988
GG - General Government	1.50	1.5000	46,112		46,112	5,833	51,945
GI - Government Information Center	1.43	1.4300	43,960		43,960	5,561	49,521
GS01 - General Services Administration	0.04	0.0400	1,230		1,230	156	1,386

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS02 - Fleet Management	0.64	0.6400	19,675		19,675	2,489	22,164
GS03 - Materials Management	0.11	0.1100	3,382		3,382	428	3,810
GS05 - Risk Management	0.11	0.1100	3,382		3,382	428	3,810
GS06 - Facilities & Utilities Mgmt	0.60	0.6000	18,445		18,445	2,333	20,778
GS09 - Design & Construction Svcs	0.20	0.2000	6,148		6,148	778	6,926
GS10 - Real Estate Development	0.02	0.0200	615		615	78	693
GS30 - General Services Major Capital	0.07	0.0700	2,152		2,152	272	2,424
HS - Human Services	1.43	1.4300	43,960		43,960	5,561	49,521
HT - Homeless Trust	0.57	0.5700	17,523		17,523	2,216	19,739
IC - International Consortium	0.36	0.3600	11,067		11,067	1,400	12,467
IG - Inspector General	0.21	0.2100	6,456		6,456	817	7,273
JU - Juvenile Assessment Center	0.93	0.9300	28,590		28,590	3,616	32,206
LB - Libraries	2.71	2.7100	83,310		83,310	10,538	93,848
ME - Medical Examiner	0.93	0.9300	28,590		28,590	3,616	32,206
MM - Metro-Miami Action Plan Trust	0.71	0.7100	21,827		21,827	2,761	24,588
MP - Metropolitan Planning Organization	0.36	0.3600	11,067		11,067	1,400	12,467
MT - Transit	3.57	3.5700	109,748		109,748	13,882	123,630
ND - Non-Department	22.46	22.4600	690,451		690,451	87,332	777,783
OC - Office of the Courts	0.71	0.7100	21,827		21,827	2,761	24,588
OF - Film and Entertainment	0.36	0.3600	11,067		11,067	1,400	12,467
OS - Sustainability	0.71	0.7100	21,827		21,827	2,761	24,588
PA - Property Appraiser	0.71	0.7100	21,827		21,827	2,761	24,588
PD - Police	2.86	2.8600	87,921		87,921	11,121	99,042
PM - Procurement Management	1.07	1.0700	32,894		32,894	4,161	37,055
PR - Park & Recreation	2.71	2.7100	83,310		83,310	10,538	93,848
PW - Public Works	2.14	2.1400	65,787		65,787	8,322	74,109
PZ - Planning & Zoning	2.00	2.0000	61,483		61,483	7,777	69,260
RB - Community Advocacy	0.86	0.8600	26,438		26,438	3,344	29,782
SB - Small Business Development	1.79	1.7900	55,027		55,027	6,961	61,988
SF - South Florida Emp Dept	0.07	0.0700	2,152		2,152	272	2,424



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OMB Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	1.79	1.7900	55,027		55,027	6,961	61,988
SW - Solid Waste Management	2.71	2.7100	83,310		83,310	10,538	93,848
TT - Office of the CITT	0.36	0.3600	11,067		11,067	1,400	12,467
VZ - Vizcaya Museum and Gardens	0.71	0.7100	21,827		21,827	2,761	24,588
All Other	7.79	7.7900	239,477		239,477	30,292	269,769
SubTotal	100.00	100.0000	3,074,160		3,074,160	369,689	3,443,849
TOTAL	100.00	100.0000	3,074,160		3,074,160	369,689	3,443,849

Allocation Basis: Staff Effort Distribution by Department

Allocation Source: FY 2008 Budget Analyst Time Analysis Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSMB Grants Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BU - Strategic Business Management	22,441,528	33.2124	186,238		186,238		186,238
CD - Community & Economic Development	37,445,610	55.4176	310,754		310,754	51,566	362,320
CH - County-wide Health Planning	5,000	0.0074	41		41	7	48
DE - Environmental Resources Mgmt	49,720	0.0736	413		413	68	481
HS - Human Services	337,826	0.5000	2,804		2,804	465	3,269
ME - Medical Examiner	95,000	0.1406	788		788	131	919
MT - Transit	750,000	1.1100	6,224		6,224	1,033	7,257
OC - Office of the Courts	1,557,938	2.3057	12,929		12,929	2,145	15,074
PD - Police	4,462,638	6.6045	37,035		37,035	6,145	43,180
All Other	424,488	0.6282	3,523		3,523	585	4,108
SubTotal	67,569,748	100.0000	560,749		560,749	62,145	622,894
TOTAL	67,569,748	100.0000	560,749		560,749	62,145	622,894

Allocation Basis: Total Grant Funded Amount by Receiving Department

Allocation Source: FY 2008 Grant Funding Matrix - OSMB

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSBM Mgmt Plan & Strategy

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	0.03	0.3421	5,646		5,646	625	6,271
CD - Community & Economic Development	0.33	3.7628	62,102		62,102	6,875	68,977
CR - Corrections & Rehabilitation	0.26	2.9647	48,929		48,929	5,417	54,346
ER - Human Resources	0.20	2.2805	37,638		37,638	4,167	41,805
ET - Enterprise Technology Services	0.26	2.9647	48,929		48,929	5,417	54,346
FN - Finance	0.15	1.7104	28,228		28,228	3,125	31,353
FR - Fire	0.04	0.4561	7,528		7,528	833	8,361
JU - Juvenile Assessment Center	0.71	8.0958	133,613		133,613	14,793	148,406
MT - Transit	0.11	1.2543	20,701		20,701	2,292	22,993
ND - Non-Department	5.22	59.5209	982,341		982,341	108,759	1,091,100
PD - Police	0.33	3.7628	62,102		62,102	6,875	68,977
PR - Park & Recreation	0.05	0.5701	9,409		9,409	1,042	10,451
SP - Seaport	0.10	1.1403	18,819		18,819	2,083	20,902
SW - Solid Waste Management	0.98	11.1745	184,424		184,424	20,418	204,842
SubTotal	8.77	100.0000	1,650,409		1,650,409	182,721	1,833,130
TOTAL	8.77	100.0000	1,650,409		1,650,409	182,721	1,833,130

Allocation Basis: Total Number of FTE's Per Benefiting Department

Allocation Source: FY 2008 Mgmt Planning & Performance Analysis Summary Email

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department BU - Strategic Business Management

Activity - OSBM Performance Improve

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	0.03	0.3421	70		70	10	80
CD - Community & Economic Development	0.33	3.7628	769		769	107	876
CR - Corrections & Rehabilitation	0.26	2.9647	606		606	84	690
ER - Human Resources	0.20	2.2805	466		466	65	531
ET - Enterprise Technology Services	0.26	2.9647	606		606	84	690
FN - Finance	0.15	1.7104	349		349	49	398
FR - Fire	0.04	0.4561	93		93	13	106
JU - Juvenile Assessment Center	0.71	8.0958	1,654		1,654	230	1,884
MT - Transit	0.11	1.2543	256		256	36	292
ND - Non-Department	5.22	59.5209	12,162		12,162	1,687	13,849
PD - Police	0.33	3.7628	769		769	107	876
PR - Park & Recreation	0.05	0.5701	116		116	16	132
SP - Seaport	0.10	1.1403	233		233	32	265
SW - Solid Waste Management	0.98	11.1745	2,283		2,283	317	2,600
SubTotal	8.77	100.0000	20,432		20,432	2,837	23,269
TOTAL	8.77	100.0000	20,432		20,432	2,837	23,269

Allocation Basis: Total Number of FTE's Per Benefiting Department

Allocation Source: FY 2008 Mgmt Planning & Performance Analysis Summary Email

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &	OSBM Performance
AD - Animal Services	44,673	44,673	0	0	0
AG - Agenda Coordination	6,456	6,456	0	0	0
AT - County Attorney	24,286	24,286	0	0	0
AU - Audit and Management	76,854	76,854	0	0	0
AV - Aviation	55,872	49,521	0	6,271	80
BC - Building Code Compliance	44,673	44,673	0	0	0
BL - Building	28,397	28,397	0	0	0
BU - Strategic Business	230,198	43,960	186,238	0	0
CA - Community Action Agency	49,521	49,521	0	0	0
CC - County Commission	37,055	37,055	0	0	0
CD - Community & Economic	506,282	74,109	362,320	68,977	876
CE - County Executive	12,467	12,467	0	0	0
CH - County-wide Health	48	0	48	0	0
CL - Clerk of Court	12,467	12,467	0	0	0
CQ - Capital Improvement	37,055	37,055	0	0	0
CR - Corrections &	104,557	49,521	0	54,346	690
CS - Consumer Services	37,055	37,055	0	0	0
CU - Cultural Affairs	79,303	79,303	0	0	0
DA - ADA Coordination	24,588	24,588	0	0	0
DE - Environmental Resources	50,002	49,521	481	0	0
EC - Commission on Ethics &	7,273	7,273	0	0	0
EH - Dpt of Emgncy Mgmt/	54,369	54,369	0	0	0
EL - Elections	37,055	37,055	0	0	0
ER - Human Resources	54,803	12,467	0	41,805	531
ET - Enterprise Technology	129,145	74,109	0	54,346	690
FE - Fair Employment	12,467	12,467	0	0	0
FN - Finance	68,806	37,055	0	31,353	398
FR - Fire	70,455	61,988	0	8,361	106
GG - General Government	51,945	51,945	0	0	0
GI - Government Information	49,521	49,521	0	0	0
GS01 - General Services	1,386	1,386	0	0	0
GS02 - Fleet Management	22,164	22,164	0	0	0
GS03 - Materials Management	3,810	3,810	0	0	0



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &	OSBM Performance
GS05 - Risk Management	3,810	3,810	0	0	0
GS06 - Facilities & Utilities	20,778	20,778	0	0	0
GS09 - Design & Construction	6,926	6,926	0	0	0
GS10 - Real Estate	693	693	0	0	0
GS30 - General Services Major	2,424	2,424	0	0	0
HS - Human Services	52,790	49,521	3,269	0	0
HT - Homeless Trust	19,739	19,739	0	0	0
IC - International Consortium	12,467	12,467	0	0	0
IG - Inspector General	7,273	7,273	0	0	0
JU - Juvenile Assessment	182,496	32,206	0	148,406	1,884
LB - Libraries	93,848	93,848	0	0	0
ME - Medical Examiner	33,125	32,206	919	0	0
MM - Metro-Miami Action Plan	24,588	24,588	0	0	0
MP - Metropolitan Planning	12,467	12,467	0	0	0
MT - Transit	154,172	123,630	7,257	22,993	292
ND - Non-Department	1,882,732	777,783	0	1,091,100	13,849
OC - Office of the Courts	39,662	24,588	15,074	0	0
OF - Film and Entertainment	12,467	12,467	0	0	0
OS - Sustainability	24,588	24,588	0	0	0
PA - Property Appraiser	24,588	24,588	0	0	0
PD - Police	212,075	99,042	43,180	68,977	876
PM - Procurement	37,055	37,055	0	0	0
PR - Park & Recreation	104,431	93,848	0	10,451	132
PW - Public Works	74,109	74,109	0	0	0
PZ - Planning & Zoning	69,260	69,260	0	0	0
RB - Community Advocacy	29,782	29,782	0	0	0
SB - Small Business	61,988	61,988	0	0	0
SF - South Florida Emp Dept	2,424	2,424	0	0	0
SP - Seaport	83,155	61,988	0	20,902	265
SW - Solid Waste Management	301,290	93,848	0	204,842	2,600
TT - Office of the CITT	12,467	12,467	0	0	0
VZ - Vizcaya Museum and	24,588	24,588	0	0	0
All Other	273,877	269,769	4,108	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department BU - Strategic Business Management

Receiving Department	Total	OMB Operations	OSMB Grants	OSBM Mgmt Plan &	OSBM Performance
Direct Billed	0	0	0	0	0
Total	5,923,142	3,443,849	622,894	1,833,130	23,269

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

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 Board establishes policies through the enactment of ordinances and adoption of resolutions.

The Board adopts the budget and makes all budget decisions with regard to appropriation of funds to County departments, divisions, and Constitutional Officers in accordance with State Statutes. The BCC sets the property tax millage rates, which determines the expenditures and revenue necessary to operate all County services, and enacts the County's strategic plan on an annual basis. The BCC performs policy-making functions and advocates for Miami-Dade County citizens at all levels of government. The Board also appoints the County Administrator and the County Attorney and confirms the appointment of department heads.

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 county-wide based on the number of employees identified to 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.

The cost pools have been reduced by accrued leave payouts.

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

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,036,765			18,036,765
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(157)			
PETTY CASH & CHANGE FUNDS	(10,055)			
REIMBURSEMENTS & REFUNDS	(6,449)			
DEBT ISSUANCE COSTS	(102)			
LAND ACQUISITION	0			
MAJOR MACHINERY, EQUIP, & FURNITURE	(99,393)			
Total Deductions:	(116,156)			(116,156)
Depreciation	211,258		211,258	
Leave Payouts	136,874		136,874	
AT - County Attorney	1,000,863	65,040	1,065,903	
BU - Strategic Business Management	32,894	4,161	37,055	
CC - County Commission		11,527	11,527	
CE - County Executive		48,037	48,037	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		38,759	38,759	
ET - Enterprise Technology Services		286,571	286,571	
FE - Fair Employment Practices		4,588	4,588	
FN - Finance		32,124	32,124	
GG - General Government		1,051,135	1,051,135	
GI - Government Information Center		2,011,953	2,011,953	
IG - Inspector General		1,133	1,133	
PM - Procurement Management		23,350	23,350	
SB - Small Business Development		3,983	3,983	
Total Allocated Additions:	1,381,889	3,588,944	4,970,833	4,970,833
ACCRUED LEAVE PAYOUTS	(37,972)			
ADMIN REIMB - AV	(720,685)			
ADMIN REIMB - W&S	(1,931,715)			

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department CC - County Commission

Total Departmental Cost Adjustments:	(2,690,372)	(2,690,372)
Total To Be Allocated:	16,612,126	20,201,070
	3,588,944	

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Commission Auditor	Intergovernmental Affairs	Commission
Wages & Benefits					
SALARIES & WAGES	10,750,782	759,012	1,983,023	816,579	7,192,168
FRINGE BENEFITS	3,659,270	376,056	509,259	204,566	2,569,389
Other Expense & Cost					
POST EMPLOYMENT BENEFITS	1,020	1,020	0	0	0
INTERPRETERS	259	0	0	0	259
OTHER COURT OPERATING EXPENSE	(283)	(219)	0	0	(64)
ACCOUNTING & AUDITING	5,902	0	0	0	5,902
CONSULTING SERVICES	193,455	0	193,455	0	0
ELECTRICAL SERVICES	27,659	0	0	0	27,659
INDUSTRIAL SERVICE RELATED	101,312	73,577	443	0	27,292
GENERAL AUTO & PROFESSIONAL LIAB	81,000	17,278	9,706	3,376	50,640
EQUIPMENT MAINTENANCE	6,665	967	0	0	5,698
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	2,455	488	0	0	1,967
ITD MAINTENANCE	33,503	4,275	13,678	35	15,515
RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	2,578	2,578	0	0	0
VEHICLES-RENTAL	87,873	0	0	0	87,873
COMMUNICATION EQUIPMENT-RENTAL	71,801	8,635	11,326	0	51,840
RENT PAYMENTS TO LESSORS	382,748	0	0	29,180	353,568
OTHER RENTAL EXPENSE	17,349	0	0	0	17,349
GSA CHARGES	529,860	76,372	32,796	22,664	398,028
ITD	50,735	0	24,250	1,000	25,485
GENERAL COUNTY SUPPORT CHARGES	7,822	0	0	0	7,822
PARKS & RECREATION SERVICES	23,654	0	0	0	23,654
CLERK OF COURTS	10,080	147	0	0	9,933
TELECOMMUNICATIONS	328,095	25,977	29,727	13,824	258,567
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	156,868	3,851	2,970	14,704	135,343
TRAVEL	151,596	2,852	6,251	40,896	101,597
AUTOMOBILE REIMBURSEMENT	35,345	332	651	1,557	32,805
ADVERTISING	259,677	0	0	14,600	245,077
PRINTING & GRAPHICS	83,325	3,505	862	4,685	74,273
MAILING SERVICES	22,291	1,356	0	2,039	18,896
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	157	157	0	0	0
*PETTY CASH & CHANGE FUNDS	10,055	10,055	0	0	0
TRAINING	6,473	0	5,108	0	1,365
*REIMBURSEMENTS & REFUNDS	6,449	6,449	0	0	0
TAXES,LICENSES & PERMITS	1,346	0	0	0	1,346
MISCELLANEOUS	285,599	9,938	376	16,423	258,862

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Commission Auditor	Intergovernmental Affairs	Commission
FUEL & LUBRICANTS	7,599	0	0	51	7,548
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	66	0	0	0	66
EQUIPMENT & NON-CAPITAL TOOLS	5,758	302	330	110	5,016
CONSTRUCTION MATERIALS & SUPPLIES	3,370	0	0	0	3,370
OFFICE SUPPLIES & MINOR EQUIPMENT	131,097	17,040	17,738	1,827	94,492
COMPUTER SUPPLIES	1,442	0	387	0	1,055
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	17,043	4,597	0	9,249	3,197
CLOTHING & UNIFORMS	6,552	403	544	797	4,808
OTHER MATERIALS & SUPPLIES	8,406	3,128	78	0	5,200
SPECIAL TRANSPORTATION	4,816	0	0	0	4,816
GRANTS TO OUTSIDE ORGANIZATIONS	346,384	0	0	0	346,384
PP&E FOR OUTSIDE AGENCIES BY OCED GRANTS	9,962	0	0	0	9,962
*DEBT ISSUANCE COSTS	102	102	0	0	0
*LAND ACQUISITION	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	99,393	99,393	0	0	0
Departmental Totals					
Total Expenditures	18,036,765	1,509,623	2,842,958	1,198,162	12,486,022
Deductions					
Total Deductions	(116,156)	(116,156)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(37,972)	(2,681)	(7,006)	(2,886)	(25,399)
ADMIN REIMB - AV	(720,685)	0	(720,685)	0	0
ADMIN REIMB - W&S	(1,931,715)	0	(1,931,715)	0	0
Functional Cost	15,230,237	1,390,786	183,552	1,195,276	12,460,623
Allocation Step 1					
Inbound- All Others	1,381,889	97,562	254,895	104,962	924,470
Reallocate Admin Costs		(1,488,348)	43,149	127,958	1,317,241
Unallocated Costs	(14,702,334)	0	0	0	(14,702,334)
1st Allocation	1,909,792	0	481,596	1,428,196	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department CC - County Commission

	Total	General & Admin	Commission Auditor	Intergovernmental Affairs	Commission
Allocation Step 2					
Inbound- All Others	3,588,944	253,382	661,995	272,599	2,400,968
Reallocate Admin Costs		(253,382)	7,346	21,784	224,252
Unallocated Costs	(2,625,220)	0	0	0	(2,625,220)
2nd Allocation	963,724	0	669,341	294,383	0
Total For CC CC - County Commission					
Total Allocated	2,873,516	0	1,150,937	1,722,579	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Activity - Commission Auditor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	1,683		1,683	2,373	4,056
AG - Agenda Coordination	10	0.0318	153		153		153
AT - County Attorney	135	0.4288	2,065		2,065		2,065
AU - Audit and Management	49	0.1557	750		750		750
AV - Aviation	1,393	4.4250	21,311		21,311	30,048	51,359
BC - Building Code Compliance	74	0.2351	1,132		1,132	1,596	2,728
BL - Building	319	1.0133	4,880		4,880	6,881	11,761
BU - Strategic Business Management	66	0.2097	1,010		1,010		1,010
CA - Community Action Agency	842	2.6747	12,881		12,881	18,163	31,044
CC - County Commission	190	0.6036	2,907		2,907		2,907
CD - Community & Economic Development	95	0.3018	1,453		1,453	2,049	3,502
CE - County Executive	66	0.2097	1,010		1,010	1,424	2,434
CH - County-wide Health Planning	8	0.0254	122		122	173	295
CL - Clerk of Court	1,324	4.2058	20,255		20,255	28,560	48,815
CQ - Capital Improvement	36	0.1144	551		551	777	1,328
CR - Corrections & Rehabilitation	2,523	8.0146	38,598		38,598	54,423	93,021
CS - Consumer Services	120	0.3812	1,836		1,836	2,588	4,424
CU - Cultural Affairs	30	0.0953	459		459	647	1,106
DA - ADA Coordination	7	0.0222	107		107	151	258
DE - Environmental Resources Mgmt	466	1.4803	7,129		7,129	10,052	17,181
EC - Commission on Ethics & Public Trust	15	0.0476	229		229	324	553
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	337		337	475	812
EL - Elections	191	0.6067	2,922		2,922	4,120	7,042
ER - Human Resources	126	0.4003	1,928		1,928	2,718	4,646
ET - Enterprise Technology Services	592	1.8806	9,057		9,057	12,770	21,827
FE - Fair Employment Practices	6	0.0191	92		92	129	221
FN - Finance	332	1.0546	5,079		5,079	7,161	12,240
FR - Fire	2,591	8.2306	39,638		39,638	55,890	95,528
GG - General Government	5	0.0159	76		76	108	184
GI - Government Information Center	209	0.6639	3,197		3,197	4,508	7,705

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Activity - Commission Auditor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	826		826	1,165	1,991
GS02 - Fleet Management	252	0.8005	3,855		3,855	5,436	9,291
GS03 - Materials Management	51	0.1620	780		780	1,100	1,880
GS05 - Risk Management	124	0.3939	1,897		1,897	2,675	4,572
GS06 - Facilities & Utilities Mgmt	171	0.5432	2,616		2,616	3,689	6,305
GS09 - Design & Construction Svcs	119	0.3780	1,821		1,821	2,567	4,388
GS10 - Real Estate Development	23	0.0731	352		352	496	848
HS - Human Services	930	2.9543	14,228		14,228	20,061	34,289
HT - Homeless Trust	14	0.0445	214		214	302	516
HU - Hurricane Recovery	1	0.0032	15		15	22	37
IC - International Consortium	12	0.0381	184		184	259	443
IG - Inspector General	33	0.1048	505		505	712	1,217
JU - Juvenile Assessment Center	116	0.3685	1,775		1,775	2,502	4,277
LB - Libraries	700	2.2236	10,709		10,709	15,100	25,809
ME - Medical Examiner	67	0.2128	1,025		1,025	1,445	2,470
MM - Metro-Miami Action Plan Trust	26	0.0826	398		398	561	959
MP - Metropolitan Planning Organization	16	0.0508	245		245	345	590
MT - Transit	3,803	12.0807	58,180		58,180	82,034	140,214
ND - Non-Department	53	0.1684	811		811	1,143	1,954
OC - Office of the Courts	248	0.7878	3,794		3,794	5,350	9,144
OF - Film and Entertainment	6	0.0191	92		92	129	221
PA - Property Appraiser	265	0.8418	4,054		4,054	5,716	9,770
PD - Police	4,826	15.3302	73,827		73,827	104,097	177,924
PM - Procurement Management	177	0.5623	2,708		2,708	3,818	6,526
PR - Park & Recreation	1,835	5.8291	28,073		28,073	39,582	67,655
PW - Public Works	830	2.6366	12,698		12,698	17,904	30,602
PZ - Planning & Zoning	161	0.5114	2,463		2,463	3,473	5,936
RB - Community Advocacy	14	0.0445	214		214	302	516
SB - Small Business Development	2	0.0064	31		31	43	74
SF - South Florida Emp Dept	66	0.2097	1,010		1,010	1,424	2,434

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Activity - Commission Auditor

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	5,630		5,630	7,938	13,568
SW - Solid Waste Management	919	2.9193	14,059		14,059	19,824	33,883
TM - Team Metro	213	0.6766	3,259		3,259	4,595	7,854
TT - Office of the CITT	9	0.0286	138		138	194	332
VZ - Vizcaya Museum and Gardens	46	0.1461	704		704	992	1,696
All Other	2,978	9.4600	45,559		45,559	64,238	109,797
SubTotal	31,480	100.0000	481,596		481,596	669,341	1,150,937
TOTAL	31,480	100.0000	481,596		481,596	669,341	1,150,937

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	4,991		4,991	1,044	6,035
AG - Agenda Coordination	10	0.0318	454		454		454
AT - County Attorney	135	0.4288	6,125		6,125		6,125
AU - Audit and Management	49	0.1557	2,223		2,223		2,223
AV - Aviation	1,393	4.4250	63,198		63,198	13,215	76,413
BC - Building Code Compliance	74	0.2351	3,357		3,357	702	4,059
BL - Building	319	1.0133	14,473		14,473	3,026	17,499
BU - Strategic Business Management	66	0.2097	2,994		2,994		2,994
CA - Community Action Agency	842	2.6747	38,200		38,200	7,988	46,188
CC - County Commission	190	0.6036	8,620		8,620		8,620
CD - Community & Economic Development	95	0.3018	4,310		4,310	901	5,211
CE - County Executive	66	0.2097	2,994		2,994	626	3,620
CH - County-wide Health Planning	8	0.0254	363		363	76	439
CL - Clerk of Court	1,324	4.2058	60,068		60,068	12,561	72,629
CQ - Capital Improvement	36	0.1144	1,633		1,633	342	1,975
CR - Corrections & Rehabilitation	2,523	8.0146	114,464		114,464	23,936	138,400
CS - Consumer Services	120	0.3812	5,444		5,444	1,138	6,582
CU - Cultural Affairs	30	0.0953	1,361		1,361	285	1,646
DA - ADA Coordination	7	0.0222	318		318	66	384
DE - Environmental Resources Mgmt	466	1.4803	21,142		21,142	4,421	25,563
EC - Commission on Ethics & Public Trust	15	0.0476	681		681	142	823
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	998		998	209	1,207
EL - Elections	191	0.6067	8,665		8,665	1,812	10,477
ER - Human Resources	126	0.4003	5,716		5,716	1,195	6,911
ET - Enterprise Technology Services	592	1.8806	26,858		26,858	5,616	32,474
FE - Fair Employment Practices	6	0.0191	272		272	57	329
FN - Finance	332	1.0546	15,062		15,062	3,150	18,212
FR - Fire	2,591	8.2306	117,549		117,549	24,581	142,130
GG - General Government	5	0.0159	227		227	47	274
GI - Government Information Center	209	0.6639	9,482		9,482	1,983	11,465

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	2,450		2,450	512	2,962
GS02 - Fleet Management	252	0.8005	11,433		11,433	2,391	13,824
GS03 - Materials Management	51	0.1620	2,314		2,314	484	2,798
GS05 - Risk Management	124	0.3939	5,626		5,626	1,176	6,802
GS06 - Facilities & Utilities Mgmt	171	0.5432	7,758		7,758	1,622	9,380
GS09 - Design & Construction Svcs	119	0.3780	5,399		5,399	1,129	6,528
GS10 - Real Estate Development	23	0.0731	1,043		1,043	218	1,261
HS - Human Services	930	2.9543	42,193		42,193	8,823	51,016
HT - Homeless Trust	14	0.0445	635		635	133	768
HU - Hurricane Recovery	1	0.0032	45		45	9	54
IC - International Consortium	12	0.0381	544		544	114	658
IG - Inspector General	33	0.1048	1,497		1,497	313	1,810
JU - Juvenile Assessment Center	116	0.3685	5,263		5,263	1,100	6,363
LB - Libraries	700	2.2236	31,758		31,758	6,641	38,399
ME - Medical Examiner	67	0.2128	3,040		3,040	636	3,676
MM - Metro-Miami Action Plan Trust	26	0.0826	1,180		1,180	247	1,427
MP - Metropolitan Planning Organization	16	0.0508	726		726	152	878
MT - Transit	3,803	12.0807	172,536		172,536	36,079	208,615
ND - Non-Department	53	0.1684	2,405		2,405	503	2,908
OC - Office of the Courts	248	0.7878	11,251		11,251	2,353	13,604
OF - Film and Entertainment	6	0.0191	272		272	57	329
PA - Property Appraiser	265	0.8418	12,023		12,023	2,514	14,537
PD - Police	4,826	15.3302	218,947		218,947	45,787	264,734
PM - Procurement Management	177	0.5623	8,030		8,030	1,679	9,709
PR - Park & Recreation	1,835	5.8291	83,251		83,251	17,409	100,660
PW - Public Works	830	2.6366	37,656		37,656	7,874	45,530
PZ - Planning & Zoning	161	0.5114	7,304		7,304	1,527	8,831
RB - Community Advocacy	14	0.0445	635		635	133	768
SB - Small Business Development	2	0.0064	91		91	19	110
SF - South Florida Emp Dept	66	0.2097	2,994		2,994	626	3,620

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CC - County Commission

Activity - Intergovernmental Affairs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	16,696		16,696	3,491	20,187
SW - Solid Waste Management	919	2.9193	41,694		41,694	8,719	50,413
TM - Team Metro	213	0.6766	9,663		9,663	2,021	11,684
TT - Office of the CITT	9	0.0286	408		408	85	493
VZ - Vizcaya Museum and Gardens	46	0.1461	2,087		2,087	436	2,523
All Other	2,978	9.4600	135,107		135,107	28,252	163,359
SubTotal	31,480	100.0000	1,428,196		1,428,196	294,383	1,722,579
TOTAL	31,480	100.0000	1,428,196		1,428,196	294,383	1,722,579

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department CC - County Commission

Receiving Department	Total	Commission Auditor	Intergovernmental Affairs
AD - Animal Services	10,091	4,056	6,035
AG - Agenda Coordination	607	153	454
AT - County Attorney	8,190	2,065	6,125
AU - Audit and Management	2,973	750	2,223
AV - Aviation	127,772	51,359	76,413
BC - Building Code Compliance	6,787	2,728	4,059
BL - Building	29,260	11,761	17,499
BU - Strategic Business	4,004	1,010	2,994
CA - Community Action Agency	77,232	31,044	46,188
CC - County Commission	11,527	2,907	8,620
CD - Community & Economic	8,713	3,502	5,211
CE - County Executive	6,054	2,434	3,620
CH - County-wide Health	734	295	439
CL - Clerk of Court	121,444	48,815	72,629
CQ - Capital Improvement	3,303	1,328	1,975
CR - Corrections &	231,421	93,021	138,400
CS - Consumer Services	11,006	4,424	6,582
CU - Cultural Affairs	2,752	1,106	1,646
DA - ADA Coordination	642	258	384
DE - Environmental Resources	42,744	17,181	25,563
EC - Commission on Ethics &	1,376	553	823
EH - Dpt of Emgncy Mgmt/	2,019	812	1,207
EL - Elections	17,519	7,042	10,477
ER - Human Resources	11,557	4,646	6,911
ET - Enterprise Technology	54,301	21,827	32,474
FE - Fair Employment	550	221	329
FN - Finance	30,452	12,240	18,212
FR - Fire	237,658	95,528	142,130
GG - General Government	458	184	274
GI - Government Information	19,170	7,705	11,465
GS01 - General Services	4,953	1,991	2,962
GS02 - Fleet Management	23,115	9,291	13,824
GS03 - Materials Management	4,678	1,880	2,798



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department CC - County Commission

Receiving Department	Total	Commission Auditor	Intergovernmental Affairs
GS05 - Risk Management	11,374	4,572	6,802
GS06 - Facilities & Utilities	15,685	6,305	9,380
GS09 - Design & Construction	10,916	4,388	6,528
GS10 - Real Estate	2,109	848	1,261
HS - Human Services	85,305	34,289	51,016
HT - Homeless Trust	1,284	516	768
HU - Hurricane Recovery	91	37	54
IC - International Consortium	1,101	443	658
IG - Inspector General	3,027	1,217	1,810
JU - Juvenile Assessment	10,640	4,277	6,363
LB - Libraries	64,208	25,809	38,399
ME - Medical Examiner	6,146	2,470	3,676
MM - Metro-Miami Action Plan	2,386	959	1,427
MP - Metropolitan Planning	1,468	590	878
MT - Transit	348,829	140,214	208,615
ND - Non-Department	4,862	1,954	2,908
OC - Office of the Courts	22,748	9,144	13,604
OF - Film and Entertainment	550	221	329
PA - Property Appraiser	24,307	9,770	14,537
PD - Police	442,658	177,924	264,734
PM - Procurement	16,235	6,526	9,709
PR - Park & Recreation	168,315	67,655	100,660
PW - Public Works	76,132	30,602	45,530
PZ - Planning & Zoning	14,767	5,936	8,831
RB - Community Advocacy	1,284	516	768
SB - Small Business	184	74	110
SF - South Florida Emp Dept	6,054	2,434	3,620
SP - Seaport	33,755	13,568	20,187
SW - Solid Waste Management	84,296	33,883	50,413
TM - Team Metro	19,538	7,854	11,684
TT - Office of the CITT	825	332	493
VZ - Vizcaya Museum and	4,219	1,696	2,523
All Other	273,156	109,797	163,359



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department CC - County Commission

Receiving Department	Total	Commission Auditor	Intergovernmental Affairs
Direct Billed	0	0	0
Total	<u>2,873,516</u>	<u>1,150,937</u>	<u>1,722,579</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

CE – COUNTY EXECUTIVE

NATURE AND EXTENT OF SERVICES

The Mayor serves as the elected head of County government. In this role, the Mayor is responsible for the management of all administrative departments and for carrying out policies adopted by the Commission.

The County Manager assists the Mayor in the administration of County government and is responsible for the day-to-day operation of a \$6.956 billion budget, approximately 30,000 employees and 57 departments. The County Manager is also responsible for overseeing the County's strategic plan and the implementation of results-oriented government to ensure that departmental goals align with the County's strategic plan, streamline government, and improve County services.

The Mayor and County Manager work with the Chairman 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:

- **Executive Office** - The costs of this activity have been allocated county-wide based on the number of employees identified to each department.
- **Admin Coordination** - These costs have been allocated to all county departments using the number of employees identified to each department.

The cost pools have been reduced by accrued leave payouts.

Costs identified for **Media Relations** have not been allocated in this plan.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department CE - County Executive

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,993,405			8,993,405
COMPENSATION OF ELECTED OFFICIALS	(238,133)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(34,875)			
Total Deductions:	(273,008)			(273,008)
Depreciation	151,038		151,038	
Leave Payouts	84,221		84,221	
AG - Agenda Coordination	186,074	41,305	227,379	
AT - County Attorney	541,482	35,188	576,670	
BU - Strategic Business Management	11,067	1,400	12,467	
CC - County Commission	4,004	2,050	6,054	
CE - County Executive		16,686	16,686	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		13,621	13,621	
ET - Enterprise Technology Services		87,178	87,178	
FE - Fair Employment Practices		1,594	1,594	
FN - Finance		5,443	5,443	
GG - General Government		790,222	790,222	
GI - Government Information Center		322,310	322,310	
IG - Inspector General		281	281	
PM - Procurement Management		3,227	3,227	
SB - Small Business Development		989	989	
Total Allocated Additions:	977,886	1,328,077	2,305,963	2,305,963
ACCRUED LEAVE PAYOUTS	(54,914)			
ADMIN REIMB - AV	(359,585)			
ADMIN REIMB - W&S	(963,827)			
Total Departmental Cost Adjustments:	(1,378,326)			(1,378,326)

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department CE - County Executive

Total To Be Allocated:

8,319,957	1,328,077
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9,648,034

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

	Total	General & Admin	Executive Office	Admin Coordination	Media Relation
Wages & Benefits					
SALARIES & WAGES	6,377,030	0	5,864,594	260,639	251,797
FRINGE BENEFITS	1,629,507	0	1,456,342	100,967	72,198
Other Expense & Cost					
*COMPENSATION OF ELECTED OFFICIALS	238,133	238,133	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	43,415	0	32,307	11,108	0
ELECTRICAL SERVICES	4,821	0	0	4,821	0
INDUSTRIAL SERVICE RELATED	487	0	0	487	0
GENERAL AUTO & PROFESSIONAL LIAB	35,700	0	0	35,700	0
EQUIPMENT MAINTENANCE	1,622	0	0	1,622	0
ITD MAINTENANCE	9,222	0	0	9,222	0
VEHICLES-RENTAL	20,645	0	(8,740)	29,385	0
COMMUNICATION EQUIPMENT-RENTAL	11	0	0	11	0
RENT PAYMENTS TO LESSORS	129,246	0	322	128,924	0
OTHER RENTAL EXPENSE	1,500	0	0	1,500	0
GSA CHARGES	106,860	0	9,539	97,201	120
ITD	2,679	0	0	2,679	0
CLERK OF COURTS	7,005	0	0	7,005	0
TELECOMMUNICATIONS	162,875	0	0	162,399	476
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	9,285	0	0	9,285	0
TRAVEL	37,390	0	0	37,390	0
AUTOMOBILE REIMBURSEMENT	11,271	0	0	11,271	0
ADVERTISING	13,711	0	0	13,711	0
PRINTING & GRAPHICS	12,923	0	0	12,923	0
MAILING SERVICES	1,388	0	0	1,388	0
PETTY CASH & CHANGE FUNDS	3,606	0	0	3,606	0
TRAINING	1,345	0	0	1,345	0
TAXES,LICENSES & PERMITS	132	0	0	132	0
MISCELLANEOUS	35,316	0	35	35,281	0
FUEL & LUBRICANTS	2,157	0	0	2,157	0
EQUIPMENT & NON-CAPITAL TOOLS	1,867	0	0	1,867	0
OFFICE SUPPLIES & MINOR EQUIPMENT	47,493	0	0	47,493	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	967	0	0	967	0
OTHER MATERIALS & SUPPLIES	8,921	0	0	8,921	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	34,875	34,875	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department CE - County Executive

	Total	General & Admin	Executive Office	Admin Coordination	Media Relation
Departmental Totals					
Total Expenditures	8,993,405	273,008	7,354,399	1,041,407	324,591
Deductions					
Total Deductions	(273,008)	(273,008)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(54,914)	0	(50,499)	(2,246)	(2,169)
ADMIN REIMB - AV	(359,585)	0	(359,585)	0	0
ADMIN REIMB - W&S	(963,827)	0	(963,827)	0	0
 Functional Cost	 7,342,071	 0	 5,980,488	 1,039,161	 322,422
Allocation Step 1					
Inbound- All Others	977,886	0	899,306	39,968	38,612
Unallocated Costs	(361,034)	0	0	0	(361,034)
1st Allocation	7,958,923	0	6,879,794	1,079,129	0
Allocation Step 2					
Inbound- All Others	1,328,077	0	1,221,357	54,281	52,439
Unallocated Costs	(52,439)	0	0	0	(52,439)
2nd Allocation	1,275,638	0	1,221,357	54,281	0
Total For CE CE - County Executive					
Total Allocated	9,234,561	0	8,101,151	1,133,410	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	24,040		24,040	4,339	28,379
AG - Agenda Coordination	10	0.0318	2,185		2,185		2,185
AT - County Attorney	135	0.4288	29,504		29,504		29,504
AU - Audit and Management	49	0.1557	10,709		10,709		10,709
AV - Aviation	1,393	4.4250	304,433		304,433	54,946	359,379
BC - Building Code Compliance	74	0.2351	16,172		16,172	2,919	19,091
BL - Building	319	1.0133	69,716		69,716	12,583	82,299
BU - Strategic Business Management	66	0.2097	14,424		14,424		14,424
CA - Community Action Agency	842	2.6747	184,015		184,015	33,212	217,227
CC - County Commission	190	0.6036	41,524		41,524		41,524
CD - Community & Economic Development	95	0.3018	20,762		20,762	3,747	24,509
CE - County Executive	66	0.2097	14,424		14,424		14,424
CH - County-wide Health Planning	8	0.0254	1,748		1,748	316	2,064
CL - Clerk of Court	1,324	4.2058	289,353		289,353	52,224	341,577
CQ - Capital Improvement	36	0.1144	7,868		7,868	1,420	9,288
CR - Corrections & Rehabilitation	2,523	8.0146	551,389		551,389	99,518	650,907
CS - Consumer Services	120	0.3812	26,225		26,225	4,733	30,958
CU - Cultural Affairs	30	0.0953	6,556		6,556	1,183	7,739
DA - ADA Coordination	7	0.0222	1,530		1,530	276	1,806
DE - Environmental Resources Mgmt	466	1.4803	101,842		101,842	18,381	120,223
EC - Commission on Ethics & Public Trust	15	0.0476	3,278		3,278	592	3,870
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	4,808		4,808	868	5,676
EL - Elections	191	0.6067	41,742		41,742	7,534	49,276
ER - Human Resources	126	0.4003	27,537		27,537	4,970	32,507
ET - Enterprise Technology Services	592	1.8806	129,379		129,379	23,351	152,730
FE - Fair Employment Practices	6	0.0191	1,311		1,311	237	1,548
FN - Finance	332	1.0546	72,557		72,557	13,096	85,653
FR - Fire	2,591	8.2306	566,250		566,250	102,200	668,450
GG - General Government	5	0.0159	1,093		1,093	197	1,290
GI - Government Information Center	209	0.6639	45,676		45,676	8,244	53,920

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	11,801		11,801	2,130	13,931
GS02 - Fleet Management	252	0.8005	55,073		55,073	9,940	65,013
GS03 - Materials Management	51	0.1620	11,146		11,146	2,012	13,158
GS05 - Risk Management	124	0.3939	27,100		27,100	4,891	31,991
GS06 - Facilities & Utilities Mgmt	171	0.5432	37,371		37,371	6,745	44,116
GS09 - Design & Construction Svcs	119	0.3780	26,007		26,007	4,694	30,701
GS10 - Real Estate Development	23	0.0731	5,027		5,027	907	5,934
HS - Human Services	930	2.9543	203,247		203,247	36,683	239,930
HT - Homeless Trust	14	0.0445	3,060		3,060	552	3,612
HU - Hurricane Recovery	1	0.0032	219		219	39	258
IC - International Consortium	12	0.0381	2,623		2,623	473	3,096
IG - Inspector General	33	0.1048	7,212		7,212	1,302	8,514
JU - Juvenile Assessment Center	116	0.3685	25,351		25,351	4,576	29,927
LB - Libraries	700	2.2236	152,981		152,981	27,611	180,592
ME - Medical Examiner	67	0.2128	14,643		14,643	2,643	17,286
MM - Metro-Miami Action Plan Trust	26	0.0826	5,682		5,682	1,026	6,708
MP - Metropolitan Planning Organization	16	0.0508	3,497		3,497	631	4,128
MT - Transit	3,803	12.0807	831,126		831,126	150,007	981,133
ND - Non-Department	53	0.1684	11,583		11,583	2,091	13,674
OC - Office of the Courts	248	0.7878	54,199		54,199	9,782	63,981
OF - Film and Entertainment	6	0.0191	1,311		1,311	237	1,548
PA - Property Appraiser	265	0.8418	57,914		57,914	10,453	68,367
PD - Police	4,826	15.3302	1,054,695		1,054,695	190,358	1,245,053
PM - Procurement Management	177	0.5623	38,682		38,682	6,982	45,664
PR - Park & Recreation	1,835	5.8291	401,030		401,030	72,381	473,411
PW - Public Works	830	2.6366	181,392		181,392	32,739	214,131
PZ - Planning & Zoning	161	0.5114	35,186		35,186	6,351	41,537
RB - Community Advocacy	14	0.0445	3,060		3,060	552	3,612
SB - Small Business Development	2	0.0064	437		437	79	516
SF - South Florida Emp Dept	66	0.2097	14,424		14,424	2,603	17,027

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive

Activity - Executive Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	80,425		80,425	14,516	94,941
SW - Solid Waste Management	919	2.9193	200,843		200,843	36,249	237,092
TM - Team Metro	213	0.6766	46,550		46,550	8,402	54,952
TT - Office of the CITT	9	0.0286	1,967		1,967	355	2,322
VZ - Vizcaya Museum and Gardens	46	0.1461	10,053		10,053	1,814	11,867
All Other	2,978	9.4600	650,827		650,827	117,465	768,292
SubTotal	31,480	100.0000	6,879,794		6,879,794	1,221,357	8,101,151
TOTAL	31,480	100.0000	6,879,794		6,879,794	1,221,357	8,101,151

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive

Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	3,771		3,771	193	3,964
AG - Agenda Coordination	10	0.0318	343		343		343
AT - County Attorney	135	0.4288	4,628		4,628		4,628
AU - Audit and Management	49	0.1557	1,680		1,680		1,680
AV - Aviation	1,393	4.4250	47,752		47,752	2,442	50,194
BC - Building Code Compliance	74	0.2351	2,537		2,537	130	2,667
BL - Building	319	1.0133	10,935		10,935	559	11,494
BU - Strategic Business Management	66	0.2097	2,262		2,262		2,262
CA - Community Action Agency	842	2.6747	28,864		28,864	1,476	30,340
CC - County Commission	190	0.6036	6,513		6,513		6,513
CD - Community & Economic Development	95	0.3018	3,257		3,257	167	3,424
CE - County Executive	66	0.2097	2,262		2,262		2,262
CH - County-wide Health Planning	8	0.0254	274		274	14	288
CL - Clerk of Court	1,324	4.2058	45,386		45,386	2,321	47,707
CQ - Capital Improvement	36	0.1144	1,234		1,234	63	1,297
CR - Corrections & Rehabilitation	2,523	8.0146	86,488		86,488	4,423	90,911
CS - Consumer Services	120	0.3812	4,114		4,114	210	4,324
CU - Cultural Affairs	30	0.0953	1,028		1,028	53	1,081
DA - ADA Coordination	7	0.0222	240		240	12	252
DE - Environmental Resources Mgmt	466	1.4803	15,974		15,974	817	16,791
EC - Commission on Ethics & Public Trust	15	0.0476	514		514	26	540
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	754		754	39	793
EL - Elections	191	0.6067	6,547		6,547	335	6,882
ER - Human Resources	126	0.4003	4,319		4,319	221	4,540
ET - Enterprise Technology Services	592	1.8806	20,294		20,294	1,038	21,332
FE - Fair Employment Practices	6	0.0191	206		206	11	217
FN - Finance	332	1.0546	11,381		11,381	582	11,963
FR - Fire	2,591	8.2306	88,819		88,819	4,542	93,361
GG - General Government	5	0.0159	171		171	9	180
GI - Government Information Center	209	0.6639	7,164		7,164	366	7,530

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive

Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	1,851		1,851	95	1,946
GS02 - Fleet Management	252	0.8005	8,639		8,639	442	9,081
GS03 - Materials Management	51	0.1620	1,748		1,748	89	1,837
GS05 - Risk Management	124	0.3939	4,251		4,251	217	4,468
GS06 - Facilities & Utilities Mgmt	171	0.5432	5,862		5,862	300	6,162
GS09 - Design & Construction Svcs	119	0.3780	4,079		4,079	209	4,288
GS10 - Real Estate Development	23	0.0731	788		788	40	828
HS - Human Services	930	2.9543	31,880		31,880	1,630	33,510
HT - Homeless Trust	14	0.0445	480		480	25	505
HU - Hurricane Recovery	1	0.0032	34		34	2	36
IC - International Consortium	12	0.0381	411		411	21	432
IG - Inspector General	33	0.1048	1,131		1,131	58	1,189
JU - Juvenile Assessment Center	116	0.3685	3,976		3,976	203	4,179
LB - Libraries	700	2.2236	23,996		23,996	1,227	25,223
ME - Medical Examiner	67	0.2128	2,297		2,297	117	2,414
MM - Metro-Miami Action Plan Trust	26	0.0826	891		891	46	937
MP - Metropolitan Planning Organization	16	0.0508	548		548	28	576
MT - Transit	3,803	12.0807	130,366		130,366	6,667	137,033
ND - Non-Department	53	0.1684	1,817		1,817	93	1,910
OC - Office of the Courts	248	0.7878	8,501		8,501	435	8,936
OF - Film and Entertainment	6	0.0191	206		206	11	217
PA - Property Appraiser	265	0.8418	9,084		9,084	465	9,549
PD - Police	4,826	15.3302	165,438		165,438	8,456	173,894
PM - Procurement Management	177	0.5623	6,068		6,068	310	6,378
PR - Park & Recreation	1,835	5.8291	62,903		62,903	3,217	66,120
PW - Public Works	830	2.6366	28,452		28,452	1,455	29,907
PZ - Planning & Zoning	161	0.5114	5,519		5,519	282	5,801
RB - Community Advocacy	14	0.0445	480		480	25	505
SB - Small Business Development	2	0.0064	69		69	4	73
SF - South Florida Emp Dept	66	0.2097	2,262		2,262	116	2,378

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CE - County Executive

Activity - Admin Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	12,615		12,615	645	13,260
SW - Solid Waste Management	919	2.9193	31,503		31,503	1,611	33,114
TM - Team Metro	213	0.6766	7,302		7,302	373	7,675
TT - Office of the CITT	9	0.0286	309		309	16	325
VZ - Vizcaya Museum and Gardens	46	0.1461	1,577		1,577	81	1,658
All Other	2,978	9.4600	102,085		102,085	5,221	107,306
SubTotal	31,480	100.0000	1,079,129		1,079,129	54,281	1,133,410
TOTAL	31,480	100.0000	1,079,129		1,079,129	54,281	1,133,410

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department CE - County Executive

Receiving Department	Total	Executive Office	Admin Coordination
AD - Animal Services	32,343	28,379	3,964
AG - Agenda Coordination	2,528	2,185	343
AT - County Attorney	34,132	29,504	4,628
AU - Audit and Management	12,389	10,709	1,680
AV - Aviation	409,573	359,379	50,194
BC - Building Code Compliance	21,758	19,091	2,667
BL - Building	93,793	82,299	11,494
BU - Strategic Business	16,686	14,424	2,262
CA - Community Action Agency	247,567	217,227	30,340
CC - County Commission	48,037	41,524	6,513
CD - Community & Economic	27,933	24,509	3,424
CE - County Executive	16,686	14,424	2,262
CH - County-wide Health	2,352	2,064	288
CL - Clerk of Court	389,284	341,577	47,707
CQ - Capital Improvement	10,585	9,288	1,297
CR - Corrections &	741,818	650,907	90,911
CS - Consumer Services	35,282	30,958	4,324
CU - Cultural Affairs	8,820	7,739	1,081
DA - ADA Coordination	2,058	1,806	252
DE - Environmental Resources	137,014	120,223	16,791
EC - Commission on Ethics &	4,410	3,870	540
EH - Dpt of Emgncy Mgmt/	6,469	5,676	793
EL - Elections	56,158	49,276	6,882
ER - Human Resources	37,047	32,507	4,540
ET - Enterprise Technology	174,062	152,730	21,332
FE - Fair Employment	1,765	1,548	217
FN - Finance	97,616	85,653	11,963
FR - Fire	761,811	668,450	93,361
GG - General Government	1,470	1,290	180
GI - Government Information	61,450	53,920	7,530
GS01 - General Services	15,877	13,931	1,946
GS02 - Fleet Management	74,094	65,013	9,081
GS03 - Materials Management	14,995	13,158	1,837



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department CE - County Executive

Receiving Department	Total	Executive Office	Admin Coordination
GS05 - Risk Management	36,459	31,991	4,468
GS06 - Facilities & Utilities	50,278	44,116	6,162
GS09 - Design & Construction	34,989	30,701	4,288
GS10 - Real Estate	6,762	5,934	828
HS - Human Services	273,440	239,930	33,510
HT - Homeless Trust	4,117	3,612	505
HU - Hurricane Recovery	294	258	36
IC - International Consortium	3,528	3,096	432
IG - Inspector General	9,703	8,514	1,189
JU - Juvenile Assessment	34,106	29,927	4,179
LB - Libraries	205,815	180,592	25,223
ME - Medical Examiner	19,700	17,286	2,414
MM - Metro-Miami Action Plan	7,645	6,708	937
MP - Metropolitan Planning	4,704	4,128	576
MT - Transit	1,118,166	981,133	137,033
ND - Non-Department	15,584	13,674	1,910
OC - Office of the Courts	72,917	63,981	8,936
OF - Film and Entertainment	1,765	1,548	217
PA - Property Appraiser	77,916	68,367	9,549
PD - Police	1,418,947	1,245,053	173,894
PM - Procurement	52,042	45,664	6,378
PR - Park & Recreation	539,531	473,411	66,120
PW - Public Works	244,038	214,131	29,907
PZ - Planning & Zoning	47,338	41,537	5,801
RB - Community Advocacy	4,117	3,612	505
SB - Small Business	589	516	73
SF - South Florida Emp Dept	19,405	17,027	2,378
SP - Seaport	108,201	94,941	13,260
SW - Solid Waste Management	270,206	237,092	33,114
TM - Team Metro	62,627	54,952	7,675
TT - Office of the CITT	2,647	2,322	325
VZ - Vizcaya Museum and	13,525	11,867	1,658
All Other	875,598	768,292	107,306



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department CE - County Executive

Receiving Department	Total	Executive Office	Admin Coordination
Direct Billed	0	0	0
Total	<u>9,234,561</u>	<u>8,101,151</u>	<u>1,133,410</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

CQ – OFFICE OF CAPITAL IMPROVEMENTS

NATURE AND EXTENT OF SERVICES

The Office of Capital Improvements (OCI) provides construction management policy support and analysis, including oversight of the County's capital improvement program.

As part of the Enabling Strategies strategic area, OCI develops and maintains the County's centralized Capital Improvements Information System (CIIS); coordinates and monitors capital improvement projects; reviews contracting documents prior to submittal to the Board of County Commissioners. OCI also creates standards for countywide construction contract language and construction management practices, policies, and procedures; manages the County's Miscellaneous Construction Contracts (MCC) for construction projects of less than \$1 million; and administers the Business Loan Assistance Program. The office is also responsible for administering the Architectural and Engineering (A&E) selection process, including the management of the Equitable Distribution Program (EDP), which was created to distribute County architectural, engineering, and design work on projects valued at less than \$1 million.

In addition, OCI is responsible for implementing the Building Better Communities (BBC) Bond Program that was passed by the voters in November 2004 and the Safe Neighborhood Parks (SNP) Bond Program that was passed by voters in 1996. The Bond Programs Division of OCI is responsible for the management of the bond programs; providing staff and legislative support for the BBC Citizens' Advisory Committee, the SNP Citizens' Oversight Committee, the municipalities, and not-for-profit organizations; developing and implementing plan schedules while managing project costs; and implementing an effective public information program.

The costs identified to **CQ A & E** have been included in this schedule and allocated to benefiting departments based on the total capital working fund charges identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

Costs recorded for the **CQ GOB Program** and **CQ SNP Program** have not been allocated in this plan.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department CQ - Capital Improvement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,779,002			4,779,002
POLL WORKERS	(250)			
GENERAL FUND-TRF OUT	(147,000)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(2,600)			
Total Deductions:	(149,850)			(149,850)
Depreciation	58,908		58,908	
Leave Payouts	42,397		42,397	
AG - Agenda Coordination	13,058	2,899	15,957	
AT - County Attorney	148,566	9,654	158,220	
BU - Strategic Business Management	32,894	4,161	37,055	
CC - County Commission	2,184	1,119	3,303	
CE - County Executive	9,102	1,483	10,585	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		7,639	7,639	
ET - Enterprise Technology Services		27,792	27,792	
FE - Fair Employment Practices		869	869	
FN - Finance		4,331	4,331	
GG - General Government		182,762	182,762	
GI - Government Information Center		25,999	25,999	
IG - Inspector General		16	16	
PM - Procurement Management		346	346	
SB - Small Business Development		57	57	
Total Allocated Additions:	307,109	275,710	582,819	582,819
REVENUE	(4,870,550)			
ACCRUED LEAVE PAYOUTS	(177,915)			
Total Departmental Cost Adjustments:	(5,048,465)			(5,048,465)

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department CQ - Capital Improvement

Total To Be Allocated:

(112,204)	275,710
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163,506



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department CQ - Capital Improvement

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
Wages & Benefits					
SALARIES & WAGES	3,329,794	1,356,172	639,736	1,193,718	140,168
FRINGE BENEFITS	828,455	364,891	167,885	259,671	36,008
Other Expense & Cost					
*POLL WORKERS	250	250	0	0	0
LEGAL	4,024	0	0	4,024	0
ARCHITECTURAL & ENGINEERING RELATED SERV	2,864	0	2,864	0	0
INDUSTRIAL SERVICE RELATED	377	377	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	(193)	(193)	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	18,200	16,500	0	0	1,700
ITD MAINTENANCE	40,419	39,967	452	0	0
BUILDINGS COUNTY OWNED: RENTAL	87,064	0	0	87,064	0
COMMUNICATION EQUIPMENT-RENTAL	8,119	6,941	0	1,178	0
GSA CHARGES	29,762	17,097	2,575	7,938	2,152
ITD	224,205	168,221	0	50,200	5,784
CLERK OF COURTS	760	0	0	0	760
TELECOMMUNICATIONS	30,550	19,103	3,823	7,613	11
TRAVEL	1,913	1,913	0	0	0
AUTOMOBILE REIMBURSEMENT	2,005	1,645	0	360	0
ADVERTISING	3,693	5,464	(43,150)	41,379	0
PRINTING & GRAPHICS	3,831	3,347	0	484	0
MAILING SERVICES	70	70	0	0	0
PETTY CASH & CHANGE FUNDS	(408)	66	(474)	0	0
TRAINING	250	0	250	0	0
REIMBURSEMENTS & REFUNDS	(5)	(5)	0	0	0
MISCELLANEOUS	1,240	766	0	474	0
EQUIPMENT & NON-CAPITAL TOOLS	28	0	0	28	0
OFFICE SUPPLIES & MINOR EQUIPMENT	11,811	6,607	2,260	2,528	416
OTHER MATERIALS & SUPPLIES	324	0	30	294	0
*GENERAL FUND-TRF OUT	147,000	147,000	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	2,600	2,600	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department CQ - Capital Improvement

	Total	General & Admin	CQ A & E	CQ GOB Program	CQ SNP Program
Departmental Totals					
Total Expenditures	4,779,002	2,158,799	776,251	1,656,953	186,999
Deductions					
Total Deductions	(149,850)	(149,850)	0	0	0
Cost Adjustments					
REVENUE	(4,870,550)	(4,677,550)	0	0	(193,000)
ACCRUED LEAVE PAYOUTS	(177,915)	(72,465)	(34,177)	(63,783)	(7,490)
 Functional Cost	 (419,313)	 (2,741,066)	 742,074	 1,593,170	 (13,491)
Allocation Step 1					
Inbound- All Others	307,109	125,081	59,003	110,097	12,928
Reallocate Admin Costs		2,615,985	(847,954)	(1,582,242)	(185,789)
Unallocated Costs	65,327	0	0	(121,025)	186,352
1st Allocation	(46,877)	0	(46,877)	0	0
Allocation Step 2					
Inbound- All Others	275,710	112,292	52,971	98,841	11,606
Reallocate Admin Costs		(112,292)	36,399	67,918	7,975
Unallocated Costs	(186,340)	0	0	(166,759)	(19,581)
2nd Allocation	89,370	0	89,370	0	0
Total For CQ CQ - Capital Improvement					
Total Allocated	42,493	0	42,493	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department CQ - Capital Improvement

Activity - CQ A & E

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	179,414	6.1760	-2,895		-2,895	5,520	2,625
BC - Building Code Compliance	2,298	0.0791	-37		-37	71	34
BL - Building	59,515	2.0487	-960		-960	1,831	871
CD - Community & Economic Development	34,869	1.2003	-563		-563	1,073	510
CR - Corrections & Rehabilitation	28,961	0.9969	-467		-467	891	424
CU - Cultural Affairs	1,416	0.0487	-23		-23	44	21
DA - ADA Coordination	1,349	0.0464	-22		-22	42	20
DE - Environmental Resources Mgmt	48,096	1.6556	-776		-776	1,480	704
FR - Fire	61,153	2.1051	-987		-987	1,881	894
GS09 - Design & Construction Svcs	284,368	9.7889	-4,589		-4,589	8,748	4,159
MT - Transit	99,838	3.4368	-1,611		-1,611	3,071	1,460
PD - Police	7,645	0.2632	-123		-123	235	112
PR - Park & Recreation	246,609	8.4891	-3,979		-3,979	7,587	3,608
PW - Public Works	365,692	12.5884	-5,901		-5,901	11,250	5,349
PZ - Planning & Zoning	2,938	0.1011	-47		-47	90	43
SP - Seaport	114,960	3.9573	-1,855		-1,855	3,537	1,682
SW - Solid Waste Management	50,359	1.7335	-813		-813	1,549	736
VZ - Vizcaya Museum and Gardens	40,228	1.3848	-649		-649	1,238	589
All Other	1,275,292	43.9001	-20,580		-20,580	39,232	18,652
SubTotal	2,905,000	100.0000	-46,877		-46,877	89,370	42,493
TOTAL	2,905,000	100.0000	-46,877		-46,877	89,370	42,493

Allocation Basis: Total Capital Working Fund Charges Per Department

Allocation Source: FY 2008 Capital Working Fund Charges Report - Capital Improvement

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department CQ - Capital Improvement

Receiving Department	Total	CQ A & E
AV - Aviation	2,625	2,625
BC - Building Code Compliance	34	34
BL - Building	871	871
CD - Community & Economic	510	510
CR - Corrections &	424	424
CU - Cultural Affairs	21	21
DA - ADA Coordination	20	20
DE - Environmental Resources	704	704
FR - Fire	894	894
GS09 - Design & Construction	4,159	4,159
MT - Transit	1,460	1,460
PD - Police	112	112
PR - Park & Recreation	3,608	3,608
PW - Public Works	5,349	5,349
PZ - Planning & Zoning	43	43
SP - Seaport	1,682	1,682
SW - Solid Waste Management	736	736
VZ - Vizcaya Museum and	589	589
All Other	18,652	18,652
Direct Billed	0	0
Total	42,493	42,493

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

DA – ADA COORDINATION

NATURE AND EXTENT OF SERVICES

The mission of the Office of Americans with Disabilities Act (ADA) Coordination is to bring Miami-Dade County government into compliance with the ADA and to heighten awareness of disability issues within County government and the community.

As part of the Enabling Strategies strategic area, the Office of ADA Coordination provides technical assistance and advises all County departments, municipalities, the Commission on Disability Issues (CODI), and the public; the Department provides construction management, building plans review, and specialized technical assistance to County departments and training to County departments and the community on ADA design requirements.

The Office of ADA Coordination also provides staff and support to the Commission on Disability Issues, maintains a network of County department ADA Coordinators, and administers and distributes disabled permit parking fines revenues to municipalities.

The costs associated with **ADA Coordination** have been allocated equally to all county departments. The cost pool has been reduced by associated revenues and accrued leave payouts.

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

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department DA - ADA Coordination

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,576,159			1,576,159
INFRASTRUCTURE	(61)			
Total Deductions:	(61)			(61)
Depreciation	15,378		15,378	
Leave Payouts	3,955		3,955	
BU - Strategic Business Management	21,827	2,761	24,588	
CC - County Commission	425	217	642	
CE - County Executive	1,770	288	2,058	
CQ - Capital Improvement	(22)	42	20	
DA - ADA Coordination		6,583	6,583	
ER - Human Resources		1,464	1,464	
ET - Enterprise Technology Services		9,244	9,244	
FE - Fair Employment Practices		169	169	
FN - Finance		1,161	1,161	
GG - General Government		77,368	77,368	
GI - Government Information Center		5	5	
IG - Inspector General		199	199	
PM - Procurement Management		23	23	
SB - Small Business Development		700	700	
Total Allocated Additions:	43,333	100,224	143,557	143,557
REVENUE	(289,455)			
ACCRUED LEAVE PAYOUTS	(11,177)			
ADMIN REIMB - AV	(18,072)			
ADMIN REIMB - W&S	(48,441)			
Total Departmental Cost Adjustments:	(367,145)			(367,145)
Total To Be Allocated:	1,252,286	100,224		1,352,510

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department DA - ADA Coordination

	Total	General & Admin	ADA Coordination	Major Capital
Wages & Benefits				
SALARIES & WAGES	310,664	0	310,664	0
FRINGE BENEFITS	74,059	0	74,059	0
Other Expense & Cost				
INTERPRETERS	4,048	0	4,048	0
TEMPORARY HELP AGENCY	11,755	0	11,755	0
GENERAL AUTO & PROFESSIONAL LIAB	4,400	0	4,400	0
OUTSIDE CONTRACTUAL SVCS.	49	0	49	0
EQUIPMENT MAINTENANCE	582	0	582	0
ITD MAINTENANCE	685	0	685	0
GSA CHARGES	101,761	0	6,707	95,054
TAX COLLECTOR DISTRIBUTION	193,910	0	193,910	0
TELECOMMUNICATIONS	6,895	0	6,895	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	124	0	124	0
TRAVEL	2,970	0	2,970	0
PRINTING & GRAPHICS	735	0	735	0
PETTY CASH & CHANGE FUNDS	364	0	364	0
TRAINING	2,699	0	2,699	0
REIMBURSEMENTS & REFUNDS	128,198	0	128,198	0
MISCELLANEOUS	751	0	751	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,807	0	1,807	0
OTHER MATERIALS & SUPPLIES	318	0	318	0
LAND ACQUISITION	8,515	0	0	8,515
CONSTRUCTION PHASE	720,809	0	0	720,809
*INFRASTRUCTURE	61	61	0	0
Departmental Totals				
Total Expenditures	1,576,159	61	751,720	824,378
Deductions				
Total Deductions	(61)	(61)	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department DA - ADA Coordination

	Total	General & Admin	ADA Coordination	Major Capital
Cost Adjustments				
REVENUE	(289,455)	0	(289,455)	0
ACCRUED LEAVE PAYOUTS	(11,177)	0	(11,177)	0
ADMIN REIMB - AV	(18,072)	0	(18,072)	0
ADMIN REIMB - W&S	(48,441)	0	(48,441)	0
Functional Cost	1,208,953	0	384,575	824,378
Allocation Step 1				
Inbound- All Others	43,333	0	43,333	0
Unallocated Costs	(824,378)	0	0	(824,378)
1st Allocation	427,908	0	427,908	0
Allocation Step 2				
Inbound- All Others	100,224	0	100,224	0
2nd Allocation	100,224	0	100,224	0
Total For DA DA - ADA Coordination				
Total Allocated	528,132	0	528,132	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department DA - ADA Coordination

Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1.00	1.5385	6,583		6,583	1,758	8,341
AG - Agenda Coordination	1.00	1.5385	6,583		6,583		6,583
AT - County Attorney	1.00	1.5385	6,583		6,583		6,583
AU - Audit and Management	1.00	1.5385	6,583		6,583		6,583
AV - Aviation	1.00	1.5385	6,583		6,583	1,758	8,341
BC - Building Code Compliance	1.00	1.5385	6,583		6,583	1,758	8,341
BL - Building	1.00	1.5385	6,583		6,583	1,758	8,341
BU - Strategic Business Management	1.00	1.5385	6,583		6,583		6,583
CA - Community Action Agency	1.00	1.5385	6,583		6,583	1,758	8,341
CC - County Commission	1.00	1.5385	6,583		6,583		6,583
CD - Community & Economic Development	1.00	1.5385	6,583		6,583	1,758	8,341
CE - County Executive	1.00	1.5385	6,583		6,583		6,583
CH - County-wide Health Planning	1.00	1.5385	6,583		6,583	1,758	8,341
CL - Clerk of Court	1.00	1.5385	6,583		6,583	1,758	8,341
CQ - Capital Improvement	1.00	1.5385	6,583		6,583		6,583
CR - Corrections & Rehabilitation	1.00	1.5385	6,583		6,583	1,758	8,341
CS - Consumer Services	1.00	1.5385	6,583		6,583	1,758	8,341
CU - Cultural Affairs	1.00	1.5385	6,583		6,583	1,758	8,341
DA - ADA Coordination	1.00	1.5385	6,583		6,583		6,583
DE - Environmental Resources Mgmt	1.00	1.5385	6,583		6,583	1,758	8,341
EC - Commission on Ethics & Public Trust	1.00	1.5385	6,583		6,583	1,758	8,341
EH - Dpt of Emgncy Mgmt/ Homeland Scty	1.00	1.5385	6,583		6,583	1,758	8,341
EL - Elections	1.00	1.5385	6,583		6,583	1,758	8,341
ER - Human Resources	1.00	1.5385	6,583		6,583	1,758	8,341
ET - Enterprise Technology Services	1.00	1.5385	6,583		6,583	1,758	8,341
FE - Fair Employment Practices	1.00	1.5385	6,583		6,583	1,758	8,341
FN - Finance	1.00	1.5385	6,583		6,583	1,758	8,341
FR - Fire	1.00	1.5385	6,583		6,583	1,758	8,341
GG - General Government	1.00	1.5385	6,583		6,583	1,758	8,341
GI - Government Information Center	1.00	1.5385	6,583		6,583	1,758	8,341

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department DA - ADA Coordination

Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	0.06	0.0923	395		395	105	500
GS02 - Fleet Management	0.32	0.4923	2,107		2,107	563	2,670
GS03 - Materials Management	0.06	0.0923	395		395	105	500
GS05 - Risk Management	0.16	0.2462	1,053		1,053	281	1,334
GS06 - Facilities & Utilities Mgmt	0.22	0.3385	1,448		1,448	387	1,835
GS09 - Design & Construction Svcs	0.15	0.2308	987		987	264	1,251
GS10 - Real Estate Development	0.03	0.0462	197		197	53	250
HS - Human Services	1.00	1.5385	6,583		6,583	1,758	8,341
HT - Homeless Trust	1.00	1.5385	6,583		6,583	1,758	8,341
HU - Hurricane Recovery	1.00	1.5385	6,583		6,583	1,758	8,341
IC - International Consortium	1.00	1.5385	6,583		6,583	1,758	8,341
IG - Inspector General	1.00	1.5385	6,583		6,583	1,758	8,341
JU - Juvenile Assessment Center	1.00	1.5385	6,583		6,583	1,758	8,341
LB - Libraries	1.00	1.5385	6,583		6,583	1,758	8,341
ME - Medical Examiner	1.00	1.5385	6,583		6,583	1,758	8,341
MM - Metro-Miami Action Plan Trust	1.00	1.5385	6,583		6,583	1,758	8,341
MP - Metropolitan Planning Organization	1.00	1.5385	6,583		6,583	1,758	8,341
MT - Transit	1.00	1.5385	6,583		6,583	1,758	8,341
ND - Non-Department	1.00	1.5385	6,583		6,583	1,758	8,341
OC - Office of the Courts	1.00	1.5385	6,583		6,583	1,758	8,341
OF - Film and Entertainment	1.00	1.5385	6,583		6,583	1,758	8,341
PA - Property Appraiser	1.00	1.5385	6,583		6,583	1,758	8,341
PD - Police	1.00	1.5385	6,583		6,583	1,758	8,341
PM - Procurement Management	1.00	1.5385	6,583		6,583	1,758	8,341
PR - Park & Recreation	1.00	1.5385	6,583		6,583	1,758	8,341
PW - Public Works	1.00	1.5385	6,583		6,583	1,758	8,341
PZ - Planning & Zoning	1.00	1.5385	6,583		6,583	1,758	8,341
RB - Community Advocacy	1.00	1.5385	6,583		6,583	1,758	8,341
SB - Small Business Development	1.00	1.5385	6,583		6,583	1,758	8,341
SF - South Florida Emp Dept	1.00	1.5385	6,583		6,583	1,758	8,341

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department DA - ADA Coordination

Activity - ADA Coordination

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	1.00	1.5385	6,583		6,583	1,758	8,341
SW - Solid Waste Management	1.00	1.5385	6,583		6,583	1,758	8,341
TM - Team Metro	1.00	1.5385	6,583		6,583	1,758	8,341
TT - Office of the CITT	1.00	1.5385	6,583		6,583	1,758	8,341
VZ - Vizcaya Museum and Gardens	1.00	1.5385	6,583		6,583	1,758	8,341
All Other	6.00	9.2284	39,512		39,512	10,566	50,078
SubTotal	65.00	100.0000	427,908		427,908	100,224	528,132
TOTAL	65.00	100.0000	427,908		427,908	100,224	528,132

Allocation Basis: Equal Allocation to All Departments

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
AD - Animal Services	8,341	8,341
AG - Agenda Coordination	6,583	6,583
AT - County Attorney	6,583	6,583
AU - Audit and Management	6,583	6,583
AV - Aviation	8,341	8,341
BC - Building Code Compliance	8,341	8,341
BL - Building	8,341	8,341
BU - Strategic Business	6,583	6,583
CA - Community Action Agency	8,341	8,341
CC - County Commission	6,583	6,583
CD - Community & Economic	8,341	8,341
CE - County Executive	6,583	6,583
CH - County-wide Health	8,341	8,341
CL - Clerk of Court	8,341	8,341
CQ - Capital Improvement	6,583	6,583
CR - Corrections &	8,341	8,341
CS - Consumer Services	8,341	8,341
CU - Cultural Affairs	8,341	8,341
DA - ADA Coordination	6,583	6,583
DE - Environmental Resources	8,341	8,341
EC - Commission on Ethics &	8,341	8,341
EH - Dpt of Emgncy Mgmt/	8,341	8,341
EL - Elections	8,341	8,341
ER - Human Resources	8,341	8,341
ET - Enterprise Technology	8,341	8,341
FE - Fair Employment	8,341	8,341
FN - Finance	8,341	8,341
FR - Fire	8,341	8,341
GG - General Government	8,341	8,341
GI - Government Information	8,341	8,341
GS01 - General Services	500	500
GS02 - Fleet Management	2,670	2,670
GS03 - Materials Management	500	500



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
GS05 - Risk Management	1,334	1,334
GS06 - Facilities & Utilities	1,835	1,835
GS09 - Design & Construction	1,251	1,251
GS10 - Real Estate	250	250
HS - Human Services	8,341	8,341
HT - Homeless Trust	8,341	8,341
HU - Hurricane Recovery	8,341	8,341
IC - International Consortium	8,341	8,341
IG - Inspector General	8,341	8,341
JU - Juvenile Assessment	8,341	8,341
LB - Libraries	8,341	8,341
ME - Medical Examiner	8,341	8,341
MM - Metro-Miami Action Plan	8,341	8,341
MP - Metropolitan Planning	8,341	8,341
MT - Transit	8,341	8,341
ND - Non-Department	8,341	8,341
OC - Office of the Courts	8,341	8,341
OF - Film and Entertainment	8,341	8,341
PA - Property Appraiser	8,341	8,341
PD - Police	8,341	8,341
PM - Procurement	8,341	8,341
PR - Park & Recreation	8,341	8,341
PW - Public Works	8,341	8,341
PZ - Planning & Zoning	8,341	8,341
RB - Community Advocacy	8,341	8,341
SB - Small Business	8,341	8,341
SF - South Florida Emp Dept	8,341	8,341
SP - Seaport	8,341	8,341
SW - Solid Waste Management	8,341	8,341
TM - Team Metro	8,341	8,341
TT - Office of the CITT	8,341	8,341
VZ - Vizcaya Museum and	8,341	8,341
All Other	50,078	50,078



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department DA - ADA Coordination

Receiving Department	Total	ADA Coordination
Direct Billed	0	0
Total	<u>528,132</u>	<u>528,132</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

ER – HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

The Department of Human Resources (DHR) manages and provides human resources services in a fiscally responsible manner and attracts, develops, and retains an effective and dedicated County workforce. DHR functions as an internal service provider and a regulatory entity that ensures the proper administration of a comprehensive human resources system, promotes the equitable treatment of employees, and rewards results-oriented job performance.

As part of the Enabling Strategies strategic area, DHR provides centralized employee relations services including recruitment, compensation and pay plan administration, and payroll services. DHR also maintains County employee personnel and medical records, negotiates and administers labor contracts, provides and coordinates centralized County employee training through Miami-Dade County University (MDCU), and manages the Employee Suggestion Program (ESP) and Employee Support Services (ESS).

DHR provides services to all County departments and employees. The Department is the gateway through which qualified individuals become County employees, who in turn provide government services to the entire community.

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

- **Personnel Services** – the costs of personnel services have been included in this activity and allocated county-wide based on the number of employees identified to each department.
- **Career Development** – career development costs have been separately identified and allocated to benefiting departments using the number of trainees identified to each department during the fiscal year.
- **Labor Management** – the cost attributed to labor management activities have been included in this activity and allocated to benefiting departments using the number of union employees identified to each department.
- **Administrative Services** – the costs identified for Administrative Services have been allocated based on the number of employees identified to each county department.

The cost pool has been reduced by accrued leave payouts.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department ER - Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,528,465			10,528,465
POLL WORKERS	(22,008)			
ITD	(88,200)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(380,694)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(318)			
Total Deductions:	(491,220)			(491,220)
Depreciation	172,825		172,825	
Leave Payouts	101,374		101,374	
AT - County Attorney	330,363	21,468	351,831	
AU - Audit and Management	21,606	965	22,571	
BU - Strategic Business Management	49,171	5,632	54,803	
CC - County Commission	7,644	3,913	11,557	
CE - County Executive	31,856	5,191	37,047	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources		28,411	28,411	
ET - Enterprise Technology Services		1,055,388	1,055,388	
FE - Fair Employment Practices		3,043	3,043	
FN - Finance		15,954	15,954	
GG - General Government		915,496	915,496	
GI - Government Information Center		152,116	152,116	
IG - Inspector General		4,303	4,303	
PM - Procurement Management		3,734	3,734	
SB - Small Business Development		15,133	15,133	
Total Allocated Additions:	721,422	2,232,505	2,953,927	2,953,927
ACCRUED LEAVE PAYOUTS	(360,107)			
ADMIN REIMB - AV	(404,448)			
ADMIN REIMB - W&S	(1,084,078)			

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department ER - Human Resources

Total Departmental Cost Adjustments:	(1,848,633)	(1,848,633)
Total To Be Allocated:	8,910,034	2,232,505
	<u>11,142,539</u>	<u>11,142,539</u>

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Total	General & Admin	Personnel Services	Career Development	Labor Management
Wages & Benefits					
SALARIES & WAGES	7,940,432	820,880	2,089,405	1,187,706	897,902
FRINGE BENEFITS	2,167,208	254,037	590,883	324,526	169,649
Other Expense & Cost					
*POLL WORKERS	22,008	22,008	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	3,875	3,875	0	0	0
OTHER COURT OPERATING EXPENSE	1,907	1,907	0	0	0
ACCOUNTING & AUDITING	75	0	75	0	0
TEMPORARY HELP AGENCY	33,266	33,266	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	284,129	(61,354)	975	335,884	0
GENERAL AUTO & PROFESSIONAL LIAB	69,200	69,200	0	0	0
EQUIPMENT MAINTENANCE	105,662	16,091	1,240	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	894	819	0	75	0
ITD MAINTENANCE	120,517	92,944	17,938	1,113	588
COMMUNICATION EQUIPMENT-RENTAL	13,722	8,505	1,782	2,673	0
HEAVY EQUIPMENT RENTAL	3,702	3,702	0	0	0
OTHER RENTAL EXPENSE	67	0	67	0	0
GSA CHARGES	112,214	(5,915)	26,260	56,890	1,516
*ITD	88,200	88,200	0	0	0
CLERK OF COURTS	37,414	245	353	310	560
TELECOMMUNICATIONS	108,144	102,358	2,449	1,969	195
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	1,478	170	620	160	0
TRAVEL	42,796	37,228	2,945	0	1,945
AUTOMOBILE REIMBURSEMENT	1,168	0	1,116	0	52
ADVERTISING	632,436	0	629,251	0	3,185
PRINTING & GRAPHICS	758	132	0	609	17
MAILING SERVICES	1,096	214	356	14	0
PETTY CASH & CHANGE FUNDS	1,654	86	0	1,512	0
TRAINING	12,303	0	465	11,838	0
REIMBURSEMENTS & REFUNDS	(1,754,520)	(313,762)	(767,286)	(438,570)	(65,713)
TAXES,LICENSES & PERMITS	92	0	92	0	0
MISCELLANEOUS	16,035	7,219	1,230	6,914	42
EQUIPMENT & NON-CAPITAL TOOLS	499	0	499	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	78,817	12,023	23,267	9,515	3,237
OTHER MATERIALS & SUPPLIES	205	0	0	205	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	380,694	380,694	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	318	318	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

	Total	General & Admin	Personnel Services	Career Development	Labor Management
Departmental Totals					
Total Expenditures	10,528,465	1,575,090	2,623,982	1,503,343	1,013,175
Deductions					
Total Deductions	(491,220)	(491,220)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(360,107)	(37,235)	(94,744)	(53,872)	(40,728)
ADMIN REIMB - AV	(404,448)	(404,448)	0	0	0
ADMIN REIMB - W&S	(1,084,078)	(1,084,078)	0	0	0
 Functional Cost	 8,188,612	 (441,891)	 2,529,238	 1,449,471	 972,447
Allocation Step 1					
Inbound- All Others	721,422	74,580	189,831	107,908	81,578
Reallocate Admin Costs		367,311	(107,654)	(61,660)	(41,731)
1st Allocation	8,910,034	0	2,611,415	1,495,719	1,012,294
Allocation Step 2					
Inbound- All Others	2,232,505	230,796	587,450	333,931	252,451
Reallocate Admin Costs		(230,796)	67,643	38,743	26,221
2nd Allocation	2,232,505	0	655,093	372,674	278,672
Total For ER ER - Human Resources					
Total Allocated	11,142,539	0	3,266,508	1,868,393	1,290,966

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

Administrative Svcs

Wages & Benefits

SALARIES & WAGES	2,944,539
FRINGE BENEFITS	828,113

Other Expense & Cost

*POLL WORKERS	0
DEPARTURE INCENTIVE PROGRAM DIP	0
OTHER COURT OPERATING EXPENSE	0
ACCOUNTING & AUDITING	0
TEMPORARY HELP AGENCY	0
OTHER OUTSIDE CONTRACTUAL SERVICES	8,624
GENERAL AUTO & PROFESSIONAL LIAB	0
EQUIPMENT MAINTENANCE	88,331
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0
ITD MAINTENANCE	7,934
COMMUNICATION EQUIPMENT-RENTAL	762
HEAVY EQUIPMENT RENTAL	0
OTHER RENTAL EXPENSE	0
GSA CHARGES	33,463
*ITD	0
CLERK OF COURTS	35,946
TELECOMMUNICATIONS	1,173
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	528
TRAVEL	678
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	0
PRINTING & GRAPHICS	0
MAILING SERVICES	512
PETTY CASH & CHANGE FUNDS	56
TRAINING	0
REIMBURSEMENTS & REFUNDS	(169,189)
TAXES,LICENSES & PERMITS	0
MISCELLANEOUS	630
EQUIPMENT & NON-CAPITAL TOOLS	0
OFFICE SUPPLIES & MINOR EQUIPMENT	30,775
OTHER MATERIALS & SUPPLIES	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ER - Human Resources

Administrative Svcs

Departmental Totals _____

Total Expenditures 3,812,875

Deductions _____

Total Deductions 0

Cost Adjustments _____

ACCRUED LEAVE PAYOUTS (133,528)

ADMIN REIMB - AV 0

ADMIN REIMB - W&S 0

Functional Cost 3,679,347

Allocation Step 1 _____

Inbound- All Others 267,525

Reallocate Admin Costs (156,266)

1st Allocation 3,790,606

Allocation Step 2 _____

Inbound- All Others 827,877

Reallocate Admin Costs 98,189

2nd Allocation 926,066

Total For ER ER - Human Resources _____

Total Allocated 4,716,672

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	9,125		9,125	2,340	11,465
AG - Agenda Coordination	10	0.0318	830		830		830
AT - County Attorney	135	0.4288	11,199		11,199		11,199
AU - Audit and Management	49	0.1557	4,065		4,065		4,065
AV - Aviation	1,393	4.4250	115,556		115,556	29,633	145,189
BC - Building Code Compliance	74	0.2351	6,139		6,139	1,574	7,713
BL - Building	319	1.0133	26,463		26,463	6,786	33,249
BU - Strategic Business Management	66	0.2097	5,475		5,475		5,475
CA - Community Action Agency	842	2.6747	69,848		69,848	17,912	87,760
CC - County Commission	190	0.6036	15,761		15,761		15,761
CD - Community & Economic Development	95	0.3018	7,881		7,881	2,021	9,902
CE - County Executive	66	0.2097	5,475		5,475		5,475
CH - County-wide Health Planning	8	0.0254	664		664	170	834
CL - Clerk of Court	1,324	4.2058	109,832		109,832	28,165	137,997
CQ - Capital Improvement	36	0.1144	2,986		2,986		2,986
CR - Corrections & Rehabilitation	2,523	8.0146	209,295		209,295	53,671	262,966
CS - Consumer Services	120	0.3812	9,955		9,955	2,553	12,508
CU - Cultural Affairs	30	0.0953	2,489		2,489	638	3,127
DA - ADA Coordination	7	0.0222	581		581		581
DE - Environmental Resources Mgmt	466	1.4803	38,657		38,657	9,913	48,570
EC - Commission on Ethics & Public Trust	15	0.0476	1,244		1,244	319	1,563
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	1,825		1,825	468	2,293
EL - Elections	191	0.6067	15,844		15,844	4,063	19,907
ER - Human Resources	126	0.4003	10,452		10,452		10,452
ET - Enterprise Technology Services	592	1.8806	49,109		49,109	12,593	61,702
FE - Fair Employment Practices	6	0.0191	498		498	128	626
FN - Finance	332	1.0546	27,541		27,541	7,063	34,604
FR - Fire	2,591	8.2306	214,936		214,936	55,118	270,054
GG - General Government	5	0.0159	415		415	106	521
GI - Government Information Center	209	0.6639	17,338		17,338	4,446	21,784

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	4,480		4,480	1,149	5,629
GS02 - Fleet Management	252	0.8005	20,905		20,905	5,361	26,266
GS03 - Materials Management	51	0.1620	4,231		4,231	1,085	5,316
GS05 - Risk Management	124	0.3939	10,286		10,286	2,638	12,924
GS06 - Facilities & Utilities Mgmt	171	0.5432	14,185		14,185	3,638	17,823
GS09 - Design & Construction Svcs	119	0.3780	9,872		9,872	2,531	12,403
GS10 - Real Estate Development	23	0.0731	1,908		1,908	489	2,397
HS - Human Services	930	2.9543	77,148		77,148	19,784	96,932
HT - Homeless Trust	14	0.0445	1,161		1,161	298	1,459
HU - Hurricane Recovery	1	0.0032	83		83	21	104
IC - International Consortium	12	0.0381	995		995	255	1,250
IG - Inspector General	33	0.1048	2,737		2,737	702	3,439
JU - Juvenile Assessment Center	116	0.3685	9,623		9,623	2,468	12,091
LB - Libraries	700	2.2236	58,068		58,068	14,891	72,959
ME - Medical Examiner	67	0.2128	5,558		5,558	1,425	6,983
MM - Metro-Miami Action Plan Trust	26	0.0826	2,157		2,157	553	2,710
MP - Metropolitan Planning Organization	16	0.0508	1,327		1,327	340	1,667
MT - Transit	3,803	12.0807	315,477		315,477	80,900	396,377
ND - Non-Department	53	0.1684	4,397		4,397	1,127	5,524
OC - Office of the Courts	248	0.7878	20,573		20,573	5,276	25,849
OF - Film and Entertainment	6	0.0191	498		498	128	626
PA - Property Appraiser	265	0.8418	21,983		21,983	5,637	27,620
PD - Police	4,826	15.3302	400,337		400,337	102,662	502,999
PM - Procurement Management	177	0.5623	14,683		14,683	3,765	18,448
PR - Park & Recreation	1,835	5.8291	152,222		152,222	39,035	191,257
PW - Public Works	830	2.6366	68,852		68,852	17,656	86,508
PZ - Planning & Zoning	161	0.5114	13,356		13,356	3,425	16,781
RB - Community Advocacy	14	0.0445	1,161		1,161	298	1,459
SB - Small Business Development	2	0.0064	166		166	43	209
SF - South Florida Emp Dept	66	0.2097	5,475		5,475	1,404	6,879

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Personnel Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	30,527		30,527	7,828	38,355
SW - Solid Waste Management	919	2.9193	76,235		76,235	19,550	95,785
TM - Team Metro	213	0.6766	17,669		17,669	4,531	22,200
TT - Office of the CITT	9	0.0286	747		747	191	938
VZ - Vizcaya Museum and Gardens	46	0.1461	3,816		3,816	979	4,795
All Other	2,978	9.4600	247,039		247,039	63,350	310,389
SubTotal	31,480	100.0000	2,611,415		2,611,415	655,093	3,266,508
TOTAL	31,480	100.0000	2,611,415		2,611,415	655,093	3,266,508

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Career Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - Aviation	3	0.3708	5,547		5,547	1,382	6,929
CR - Corrections & Rehabilitation	168	20.7664	310,607		310,607	77,391	387,998
EL - Elections	1	0.1236	1,849		1,849	461	2,310
FR - Fire	203	25.0927	375,316		375,316	93,514	468,830
GS01 - General Services Administration	2	0.2472	3,698		3,698	921	4,619
LB - Libraries	33	4.0791	61,012		61,012	15,202	76,214
MT - Transit	44	5.4388	81,349		81,349	20,269	101,618
PA - Property Appraiser	14	1.7305	25,884		25,884	6,449	32,333
PD - Police	281	34.7343	519,527		519,527	129,445	648,972
PW - Public Works	17	2.1014	31,430		31,430	7,831	39,261
SW - Solid Waste Management	13	1.6069	24,035		24,035	5,989	30,024
All Other	30	3.7083	55,465		55,465	13,820	69,285
SubTotal	809	100.0000	1,495,719		1,495,719	372,674	1,868,393
TOTAL	809	100.0000	1,495,719		1,495,719	372,674	1,868,393

Allocation Basis: Total Number of Trainees Per Department

Allocation Source: FY 2008 Trainees By Department Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Labor Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	100	0.3933	3,981		3,981	1,101	5,082
AU - Audit and Management	4	0.0157	159		159		159
AV - Aviation	1,242	4.8842	49,442		49,442	13,677	63,119
BC - Building Code Compliance	30	0.1180	1,194		1,194	330	1,524
BL - Building	141	0.5545	5,613		5,613	1,553	7,166
BU - Strategic Business Management	32	0.1258	1,274		1,274		1,274
CA - Community Action Agency	325	1.2781	12,938		12,938	3,579	16,517
CC - County Commission	3	0.0118	119		119		119
CD - Community & Economic Development	82	0.3225	3,264		3,264	903	4,167
CE - County Executive	5	0.0197	199		199		199
CL - Clerk of Court	1,244	4.8921	49,522		49,522	13,699	63,221
CQ - Capital Improvement	8	0.0315	318		318		318
CR - Corrections & Rehabilitation	2,612	10.2717	103,980		103,980	28,764	132,744
CS - Consumer Services	83	0.3264	3,304		3,304	914	4,218
CU - Cultural Affairs	5	0.0197	199		199	55	254
DA - ADA Coordination	1	0.0039	40		40		40
DE - Environmental Resources Mgmt	386	1.5180	15,366		15,366	4,251	19,617
EH - Dpt of Emgncy Mgmt/ Homeland Scty	13	0.0511	518		518	143	661
EL - Elections	79	0.3107	3,145		3,145	870	4,015
ER - Human Resources	70	0.2753	2,787		2,787		2,787
ET - Enterprise Technology Services	541	2.1275	21,536		21,536	5,958	27,494
FE - Fair Employment Practices	1	0.0039	40		40	11	51
FN - Finance	265	1.0421	10,549		10,549	2,918	13,467
FR - Fire	2,497	9.8195	99,402		99,402	27,497	126,899
GI - Government Information Center	181	0.7118	7,205		7,205	1,993	9,198
GS01 - General Services Administration	47	0.1872	1,895		1,895	524	2,419
GS02 - Fleet Management	222	0.8737	8,844		8,844	2,447	11,291
GS03 - Materials Management	44	0.1768	1,790		1,790	495	2,285
GS05 - Risk Management	109	0.4299	4,352		4,352	1,204	5,556
GS06 - Facilities & Utilities Mgmt	150	0.5929	6,002		6,002	1,660	7,662

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Labor Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS09 - Design & Construction Svcs	104	0.4126	4,176		4,176	1,155	5,331
GS10 - Real Estate Development	20	0.0798	807		807	223	1,030
HS - Human Services	544	2.1393	21,656		21,656	5,991	27,647
IC - International Consortium	4	0.0157	159		159	44	203
JU - Juvenile Assessment Center	96	0.3775	3,822		3,822	1,057	4,879
LB - Libraries	572	2.2494	22,771		22,771	6,299	29,070
ME - Medical Examiner	49	0.1927	1,951		1,951	540	2,491
MM - Metro-Miami Action Plan Trust	18	0.0708	717		717	198	915
MP - Metropolitan Planning Organization	2	0.0079	80		80	22	102
MT - Transit	3,082	12.1200	122,690		122,690	33,939	156,629
PA - Property Appraiser	274	1.0775	10,908		10,908	3,017	13,925
PD - Police	4,133	16.2529	164,529		164,529	45,515	210,044
PM - Procurement Management	33	0.1298	1,314		1,314	363	1,677
PR - Park & Recreation	1,009	3.9679	40,167		40,167	11,111	51,278
PW - Public Works	751	2.9533	29,896		29,896	8,270	38,166
PZ - Planning & Zoning	98	0.3854	3,901		3,901	1,079	4,980
RB - Community Advocacy	1	0.0039	40		40	11	51
SB - Small Business Development	38	0.1494	1,513		1,513	418	1,931
SF - South Florida Emp Dept	56	0.2202	2,229		2,229	617	2,846
SP - Seaport	333	1.3095	13,256		13,256	3,667	16,923
SW - Solid Waste Management	895	3.5196	35,629		35,629	9,856	45,485
TT - Office of the CITT	1	0.0039	40		40	11	51
VZ - Vizcaya Museum and Gardens	29	0.1140	1,154		1,154	319	1,473
All Other	2,761	10.8577	109,912		109,912	30,404	140,316
SubTotal	25,429	100.0000	1,012,294		1,012,294	278,672	1,290,966
TOTAL	25,429	100.0000	1,012,294		1,012,294	278,672	1,290,966

Allocation Basis: Total Number of Union Employees Per Department

Allocation Source: FY 2008 Human Resources Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	13,245		13,245	3,308	16,553
AG - Agenda Coordination	10	0.0318	1,204		1,204		1,204
AT - County Attorney	135	0.4288	16,256		16,256		16,256
AU - Audit and Management	49	0.1557	5,900		5,900		5,900
AV - Aviation	1,393	4.4250	167,736		167,736	41,890	209,626
BC - Building Code Compliance	74	0.2351	8,911		8,911	2,225	11,136
BL - Building	319	1.0133	38,412		38,412	9,593	48,005
BU - Strategic Business Management	66	0.2097	7,947		7,947		7,947
CA - Community Action Agency	842	2.6747	101,388		101,388	25,321	126,709
CC - County Commission	190	0.6036	22,879		22,879		22,879
CD - Community & Economic Development	95	0.3018	11,439		11,439	2,857	14,296
CE - County Executive	66	0.2097	7,947		7,947		7,947
CH - County-wide Health Planning	8	0.0254	963		963	241	1,204
CL - Clerk of Court	1,324	4.2058	159,427		159,427	39,815	199,242
CQ - Capital Improvement	36	0.1144	4,335		4,335		4,335
CR - Corrections & Rehabilitation	2,523	8.0146	303,802		303,802	75,872	379,674
CS - Consumer Services	120	0.3812	14,450		14,450	3,609	18,059
CU - Cultural Affairs	30	0.0953	3,612		3,612	902	4,514
DA - ADA Coordination	7	0.0222	843		843		843
DE - Environmental Resources Mgmt	466	1.4803	56,113		56,113	14,014	70,127
EC - Commission on Ethics & Public Trust	15	0.0476	1,806		1,806	451	2,257
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	2,649		2,649	662	3,311
EL - Elections	191	0.6067	22,999		22,999	5,744	28,743
ER - Human Resources	126	0.4003	15,172		15,172		15,172
ET - Enterprise Technology Services	592	1.8806	71,285		71,285	17,803	89,088
FE - Fair Employment Practices	6	0.0191	722		722	180	902
FN - Finance	332	1.0546	39,977		39,977	9,984	49,961
FR - Fire	2,591	8.2306	311,990		311,990	77,916	389,906
GG - General Government	5	0.0159	602		602	150	752
GI - Government Information Center	209	0.6639	25,166		25,166	6,285	31,451

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	6,502		6,502	1,624	8,126
GS02 - Fleet Management	252	0.8005	30,344		30,344	7,578	37,922
GS03 - Materials Management	51	0.1620	6,141		6,141	1,534	7,675
GS05 - Risk Management	124	0.3939	14,931		14,931	3,729	18,660
GS06 - Facilities & Utilities Mgmt	171	0.5432	20,591		20,591	5,142	25,733
GS09 - Design & Construction Svcs	119	0.3780	14,329		14,329	3,579	17,908
GS10 - Real Estate Development	23	0.0731	2,769		2,769	692	3,461
HS - Human Services	930	2.9543	111,984		111,984	27,967	139,951
HT - Homeless Trust	14	0.0445	1,686		1,686	421	2,107
HU - Hurricane Recovery	1	0.0032	120		120	30	150
IC - International Consortium	12	0.0381	1,445		1,445	361	1,806
IG - Inspector General	33	0.1048	3,974		3,974	992	4,966
JU - Juvenile Assessment Center	116	0.3685	13,968		13,968	3,488	17,456
LB - Libraries	700	2.2236	84,289		84,289	21,050	105,339
ME - Medical Examiner	67	0.2128	8,068		8,068	2,015	10,083
MM - Metro-Miami Action Plan Trust	26	0.0826	3,131		3,131	782	3,913
MP - Metropolitan Planning Organization	16	0.0508	1,927		1,927	481	2,408
MT - Transit	3,803	12.0807	457,931		457,931	114,364	572,295
ND - Non-Department	53	0.1684	6,382		6,382	1,594	7,976
OC - Office of the Courts	248	0.7878	29,862		29,862	7,458	37,320
OF - Film and Entertainment	6	0.0191	722		722	180	902
PA - Property Appraiser	265	0.8418	31,909		31,909	7,969	39,878
PD - Police	4,826	15.3302	581,116		581,116	145,126	726,242
PM - Procurement Management	177	0.5623	21,313		21,313	5,323	26,636
PR - Park & Recreation	1,835	5.8291	220,958		220,958	55,182	276,140
PW - Public Works	830	2.6366	99,943		99,943	24,960	124,903
PZ - Planning & Zoning	161	0.5114	19,387		19,387	4,842	24,229
RB - Community Advocacy	14	0.0445	1,686		1,686	421	2,107
SB - Small Business Development	2	0.0064	241		241	60	301
SF - South Florida Emp Dept	66	0.2097	7,947		7,947	1,985	9,932

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ER - Human Resources

Activity - Administrative Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	44,312		44,312	11,066	55,378
SW - Solid Waste Management	919	2.9193	110,660		110,660	27,636	138,296
TM - Team Metro	213	0.6766	25,648		25,648	6,405	32,053
TT - Office of the CITT	9	0.0286	1,084		1,084	271	1,355
VZ - Vizcaya Museum and Gardens	46	0.1461	5,539		5,539	1,383	6,922
All Other	2,978	9.4600	358,590		358,590	89,554	448,144
SubTotal	31,480	100.0000	3,790,606		3,790,606	926,066	4,716,672
TOTAL	31,480	100.0000	3,790,606		3,790,606	926,066	4,716,672

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Personnel Services	Career Development	Labor Management	Administrative Svcs
AD - Animal Services	33,100	11,465	0	5,082	16,553
AG - Agenda Coordination	2,034	830	0	0	1,204
AT - County Attorney	27,455	11,199	0	0	16,256
AU - Audit and Management	10,124	4,065	0	159	5,900
AV - Aviation	424,863	145,189	6,929	63,119	209,626
BC - Building Code Compliance	20,373	7,713	0	1,524	11,136
BL - Building	88,420	33,249	0	7,166	48,005
BU - Strategic Business	14,696	5,475	0	1,274	7,947
CA - Community Action Agency	230,986	87,760	0	16,517	126,709
CC - County Commission	38,759	15,761	0	119	22,879
CD - Community & Economic	28,365	9,902	0	4,167	14,296
CE - County Executive	13,621	5,475	0	199	7,947
CH - County-wide Health	2,038	834	0	0	1,204
CL - Clerk of Court	400,460	137,997	0	63,221	199,242
CQ - Capital Improvement	7,639	2,986	0	318	4,335
CR - Corrections &	1,163,382	262,966	387,998	132,744	379,674
CS - Consumer Services	34,785	12,508	0	4,218	18,059
CU - Cultural Affairs	7,895	3,127	0	254	4,514
DA - ADA Coordination	1,464	581	0	40	843
DE - Environmental Resources	138,314	48,570	0	19,617	70,127
EC - Commission on Ethics &	3,820	1,563	0	0	2,257
EH - Dpt of Emgncy Mgmt/	6,265	2,293	0	661	3,311
EL - Elections	54,975	19,907	2,310	4,015	28,743
ER - Human Resources	28,411	10,452	0	2,787	15,172
ET - Enterprise Technology	178,284	61,702	0	27,494	89,088
FE - Fair Employment	1,579	626	0	51	902
FN - Finance	98,032	34,604	0	13,467	49,961
FR - Fire	1,255,689	270,054	468,830	126,899	389,906
GG - General Government	1,273	521	0	0	752
GI - Government Information	62,433	21,784	0	9,198	31,451
GS01 - General Services	20,793	5,629	4,619	2,419	8,126
GS02 - Fleet Management	75,479	26,266	0	11,291	37,922
GS03 - Materials Management	15,276	5,316	0	2,285	7,675



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Personnel Services	Career Development	Labor Management	Administrative Svcs
GS05 - Risk Management	37,140	12,924	0	5,556	18,660
GS06 - Facilities & Utilities	51,218	17,823	0	7,662	25,733
GS09 - Design & Construction	35,642	12,403	0	5,331	17,908
GS10 - Real Estate	6,888	2,397	0	1,030	3,461
HS - Human Services	264,530	96,932	0	27,647	139,951
HT - Homeless Trust	3,566	1,459	0	0	2,107
HU - Hurricane Recovery	254	104	0	0	150
IC - International Consortium	3,259	1,250	0	203	1,806
IG - Inspector General	8,405	3,439	0	0	4,966
JU - Juvenile Assessment	34,426	12,091	0	4,879	17,456
LB - Libraries	283,582	72,959	76,214	29,070	105,339
ME - Medical Examiner	19,557	6,983	0	2,491	10,083
MM - Metro-Miami Action Plan	7,538	2,710	0	915	3,913
MP - Metropolitan Planning	4,177	1,667	0	102	2,408
MT - Transit	1,226,919	396,377	101,618	156,629	572,295
ND - Non-Department	13,500	5,524	0	0	7,976
OC - Office of the Courts	63,169	25,849	0	0	37,320
OF - Film and Entertainment	1,528	626	0	0	902
PA - Property Appraiser	113,756	27,620	32,333	13,925	39,878
PD - Police	2,088,257	502,999	648,972	210,044	726,242
PM - Procurement	46,761	18,448	0	1,677	26,636
PR - Park & Recreation	518,675	191,257	0	51,278	276,140
PW - Public Works	288,838	86,508	39,261	38,166	124,903
PZ - Planning & Zoning	45,990	16,781	0	4,980	24,229
RB - Community Advocacy	3,617	1,459	0	51	2,107
SB - Small Business	2,441	209	0	1,931	301
SF - South Florida Emp Dept	19,657	6,879	0	2,846	9,932
SP - Seaport	110,656	38,355	0	16,923	55,378
SW - Solid Waste Management	309,590	95,785	30,024	45,485	138,296
TM - Team Metro	54,253	22,200	0	0	32,053
TT - Office of the CITT	2,344	938	0	51	1,355
VZ - Vizcaya Museum and	13,190	4,795	0	1,473	6,922
All Other	968,134	310,389	69,285	140,316	448,144



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department ER - Human Resources

Receiving Department	Total	Personnel Services	Career Development	Labor Management	Administrative Svcs
Direct Billed	0	0	0	0	0
Total	11,142,539	3,266,508	1,868,393	1,290,966	4,716,672

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

ET – ENTERPRISE TECHNOLOGY SERVICES

NATURE AND EXTENT OF SERVICES

The Enterprise Technology Services Department (ETSD) provides information technology (IT) services that enable and support the operations of all County departments to make information and services easily accessible to citizens and visitors of Miami-Dade County.

As part of the Enabling Strategies strategic area, the Department plans, develops, manages, and maintains a reliable and secure IT infrastructure, including network and hardware/software “platforms,” to support departmental applications and enterprise services. ETSD partners with other County departments and management to implement and maintain technology solutions that enable efficient operations and delivery of County services. ETSD establishes and ensures that IT standards, methodologies, security, and project management practices are implemented and applied.

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

- **Chief Technology Officer** – the costs recorded for the Chief Technology Officer have been included in this function and allocated to all county departments using the number of employees identified to each department. Direct billed credits have been applied to allocated costs for revenues recovered through the IT Funding Model and Aviation Department administrative reimbursements.
- **Data Center Services** – the costs identified for Data Center Services are included in this activity and have been allocated to benefiting departments using the data center costs identified to each department. Direct billed credits have been applied to allocated costs for revenues recovered through the IT Funding Model.
- **Telecommunications** – telecommunications costs have been included in this activity for cost allocation purposes and have been allocated county-wide using the number of employees identified to each department. Direct billed credits have been applied to allocated costs for revenues recovered through the IT Funding Model.
- **Strategic Technologies** – the costs pertaining to Strategic Technologies benefit all county departments and have been allocated accordingly based on the number of employees identified to each department. Direct billed credits have been applied to allocated costs for revenues recovered through the IT Funding Model and Aviation Department administrative reimbursements.

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

ET – ENTERPRISE TECHNOLOGY SERVICES (*continued*)

NATURE AND EXTENT OF SERVICES

- **Technology Solutions** – technology solutions costs have been included in this activity and allocated to all county departments using the number of employees identified to each department. Direct billed credits have been applied to allocated costs for revenues recovered through the IT Funding Model and Aviation Department administrative reimbursements.

The cost pools have been reduced by associated revenues and accrued leave payouts.

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

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	156,663,952			156,663,952
POLL WORKERS	(217,743)			
OTHER SPECIAL REVENUE-TRF OUT	(1,378,808)			
OTHER SPEC OBLIGATIONS	(2,571,553)			
LOAN AGREEMENTS	(650,082)			
INTRAFUND TRANSFER	(8,174,182)			
SPECIAL TRANSPORTATION	(59,320)			
HURRICANE EXPENSES	(81,707)			
911 COSTS	(1,274,716)			
BUILDING IMPROVEMENTS	(32,136)			
CONSTRUCTION PHASE	(1,320)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(6,691,078)			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(4,278,210)			
Total Deductions:	(25,410,855)			(25,410,855)
Depreciation	1,779,126		1,779,126	
Leave Payouts	678,256		678,256	
AG - Agenda Coordination	653	145	798	
AT - County Attorney	11,729	762	12,491	
AU - Audit and Management	267,236	11,932	279,168	
BU - Strategic Business Management	115,322	13,823	129,145	
CC - County Commission	35,915	18,386	54,301	
CE - County Executive	149,673	24,389	174,062	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources	141,930	36,354	178,284	
ET - Enterprise Technology Services		983,854	983,854	
FE - Fair Employment Practices		14,296	14,296	
FN - Finance		117,346	117,346	
GG - General Government		1,017,655	1,017,655	
GI - Government Information Center		8,411	8,411	
IG - Inspector General		90,240	90,240	
PM - Procurement Management		65,279	65,279	



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department ET - Enterprise Technology Services

SB - Small Business Development		317,331	317,331	
Total Allocated Additions:	3,186,423	2,721,961	5,908,384	5,908,384
REVENUE (349)	(77,058,507)			
REVENUE (361)	(40,280)			
REVENUE (387)	(8,174,182)			
ACCRUED LEAVE PAYOUTS	(834,050)			
ADMIN REIMB - W&S	(1,239,962)			
Total Departmental Cost Adjustments:	(87,346,981)		(87,346,981)	
Total To Be Allocated:	47,092,539	2,721,961	49,814,500	

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	Chief Technology Officer	Data Center Services	Telecommunications
Wages & Benefits					
SALARIES & WAGES	53,056,088	1,267,914	4,175,955	6,179,216	6,258,023
FRINGE BENEFITS	14,649,674	1,573,168	1,001,276	1,598,388	1,537,088
Other Expense & Cost					
*POLL WORKERS	217,743	217,743	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	6,459	0	6,459	0	0
OTHER COURT OPERATING EXPENSE	172	172	0	0	0
ACCOUNTING & AUDITING	28	3	0	0	0
LEGAL	2,050	2,050	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	4,301	64	4,237	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	(57,657)	0	0	0	0
TEMPORARY HELP AGENCY	4,600,027	178,525	832,896	107,354	369,126
ELECTRICAL SERVICES	76,901	0	0	0	0
WATER AND DISPOSAL SERVICES	4,960	0	0	0	0
INDUSTRIAL SERVICE RELATED	1,523	771	0	0	248
OTHER OUTSIDE CONTRACTUAL SERVICES	2,126,607	55,218	52,559	123,677	160,567
GENERAL AUTO & PROFESSIONAL LIAB	276,900	276,900	0	0	0
OUTSIDE CONTRACTUAL SVCS.	17,111	0	0	6,862	0
EQUIPMENT MAINTENANCE	24,960	4,554	0	18,957	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	250,832	0	0	0	0
ITD MAINTENANCE	23,149,905	29,390	476,343	4,551,344	2,808,095
RADIO MAINTENANCE	226,418	21	0	250	824
BUILDINGS COUNTY OWNED: RENTAL	1,295,325	1,295,325	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	84,957	80,366	186	0	80
RENT PAYMENTS TO LESSORS	391,569	327,535	0	63,971	0
RENTAL-ITD SYSTEM RELATED	1,581,642	0	0	1,102,886	0
GSA CHARGES	1,183,093	50,829	13,353	28,190	60,138
ITD	2,577,055	54,478	140,569	0	223,500
GENERAL COUNTY SUPPORT CHARGES	2,987	2,315	0	0	672
PARKS & RECREATION SERVICES	15,099	0	0	0	0
CLERK OF COURTS	2,045	2,030	0	0	0
TELECOMMUNICATIONS	17,947,916	753,077	4,011	889	1,223,358
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	140,979	140,511	0	0	0
TRAVEL	100,397	100,397	0	0	0
AUTOMOBILE REIMBURSEMENT	19,722	5,454	0	0	2,100
ADVERTISING	15,247	14,647	0	0	0
PRINTING & GRAPHICS	89	89	0	0	0
MAILING SERVICES	38,098	24,667	0	12,364	15

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	Chief Technology Officer	Data Center Services	Telecommunications
PETTY CASH & CHANGE FUNDS	3,196	2,190	0	0	0
TRAINING	390,298	179,833	9,575	0	0
REIMBURSEMENTS & REFUNDS	2,197,013	0	25	(4,718)	0
TAXES,LICENSES & PERMITS	110	0	0	0	0
MISCELLANEOUS	51,101	2,240	6,964	2,230	2,703
FUEL & LUBRICANTS	2,170	537	0	25	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	3,230,369	19,494	3,536	0	32,031
EQUIPMENT & NON-CAPITAL TOOLS	362,816	614	3,908	0	18,822
INVENTORY, MATERIALS, PARTS & SUPPLIES	4,374	0	0	0	0
OTHER REPAIR & MAINTENANCE SUPPLIES	125	125	0	0	0
CONSTRUCTION MATERIALS & SUPPLIES	904	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	1,151,204	69,705	88	677,923	0
COMPUTER SUPPLIES	5,886	0	0	0	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	262	0	0	262	0
CLOTHING & UNIFORMS	28,973	0	0	0	4,439
OTHER MATERIALS & SUPPLIES	10,817	0	524	0	0
*OTHER SPECIAL REVENUE-TRF OUT	1,378,808	1,378,808	0	0	0
*OTHER SPEC OBLIGATIONS	2,571,553	2,571,553	0	0	0
*LOAN AGREEMENTS	650,082	650,082	0	0	0
*INTRAFUND TRANSFER	8,174,182	8,174,182	0	0	0
*SPECIAL TRANSPORTATION	59,320	59,320	0	0	0
*HURRICANE EXPENSES	81,707	81,707	0	0	0
*911 COSTS	1,274,716	1,274,716	0	0	0
*BUILDING IMPROVEMENTS	32,136	32,136	0	0	0
*CONSTRUCTION PHASE	1,320	1,320	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	6,691,078	6,691,078	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	4,278,210	4,278,210	0	0	0
Departmental Totals					
Total Expenditures	156,663,952	31,926,063	6,732,464	14,470,070	12,701,829
Deductions					
Total Deductions	(25,410,855)	(25,410,855)	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Total	General & Admin	Chief Technology Officer	Data Center Services	Telecommunications
Cost Adjustments					
REVENUE (349)	(77,058,507)	(779,994)	0	(441,454)	(6,704,883)
REVENUE (361)	(40,280)	0	0	0	0
REVENUE (387)	(8,174,182)	(7,159,000)	0	0	0
ACCRUED LEAVE PAYOUTS	(834,050)	(19,934)	(65,640)	(97,167)	(98,418)
ADMIN REIMB - W&S	(1,239,962)	0	0	(1,239,962)	0
Functional Cost	43,906,116	(1,443,720)	6,666,824	12,691,487	5,898,528
Allocation Step 1					
Inbound- All Others	3,186,423	76,148	250,798	371,109	375,842
Reallocate Admin Costs		1,367,572	(110,275)	(163,175)	(165,256)
Unallocated Costs	7,096,194	0	0	0	0
1st Allocation	54,188,733	0	6,807,347	12,899,421	6,109,114
Allocation Step 2					
Inbound- All Others	2,721,961	65,048	214,241	317,015	321,058
Reallocate Admin Costs		(65,048)	5,245	7,761	7,860
Unallocated Costs	(583,156)	0	0	0	0
2nd Allocation	2,138,805	0	219,486	324,776	328,918
Total For ET ET - Enterprise Technology					
Total Allocated	56,327,538	0	7,026,833	13,224,197	6,438,032

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Strategic Technologies	Technology Solutions	Field Services	Radio Communication Svcs	Interagency Services
Wages & Benefits					
SALARIES & WAGES	6,926,223	17,153,605	7,202,590	3,892,562	0
FRINGE BENEFITS	1,735,893	4,214,042	1,954,156	1,035,663	0
Other Expense & Cost					
*POLL WORKERS	0	0	0	0	0
DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
OTHER COURT OPERATING EXPENSE	0	0	0	0	0
ACCOUNTING & AUDITING	0	25	0	0	0
LEGAL	0	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	(57,657)	0
TEMPORARY HELP AGENCY	1,290,776	1,311,812	236,905	202,473	0
ELECTRICAL SERVICES	0	0	0	76,901	0
WATER AND DISPOSAL SERVICES	0	0	0	4,960	0
INDUSTRIAL SERVICE RELATED	0	0	200	304	0
OTHER OUTSIDE CONTRACTUAL SERVICES	15,400	0	12,974	195,206	1,431,084
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0	0
OUTSIDE CONTRACTUAL SVCS.	0	0	0	10,249	0
EQUIPMENT MAINTENANCE	0	0	0	124	1,325
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	250,832	0	0	0	0
ITD MAINTENANCE	5,476,621	3,276,103	156,047	143,413	3,142,719
RADIO MAINTENANCE	0	200	968	220,586	1,302
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	0	1,844	2,481	0
RENT PAYMENTS TO LESSORS	0	0	0	63	0
RENTAL-ITD SYSTEM RELATED	38,911	374,890	0	0	64,955
GSA CHARGES	0	0	333,241	313,786	4,260
ITD	1,175,223	324,685	3,000	510,000	145,000
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	0
PARKS & RECREATION SERVICES	0	0	0	15,099	0
CLERK OF COURTS	0	0	15	0	0
TELECOMMUNICATIONS	248	11	26,620	55,940	15,883,762
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0	0	0	468
TRAVEL	0	0	0	0	0
AUTOMOBILE REIMBURSEMENT	0	0	10,068	2,100	0
ADVERTISING	0	0	0	600	0
PRINTING & GRAPHICS	0	0	0	0	0
MAILING SERVICES	0	0	0	1,052	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Strategic Technologies	Technology Solutions	Field Services	Radio Communication Svcs	Interagency Services
PETTY CASH & CHANGE FUNDS	0	0	0	788	218
TRAINING	0	757	0	16,800	0
REIMBURSEMENTS & REFUNDS	0	0	0	0	(67)
TAXES,LICENSES & PERMITS	0	0	0	110	0
MISCELLANEOUS	11,593	7,421	11,725	3,345	2,880
FUEL & LUBRICANTS	0	0	0	1,608	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	355	0	34,203	270,451	2,805,691
EQUIPMENT & NON-CAPITAL TOOLS	0	0	12,818	23,062	286,121
INVENTORY, MATERIALS, PARTS & SUPPLIES	0	0	61,995	0	(57,621)
OTHER REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0
CONSTRUCTION MATERIALS & SUPPLIES	0	0	0	197	707
OFFICE SUPPLIES & MINOR EQUIPMENT	2,118	8,830	931	3,132	388,477
COMPUTER SUPPLIES	0	0	0	0	5,886
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
CLOTHING & UNIFORMS	0	0	18,885	5,649	0
OTHER MATERIALS & SUPPLIES	0	8,400	0	419	1,474
*OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*OTHER SPEC OBLIGATIONS	0	0	0	0	0
*LOAN AGREEMENTS	0	0	0	0	0
*INTRAFUND TRANSFER	0	0	0	0	0
*SPECIAL TRANSPORTATION	0	0	0	0	0
*HURRICANE EXPENSES	0	0	0	0	0
*911 COSTS	0	0	0	0	0
*BUILDING IMPROVEMENTS	0	0	0	0	0
*CONSTRUCTION PHASE	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	0	0
Departmental Totals					
Total Expenditures	16,924,193	26,680,781	10,079,185	6,951,466	24,108,641
Deductions					
Total Deductions	0	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Strategic Technologies	Technology Solutions	Field Services	Radio Communication Svcs	Interagency Services
Cost Adjustments					
REVENUE (349)	(5,521,844)	(9,627,173)	(11,739,662)	(9,849,826)	(32,393,671)
REVENUE (361)	0	0	0	0	(40,280)
REVENUE (387)	0	(515,000)	(500,182)	0	0
ACCRUED LEAVE PAYOUTS	(108,844)	(269,564)	(113,264)	(61,219)	0
ADMIN REIMB - W&S	0	0	0	0	0
 Functional Cost	 11,293,505	 16,269,044	 (2,273,923)	 (2,959,579)	 (8,325,310)
Allocation Step 1					
Inbound- All Others	415,973	1,030,205	432,570	233,778	0
Reallocate Admin Costs	(182,901)	(452,975)	(190,199)	(102,791)	0
Unallocated Costs	0	0	2,031,552	2,828,592	8,325,310
1st Allocation	11,526,577	16,846,274	0	0	0
Allocation Step 2					
Inbound- All Others	355,339	880,040	369,518	199,702	0
Reallocate Admin Costs	8,700	21,546	9,047	4,889	0
Unallocated Costs	0	0	(378,565)	(204,591)	0
2nd Allocation	364,039	901,586	0	0	0
Total For ET ET - Enterprise Technology					
Total Allocated	11,890,616	17,747,860	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Major Capital
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
*POLL WORKERS	0
DEPARTURE INCENTIVE PROGRAM DIP	0
OTHER COURT OPERATING EXPENSE	0
ACCOUNTING & AUDITING	0
LEGAL	0
BANK & TRUSTEE/PAYING AGENT FEES	0
ARCHITECTURAL & ENGINEERING RELATED SERV	0
TEMPORARY HELP AGENCY	70,160
ELECTRICAL SERVICES	0
WATER AND DISPOSAL SERVICES	0
INDUSTRIAL SERVICE RELATED	0
OTHER OUTSIDE CONTRACTUAL SERVICES	79,922
GENERAL AUTO & PROFESSIONAL LIAB	0
OUTSIDE CONTRACTUAL SVCS.	0
EQUIPMENT MAINTENANCE	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0
ITD MAINTENANCE	3,089,830
RADIO MAINTENANCE	2,267
BUILDINGS COUNTY OWNED: RENTAL	0
COMMUNICATION EQUIPMENT-RENTAL	0
RENT PAYMENTS TO LESSORS	0
RENTAL-ITD SYSTEM RELATED	0
GSA CHARGES	379,296
ITD	600
GENERAL COUNTY SUPPORT CHARGES	0
PARKS & RECREATION SERVICES	0
CLERK OF COURTS	0
TELECOMMUNICATIONS	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0
TRAVEL	0
AUTOMOBILE REIMBURSEMENT	0
ADVERTISING	0
PRINTING & GRAPHICS	0
MAILING SERVICES	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Major Capital
PETTY CASH & CHANGE FUNDS	0
TRAINING	183,333
REIMBURSEMENTS & REFUNDS	2,201,773
TAXES, LICENSES & PERMITS	0
MISCELLANEOUS	0
FUEL & LUBRICANTS	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	64,608
EQUIPMENT & NON-CAPITAL TOOLS	17,471
INVENTORY, MATERIALS, PARTS & SUPPLIES	0
OTHER REPAIR & MAINTENANCE SUPPLIES	0
CONSTRUCTION MATERIALS & SUPPLIES	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0
COMPUTER SUPPLIES	0
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0
CLOTHING & UNIFORMS	0
OTHER MATERIALS & SUPPLIES	0
*OTHER SPECIAL REVENUE-TRF OUT	0
*OTHER SPEC OBLIGATIONS	0
*LOAN AGREEMENTS	0
*INTRAFUND TRANSFER	0
*SPECIAL TRANSPORTATION	0
*HURRICANE EXPENSES	0
*911 COSTS	0
*BUILDING IMPROVEMENTS	0
*CONSTRUCTION PHASE	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0
*MACHINERY, EQUIP, FURN., & OTHER > 5000	0
Departmental Totals	
Total Expenditures	6,089,260
Deductions	
Total Deductions	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department ET - Enterprise Technology Services

	Major Capital
Cost Adjustments	
REVENUE (349)	0
REVENUE (361)	0
REVENUE (387)	0
ACCRUED LEAVE PAYOUTS	0
ADMIN REIMB - W&S	0
Functional Cost	6,089,260
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(6,089,260)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For ET ET - Enterprise Technology	
Total Allocated	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Chief Technology Officer

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	23,787		23,787	799	24,586
AG - Agenda Coordination	10	0.0318	2,162		2,162		2,162
AT - County Attorney	135	0.4288	29,193		29,193		29,193
AU - Audit and Management	49	0.1557	10,596		10,596		10,596
AV - Aviation	1,393	4.4250	301,227	-89,514	211,713	10,123	221,836
BC - Building Code Compliance	74	0.2351	16,002	-14,592	1,410	538	1,948
BL - Building	319	1.0133	68,982	-84,278	-15,296	2,318	-12,978
BU - Strategic Business Management	66	0.2097	14,272	-4,578	9,694		9,694
CA - Community Action Agency	842	2.6747	182,077		182,077	6,119	188,196
CC - County Commission	190	0.6036	41,086		41,086		41,086
CD - Community & Economic Development	95	0.3018	20,543	-16,018	4,525	690	5,215
CE - County Executive	66	0.2097	14,272		14,272		14,272
CH - County-wide Health Planning	8	0.0254	1,730		1,730	58	1,788
CL - Clerk of Court	1,324	4.2058	286,306		286,306	9,622	295,928
CQ - Capital Improvement	36	0.1144	7,785	-3,314	4,471		4,471
CR - Corrections & Rehabilitation	2,523	8.0146	545,582		545,582	18,335	563,917
CS - Consumer Services	120	0.3812	25,949	-24,418	1,531	872	2,403
CU - Cultural Affairs	30	0.0953	6,487	-7,338	-851	218	-633
DA - ADA Coordination	7	0.0222	1,514		1,514		1,514
DE - Environmental Resources Mgmt	466	1.4803	100,769	-120,779	-20,010	3,386	-16,624
EC - Commission on Ethics & Public Trust	15	0.0476	3,244		3,244	109	3,353
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	4,757		4,757	160	4,917
EL - Elections	191	0.6067	41,302		41,302	1,388	42,690
ER - Human Resources	126	0.4003	27,247		27,247		27,247
ET - Enterprise Technology Services	592	1.8806	128,016		128,016		128,016
FE - Fair Employment Practices	6	0.0191	1,297		1,297	44	1,341
FN - Finance	332	1.0546	71,793		71,793	2,413	74,206
FR - Fire	2,591	8.2306	560,287	-592,718	-32,431	18,829	-13,602
GG - General Government	5	0.0159	1,081		1,081	36	1,117
GI - Government Information Center	209	0.6639	45,195		45,195	1,519	46,714

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Chief Technology Officer

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	11,677	-6,251	5,426	392	5,818
GS02 - Fleet Management	252	0.8005	54,493	-36,362	18,131	1,831	19,962
GS03 - Materials Management	51	0.1620	11,028	-7,325	3,703	371	4,074
GS05 - Risk Management	124	0.3939	26,814	-17,050	9,764	901	10,665
GS06 - Facilities & Utilities Mgmt	171	0.5432	36,978	-25,049	11,929	1,243	13,172
GS09 - Design & Construction Svcs	119	0.3780	25,733	-18,774	6,959	865	7,824
GS10 - Real Estate Development	23	0.0731	4,974	-3,462	1,512	167	1,679
HS - Human Services	930	2.9543	201,107		201,107	6,758	207,865
HT - Homeless Trust	14	0.0445	3,027	-3,314	-287	102	-185
HU - Hurricane Recovery	1	0.0032	216		216	7	223
IC - International Consortium	12	0.0381	2,595		2,595	87	2,682
IG - Inspector General	33	0.1048	7,136		7,136	240	7,376
JU - Juvenile Assessment Center	116	0.3685	25,084		25,084	843	25,927
LB - Libraries	700	2.2236	151,370	-135,966	15,404	5,087	20,491
ME - Medical Examiner	67	0.2128	14,488		14,488	487	14,975
MM - Metro-Miami Action Plan Trust	26	0.0826	5,622		5,622	189	5,811
MP - Metropolitan Planning Organization	16	0.0508	3,460	-4,025	-565	116	-449
MT - Transit	3,803	12.0807	822,374	-185,205	637,169	27,637	664,806
ND - Non-Department	53	0.1684	11,461		11,461	385	11,846
OC - Office of the Courts	248	0.7878	53,628		53,628	1,802	55,430
OF - Film and Entertainment	6	0.0191	1,297		1,297	44	1,341
PA - Property Appraiser	265	0.8418	57,305		57,305	1,926	59,231
PD - Police	4,826	15.3302	1,043,598		1,043,598	35,070	1,078,668
PM - Procurement Management	177	0.5623	38,275		38,275	1,286	39,561
PR - Park & Recreation	1,835	5.8291	396,807		396,807	13,335	410,142
PW - Public Works	830	2.6366	179,482	-52,735	126,747	6,032	132,779
PZ - Planning & Zoning	161	0.5114	34,815		34,815	1,170	35,985
RB - Community Advocacy	14	0.0445	3,027		3,027	102	3,129
SB - Small Business Development	2	0.0064	432		432	15	447
SF - South Florida Emp Dept	66	0.2097	14,272		14,272	480	14,752

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Chief Technology Officer

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	79,578	-73,613	5,965	2,674	8,639
SW - Solid Waste Management	919	2.9193	198,728	-218,684	-19,956	6,678	-13,278
TM - Team Metro	213	0.6766	46,060		46,060	1,548	47,608
TT - Office of the CITT	9	0.0286	1,946		1,946	65	2,011
VZ - Vizcaya Museum and Gardens	46	0.1461	9,947	-11,600	-1,653	334	-1,319
All Other	2,978	9.4600	643,973	-689,562	-45,589	21,641	-23,948
SubTotal	31,480	100.0000	6,807,347	-2,446,524	4,360,823	219,486	4,580,309
Direct Billed				2,446,524	2,446,524		2,446,524
TOTAL	31,480	100.0000	6,807,347		6,807,347	219,486	7,026,833

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Data Center Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AU - Audit and Management	1,800	0.0111	1,426		1,426		1,426
BC - Building Code Compliance	16,807	0.1032	13,318	-25,120	-11,802	369	-11,433
BU - Strategic Business Management	43,000	0.2642	34,074		34,074		34,074
CA - Community Action Agency	27,862	0.1712	22,078		22,078	611	22,689
CC - County Commission	45,000	0.2764	35,659		35,659		35,659
CE - County Executive	25	0.0002	20		20		20
CL - Clerk of Court	4,132,818	25.3877	3,274,898	-2,585,296	689,602	90,618	780,220
CR - Corrections & Rehabilitation	892,353	5.4817	707,112		707,112	19,566	726,678
DE - Environmental Resources Mgmt	25,804	0.1585	20,447	-38,566	-18,119	566	-17,553
EL - Elections	13,000	0.0799	10,301		10,301	285	10,586
ER - Human Resources	1,121,881	6.8917	888,993		888,993		888,993
ET - Enterprise Technology Services	255,000	1.5665	202,065		202,065		202,065
FN - Finance	2,850,554	17.5110	2,258,816	-510,744	1,748,072	62,503	1,810,575
FR - Fire	36,000	0.2211	28,527	-53,805	-25,278	789	-24,489
GS01 - General Services Administration	19,875	0.1221	15,749	-29,705	-13,956	436	-13,520
GS02 - Fleet Management	115,614	0.7102	91,614	-172,797	-81,183	2,535	-78,648
GS03 - Materials Management	23,290	0.1431	18,455	-34,809	-16,354	511	-15,843
GS05 - Risk Management	54,210	0.3330	42,957	-81,022	-38,065	1,189	-36,876
GS06 - Facilities & Utilities Mgmt	79,644	0.4893	63,111	-119,035	-55,924	1,746	-54,178
GS09 - Design & Construction Svcs	59,697	0.3667	47,305	-89,222	-41,917	1,309	-40,608
GS10 - Real Estate Development	11,009	0.0676	8,724	-16,454	-7,730	241	-7,489
JU - Juvenile Assessment Center	25,000	0.1536	19,810		19,810	548	20,358
MT - Transit	224,280	1.3778	177,722	-335,207	-157,485	4,918	-152,567
OC - Office of the Courts	1,475,096	9.0615	1,168,885		1,168,885	32,344	1,201,229
PA - Property Appraiser	520,000	3.1944	412,055		412,055	11,402	423,457
PD - Police	1,307,404	8.0314	1,036,004		1,036,004	28,667	1,064,671
PM - Procurement Management	14,000	0.0860	11,094		11,094	307	11,401
PR - Park & Recreation	36,377	0.2235	28,826		28,826	798	29,624
PW - Public Works	25,699	0.1579	20,364		20,364	563	20,927
PZ - Planning & Zoning	908,309	5.5798	719,756	-204,852	514,904	19,916	534,820

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Data Center Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	222,484	1.3667	176,299	-332,523	-156,224	4,878	-151,346
SW - Solid Waste Management	199,695	1.2267	158,241	-298,463	-140,222	4,379	-135,843
TM - Team Metro	50,000	0.3072	39,621		39,621	1,096	40,717
All Other	1,445,073	8.8771	1,145,095	-2,159,797	-1,014,702	31,686	-983,016
SubTotal	16,278,660	100.0000	12,899,421	-7,087,417	5,812,004	324,776	6,136,780
Direct Billed				7,087,417	7,087,417		7,087,417
TOTAL	16,278,660	100.0000	12,899,421		12,899,421	324,776	13,224,197

Allocation Basis: Data Center Costs by Benefiting Department

Allocation Source: FY 2008 Proposed Data Center Costs - Enterprise Technology Services

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3656	22,335		22,335	1,256	23,591
AG - Agenda Coordination	10	0.0332	2,030		2,030		2,030
AT - County Attorney	135	0.4487	27,412		27,412		27,412
AU - Audit and Management	49	0.1629	9,949		9,949		9,949
BC - Building Code Compliance	74	0.2460	15,026	-12,695	2,331	845	3,176
BL - Building	319	1.0603	64,772	-73,323	-8,551	3,642	-4,909
BU - Strategic Business Management	66	0.2194	13,401	-3,983	9,418		9,418
CA - Community Action Agency	842	2.7986	170,967		170,967	9,613	180,580
CC - County Commission	190	0.6315	38,579		38,579		38,579
CD - Community & Economic Development	95	0.3158	19,290	-13,936	5,354	1,085	6,439
CE - County Executive	66	0.2194	13,401		13,401		13,401
CH - County-wide Health Planning	8	0.0266	1,624		1,624	91	1,715
CL - Clerk of Court	1,324	4.4006	268,836		268,836	15,116	283,952
CQ - Capital Improvement	36	0.1197	7,310	-2,883	4,427		4,427
CR - Corrections & Rehabilitation	2,523	8.3857	512,291		512,291	28,805	541,096
CS - Consumer Services	120	0.3988	24,366	-21,244	3,122	1,370	4,492
CU - Cultural Affairs	30	0.0997	6,091	-6,384	-293	343	50
DA - ADA Coordination	7	0.0233	1,421		1,421		1,421
DE - Environmental Resources Mgmt	466	1.5488	94,621	-105,079	-10,458	5,320	-5,138
EC - Commission on Ethics & Public Trust	15	0.0499	3,046		3,046	171	3,217
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0731	4,467		4,467	251	4,718
EL - Elections	191	0.6348	38,782		38,782	2,181	40,963
ER - Human Resources	126	0.4188	25,584		25,584		25,584
ET - Enterprise Technology Services	592	1.9676	120,205		120,205		120,205
FE - Fair Employment Practices	6	0.0199	1,218		1,218	69	1,287
FN - Finance	332	1.1035	67,412		67,412	3,790	71,202
FR - Fire	2,591	8.6117	526,098	-515,669	10,429	29,581	40,010
GG - General Government	5	0.0166	1,015		1,015	57	1,072
GI - Government Information Center	209	0.6947	42,437		42,437	2,386	44,823
GS01 - General Services Administration	54	0.1795	10,965	-5,438	5,527	617	6,144

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS02 - Fleet Management	252	0.8376	51,168	-31,635	19,533	2,877	22,410
GS03 - Materials Management	51	0.1695	10,355	-6,373	3,982	582	4,564
GS05 - Risk Management	124	0.4121	25,178	-14,833	10,345	1,416	11,761
GS06 - Facilities & Utilities Mgmt	171	0.5684	34,721	-21,792	12,929	1,952	14,881
GS09 - Design & Construction Svcs	119	0.3955	24,163	-16,335	7,828	1,359	9,187
GS10 - Real Estate Development	23	0.0764	4,670	-3,012	1,658	263	1,921
HS - Human Services	930	3.0910	188,835		188,835	10,618	199,453
HT - Homeless Trust	14	0.0465	2,843	-2,883	-40	160	120
HU - Hurricane Recovery	1	0.0033	203		203	11	214
IC - International Consortium	12	0.0399	2,437		2,437	137	2,574
IG - Inspector General	33	0.1097	6,701		6,701	377	7,078
JU - Juvenile Assessment Center	116	0.3855	23,554		23,554	1,324	24,878
LB - Libraries	700	2.3266	142,134	-118,292	23,842	7,992	31,834
ME - Medical Examiner	67	0.2227	13,604		13,604	765	14,369
MM - Metro-Miami Action Plan Trust	26	0.0864	5,279		5,279	297	5,576
MP - Metropolitan Planning Organization	16	0.0532	3,249	-3,502	-253	183	-70
MT - Transit	3,803	12.6400	772,193	-161,130	611,063	43,418	654,481
ND - Non-Department	53	0.1762	10,762		10,762	605	11,367
OC - Office of the Courts	248	0.8243	50,356		50,356	2,831	53,187
OF - Film and Entertainment	6	0.0199	1,218		1,218	69	1,287
PA - Property Appraiser	265	0.8808	53,808		53,808	3,025	56,833
PD - Police	4,826	16.0399	979,910		979,910	55,094	1,035,004
PM - Procurement Management	177	0.5883	35,940		35,940	2,021	37,961
PR - Park & Recreation	1,835	6.0990	372,594		372,594	20,950	393,544
PW - Public Works	830	2.7587	168,530	-45,881	122,649	9,476	132,125
PZ - Planning & Zoning	161	0.5351	32,691		32,691	1,838	34,529
RB - Community Advocacy	14	0.0465	2,843		2,843	160	3,003
SB - Small Business Development	2	0.0066	406		406	23	429
SF - South Florida Emp Dept	66	0.2194	13,401		13,401	754	14,155
SP - Seaport	368	1.2231	74,722	-64,043	10,679	4,201	14,880

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Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SW - Solid Waste Management	919	3.0545	186,601	-190,256	-3,655	10,492	6,837
TM - Team Metro	213	0.7079	43,249		43,249	2,432	45,681
TT - Office of the CITT	9	0.0299	1,827		1,827	103	1,930
VZ - Vizcaya Museum and Gardens	46	0.1529	9,340	-10,092	-752	525	-227
All Other	2,978	9.8980	604,678	-599,923	4,755	33,999	38,754
SubTotal	30,087	100.0000	6,109,114	-2,050,616	4,058,498	328,918	4,387,416
Direct Billed				2,050,616	2,050,616		2,050,616
TOTAL	30,087	100.0000	6,109,114		6,109,114	328,918	6,438,032

Allocation Basis: Number of Employees by Department (excluding Aviation)

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Strategic Technologies

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	40,277		40,277	1,326	41,603
AG - Agenda Coordination	10	0.0318	3,662		3,662		3,662
AT - County Attorney	135	0.4288	49,431		49,431		49,431
AU - Audit and Management	49	0.1557	17,942		17,942		17,942
AV - Aviation	1,393	4.4250	510,055	-151,570	358,485	16,790	375,275
BC - Building Code Compliance	74	0.2351	27,096	-23,624	3,472	892	4,364
BL - Building	319	1.0133	116,804	-136,450	-19,646	3,845	-15,801
BU - Strategic Business Management	66	0.2097	24,166	-7,412	16,754		16,754
CA - Community Action Agency	842	2.6747	308,303		308,303	10,149	318,452
CC - County Commission	190	0.6036	69,570		69,570		69,570
CD - Community & Economic Development	95	0.3018	34,785	-25,934	8,851	1,145	9,996
CE - County Executive	66	0.2097	24,166		24,166		24,166
CH - County-wide Health Planning	8	0.0254	2,929		2,929	96	3,025
CL - Clerk of Court	1,324	4.2058	484,790		484,790	15,958	500,748
CQ - Capital Improvement	36	0.1144	13,182	-5,366	7,816		7,816
CR - Corrections & Rehabilitation	2,523	8.0146	923,810		923,810	30,410	954,220
CS - Consumer Services	120	0.3812	43,939	-39,534	4,405	1,446	5,851
CU - Cultural Affairs	30	0.0953	10,985	-11,879	-894	362	-532
DA - ADA Coordination	7	0.0222	2,563		2,563		2,563
DE - Environmental Resources Mgmt	466	1.4803	170,628	-195,546	-24,918	5,617	-19,301
EC - Commission on Ethics & Public Trust	15	0.0476	5,492		5,492	181	5,673
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	8,055		8,055	265	8,320
EL - Elections	191	0.6067	69,936		69,936	2,302	72,238
ER - Human Resources	126	0.4003	46,136		46,136		46,136
ET - Enterprise Technology Services	592	1.8806	216,764		216,764		216,764
FE - Fair Employment Practices	6	0.0191	2,197		2,197	72	2,269
FN - Finance	332	1.0546	121,564		121,564	4,002	125,566
FR - Fire	2,591	8.2306	948,709	-959,632	-10,923	31,230	20,307
GG - General Government	5	0.0159	1,831		1,831	60	1,891
GI - Government Information Center	209	0.6639	76,527		76,527	2,519	79,046

Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Strategic Technologies

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	19,772	-10,120	9,652	651	10,303
GS02 - Fleet Management	252	0.8005	92,271	-58,871	33,400	3,037	36,437
GS03 - Materials Management	51	0.1620	18,674	-11,859	6,815	615	7,430
GS05 - Risk Management	124	0.3939	45,403	-27,604	17,799	1,495	19,294
GS06 - Facilities & Utilities Mgmt	171	0.5432	62,613	-40,554	22,059	2,061	24,120
GS09 - Design & Construction Svcs	119	0.3780	43,573	-30,397	13,176	1,434	14,610
GS10 - Real Estate Development	23	0.0731	8,422	-5,606	2,816	277	3,093
HS - Human Services	930	2.9543	340,525		340,525	11,209	351,734
HT - Homeless Trust	14	0.0445	5,126	-5,366	-240	169	-71
HU - Hurricane Recovery	1	0.0032	366		366	12	378
IC - International Consortium	12	0.0381	4,394		4,394	145	4,539
IG - Inspector General	33	0.1048	12,083		12,083	398	12,481
JU - Juvenile Assessment Center	116	0.3685	42,474		42,474	1,398	43,872
LB - Libraries	700	2.2236	256,309	-220,135	36,174	8,437	44,611
ME - Medical Examiner	67	0.2128	24,532		24,532	808	25,340
MM - Metro-Miami Action Plan Trust	26	0.0826	9,520		9,520	313	9,833
MP - Metropolitan Planning Organization	16	0.0508	5,858	-6,517	-659	193	-466
MT - Transit	3,803	12.0807	1,392,490	-299,854	1,092,636	45,838	1,138,474
ND - Non-Department	53	0.1684	19,406		19,406	639	20,045
OC - Office of the Courts	248	0.7878	90,807		90,807	2,989	93,796
OF - Film and Entertainment	6	0.0191	2,197		2,197	72	2,269
PA - Property Appraiser	265	0.8418	97,031		97,031	3,194	100,225
PD - Police	4,826	15.3302	1,767,066		1,767,066	58,168	1,825,234
PM - Procurement Management	177	0.5623	64,810		64,810	2,133	66,943
PR - Park & Recreation	1,835	5.8291	671,895		671,895	22,117	694,012
PW - Public Works	830	2.6366	303,909	-85,381	218,528	10,004	228,532
PZ - Planning & Zoning	161	0.5114	58,951		58,951	1,941	60,892
RB - Community Advocacy	14	0.0445	5,126		5,126	169	5,295
SB - Small Business Development	2	0.0064	732		732	24	756
SF - South Florida Emp Dept	66	0.2097	24,166		24,166	796	24,962

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Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Strategic Technologies

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	134,745	-119,181	15,564	4,436	20,000
SW - Solid Waste Management	919	2.9193	336,497	-354,057	-17,560	11,077	-6,483
TM - Team Metro	213	0.6766	77,991		77,991	2,567	80,558
TT - Office of the CITT	9	0.0286	3,295		3,295	108	3,403
VZ - Vizcaya Museum and Gardens	46	0.1461	16,843	-18,781	-1,938	554	-1,384
All Other	2,978	9.4600	1,090,411	-1,116,426	-26,015	35,894	9,879
SubTotal	31,480	100.0000	11,526,577	-3,967,656	7,558,921	364,039	7,922,960
Direct Billed				3,967,656	3,967,656		3,967,656
TOTAL	31,480	100.0000	11,526,577		11,526,577	364,039	11,890,616

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Technology Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	58,866		58,866	3,284	62,150
AG - Agenda Coordination	10	0.0318	5,351		5,351		5,351
AT - County Attorney	135	0.4288	72,244		72,244		72,244
AU - Audit and Management	49	0.1557	26,222		26,222		26,222
AV - Aviation	1,393	4.4250	745,453	-221,521	523,932	41,582	565,514
BC - Building Code Compliance	74	0.2351	39,601	-36,046	3,555	2,209	5,764
BL - Building	319	1.0133	170,710	-208,196	-37,486	9,522	-27,964
BU - Strategic Business Management	66	0.2097	35,319	-11,309	24,010		24,010
CA - Community Action Agency	842	2.6747	450,590		450,590	25,134	475,724
CC - County Commission	190	0.6036	101,677		101,677		101,677
CD - Community & Economic Development	95	0.3018	50,839	-39,570	11,269	2,836	14,105
CE - County Executive	66	0.2097	35,319		35,319		35,319
CH - County-wide Health Planning	8	0.0254	4,281		4,281	239	4,520
CL - Clerk of Court	1,324	4.2058	708,528	-1,025,704	-317,176	39,523	-277,653
CQ - Capital Improvement	36	0.1144	19,265	-8,187	11,078		11,078
CR - Corrections & Rehabilitation	2,523	8.0146	1,350,163		1,350,163	75,314	1,425,477
CS - Consumer Services	120	0.3812	64,217	-60,321	3,896	3,582	7,478
CU - Cultural Affairs	30	0.0953	16,054	-18,126	-2,072	896	-1,176
DA - ADA Coordination	7	0.0222	3,746		3,746		3,746
DE - Environmental Resources Mgmt	466	1.4803	249,376	-298,365	-48,989	13,911	-35,078
EC - Commission on Ethics & Public Trust	15	0.0476	8,027		8,027	448	8,475
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	11,773		11,773	657	12,430
EL - Elections	191	0.6067	102,212		102,212	5,702	107,914
ER - Human Resources	126	0.4003	67,428		67,428		67,428
ET - Enterprise Technology Services	592	1.8806	316,804		316,804		316,804
FE - Fair Employment Practices	6	0.0191	3,211		3,211	179	3,390
FN - Finance	332	1.0546	177,667		177,667	9,910	187,577
FR - Fire	2,591	8.2306	1,386,553	-1,464,214	-77,661	77,344	-317
GG - General Government	5	0.0159	2,676		2,676	149	2,825
GI - Government Information Center	209	0.6639	111,845		111,845	6,239	118,084



Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Technology Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	28,898	-15,441	13,457	1,612	15,069
GS02 - Fleet Management	252	0.8005	134,856	-89,825	45,031	7,522	52,553
GS03 - Materials Management	51	0.1620	27,292	-18,095	9,197	1,522	10,719
GS05 - Risk Management	124	0.3939	66,358	-42,118	24,240	3,702	27,942
GS06 - Facilities & Utilities Mgmt	171	0.5432	91,509	-61,878	29,631	5,105	34,736
GS09 - Design & Construction Svcs	119	0.3780	63,682	-46,382	17,300	3,552	20,852
GS10 - Real Estate Development	23	0.0731	12,308	-8,553	3,755	687	4,442
HS - Human Services	930	2.9543	497,682		497,682	27,761	525,443
HT - Homeless Trust	14	0.0445	7,492	-8,187	-695	418	-277
HU - Hurricane Recovery	1	0.0032	535		535	30	565
IC - International Consortium	12	0.0381	6,422		6,422	358	6,780
IG - Inspector General	33	0.1048	17,660		17,660	985	18,645
JU - Juvenile Assessment Center	116	0.3685	62,076		62,076	3,463	65,539
LB - Libraries	700	2.2236	374,599	-335,883	38,716	20,896	59,612
ME - Medical Examiner	67	0.2128	35,855		35,855	2,000	37,855
MM - Metro-Miami Action Plan Trust	26	0.0826	13,914		13,914	776	14,690
MP - Metropolitan Planning Organization	16	0.0508	8,562	-9,943	-1,381	478	-903
MT - Transit	3,803	12.0807	2,035,145	-457,519	1,577,626	113,523	1,691,149
ND - Non-Department	53	0.1684	28,363		28,363	1,582	29,945
OC - Office of the Courts	248	0.7878	132,715		132,715	7,403	140,118
OF - Film and Entertainment	6	0.0191	3,211		3,211	179	3,390
PA - Property Appraiser	265	0.8418	141,813		141,813	7,910	149,723
PD - Police	4,826	15.3302	2,582,598		2,582,598	144,058	2,726,656
PM - Procurement Management	177	0.5623	94,720		94,720	5,284	100,004
PR - Park & Recreation	1,835	5.8291	981,986		981,986	54,776	1,036,762
PW - Public Works	830	2.6366	444,168	-130,275	313,893	24,776	338,669
PZ - Planning & Zoning	161	0.5114	86,158		86,158	4,806	90,964
RB - Community Advocacy	14	0.0445	7,492		7,492	418	7,910
SB - Small Business Development	2	0.0064	1,070		1,070	60	1,130
SF - South Florida Emp Dept	66	0.2097	35,319		35,319	1,970	37,289

Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
For Department ET - Enterprise Technology Services

Activity - Technology Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	196,932	-181,848	15,084	10,985	26,069
SW - Solid Waste Management	919	2.9193	491,796	-540,222	-48,426	27,433	-20,993
TM - Team Metro	213	0.6766	113,985		113,985	6,358	120,343
TT - Office of the CITT	9	0.0286	4,816		4,816	269	5,085
VZ - Vizcaya Museum and Gardens	46	0.1461	24,617	-28,656	-4,039	1,373	-2,666
All Other	2,978	9.4600	1,593,653	-1,703,451	-109,798	88,896	-20,902
SubTotal	31,480	100.0000	16,846,274	-7,069,835	9,776,439	901,586	10,678,025
Direct Billed				7,069,835	7,069,835		7,069,835
TOTAL	31,480	100.0000	16,846,274		16,846,274	901,586	17,747,860

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
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Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Receiving Department	Total	Chief Technology Officer	Data Center Services	Telecommunications	Strategic Technologies	Technology Solutions
AD - Animal Services	151,930	24,586	0	23,591	41,603	62,150
AG - Agenda Coordination	13,205	2,162	0	2,030	3,662	5,351
AT - County Attorney	178,280	29,193	0	27,412	49,431	72,244
AU - Audit and Management	66,135	10,596	1,426	9,949	17,942	26,222
AV - Aviation	1,162,625	221,836	0	0	375,275	565,514
BC - Building Code Compliance	3,819	1,948	(11,433)	3,176	4,364	5,764
BL - Building	(61,652)	(12,978)	0	(4,909)	(15,801)	(27,964)
BU - Strategic Business	93,950	9,694	34,074	9,418	16,754	24,010
CA - Community Action Agency	1,185,641	188,196	22,689	180,580	318,452	475,724
CC - County Commission	286,571	41,086	35,659	38,579	69,570	101,677
CD - Community & Economic	35,755	5,215	0	6,439	9,996	14,105
CE - County Executive	87,178	14,272	20	13,401	24,166	35,319
CH - County-wide Health	11,048	1,788	0	1,715	3,025	4,520
CL - Clerk of Court	1,583,195	295,928	780,220	283,952	500,748	(277,653)
CQ - Capital Improvement	27,792	4,471	0	4,427	7,816	11,078
CR - Corrections &	4,211,388	563,917	726,678	541,096	954,220	1,425,477
CS - Consumer Services	20,224	2,403	0	4,492	5,851	7,478
CU - Cultural Affairs	(2,291)	(633)	0	50	(532)	(1,176)
DA - ADA Coordination	9,244	1,514	0	1,421	2,563	3,746
DE - Environmental Resources	(93,694)	(16,624)	(17,553)	(5,138)	(19,301)	(35,078)
EC - Commission on Ethics &	20,718	3,353	0	3,217	5,673	8,475
EH - Dpt of Emgncy Mgmt/	30,385	4,917	0	4,718	8,320	12,430
EL - Elections	274,391	42,690	10,586	40,963	72,238	107,914
ER - Human Resources	1,055,388	27,247	888,993	25,584	46,136	67,428
ET - Enterprise Technology	983,854	128,016	202,065	120,205	216,764	316,804
FE - Fair Employment	8,287	1,341	0	1,287	2,269	3,390
FN - Finance	2,269,126	74,206	1,810,575	71,202	125,566	187,577
FR - Fire	21,909	(13,602)	(24,489)	40,010	20,307	(317)
GG - General Government	6,905	1,117	0	1,072	1,891	2,825
GI - Government Information	288,667	46,714	0	44,823	79,046	118,084
GS01 - General Services	23,814	5,818	(13,520)	6,144	10,303	15,069
GS02 - Fleet Management	52,714	19,962	(78,648)	22,410	36,437	52,553
GS03 - Materials Management	10,944	4,074	(15,843)	4,564	7,430	10,719



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
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Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Receiving Department	Total	Chief Technology Officer	Data Center Services	Telecommunications	Strategic Technologies	Technology Solutions
GS05 - Risk Management	32,786	10,665	(36,876)	11,761	19,294	27,942
GS06 - Facilities & Utilities	32,731	13,172	(54,178)	14,881	24,120	34,736
GS09 - Design & Construction	11,865	7,824	(40,608)	9,187	14,610	20,852
GS10 - Real Estate	3,646	1,679	(7,489)	1,921	3,093	4,442
HS - Human Services	1,284,495	207,865	0	199,453	351,734	525,443
HT - Homeless Trust	(413)	(185)	0	120	(71)	(277)
HU - Hurricane Recovery	1,380	223	0	214	378	565
IC - International Consortium	16,575	2,682	0	2,574	4,539	6,780
IG - Inspector General	45,580	7,376	0	7,078	12,481	18,645
JU - Juvenile Assessment	180,574	25,927	20,358	24,878	43,872	65,539
LB - Libraries	156,548	20,491	0	31,834	44,611	59,612
ME - Medical Examiner	92,539	14,975	0	14,369	25,340	37,855
MM - Metro-Miami Action Plan	35,910	5,811	0	5,576	9,833	14,690
MP - Metropolitan Planning	(1,888)	(449)	0	(70)	(466)	(903)
MT - Transit	3,996,343	664,806	(152,567)	654,481	1,138,474	1,691,149
ND - Non-Department	73,203	11,846	0	11,367	20,045	29,945
OC - Office of the Courts	1,543,760	55,430	1,201,229	53,187	93,796	140,118
OF - Film and Entertainment	8,287	1,341	0	1,287	2,269	3,390
PA - Property Appraiser	789,469	59,231	423,457	56,833	100,225	149,723
PD - Police	7,730,233	1,078,668	1,064,671	1,035,004	1,825,234	2,726,656
PM - Procurement	255,870	39,561	11,401	37,961	66,943	100,004
PR - Park & Recreation	2,564,084	410,142	29,624	393,544	694,012	1,036,762
PW - Public Works	853,032	132,779	20,927	132,125	228,532	338,669
PZ - Planning & Zoning	757,190	35,985	534,820	34,529	60,892	90,964
RB - Community Advocacy	19,337	3,129	0	3,003	5,295	7,910
SB - Small Business	2,762	447	0	429	756	1,130
SF - South Florida Emp Dept	91,158	14,752	0	14,155	24,962	37,289
SP - Seaport	(81,758)	8,639	(151,346)	14,880	20,000	26,069
SW - Solid Waste Management	(169,760)	(13,278)	(135,843)	6,837	(6,483)	(20,993)
TM - Team Metro	334,907	47,608	40,717	45,681	80,558	120,343
TT - Office of the CITT	12,429	2,011	0	1,930	3,403	5,085
VZ - Vizcaya Museum and	(5,596)	(1,319)	0	(227)	(1,384)	(2,666)
All Other	(979,233)	(23,948)	(983,016)	38,754	9,879	(20,902)



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department ET - Enterprise Technology Services

Receiving Department	Total	Chief Technology Officer	Data Center Services	Telecommunications	Strategic Technologies	Technology Solutions
Direct Billed	22,622,048	2,446,524	7,087,417	2,050,616	3,967,656	7,069,835
Total	56,327,538	7,026,833	13,224,197	6,438,032	11,890,616	17,747,860

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FE – FAIR EMPLOYMENT PRACTICES

NATURE AND EXTENT OF SERVICES

The Office of Fair Employment Practices (OFEP) develops, implements, and monitors the County's diversity management and fair employment programs. The Department promotes equal employment opportunity to support the diversity of race, sex, color, national origin, religion, age, disability, ancestry, marital status, pregnancy, or veteran's status of employees and applicants and prohibits unlawful discrimination on those bases.

As part of the Enabling Strategies strategic area, OFEP fosters a barrier-free work environment in County workplaces and develops fair employment policies and practices, conducts administrative and field investigations of complaints of discrimination, performs fact-finding conferences, provides mediation to resolve workplace conflicts, and develops and administers programs focused on creating a supportive and inclusive work environment.

The services provided by OFEP are available to every Miami-Dade County employee and applicant for employment. OFEP works in conjunction partners with the Department of Human Resources, the Office of ADA Coordination, the County Attorney's Office, the U.S. Equal Employment Opportunity Commission (EEOC), the County Executive Offices and all other County departments.

The costs recorded for **Fair Employment** have been included in this schedule and allocated county-wide using the number of employees identified to each department.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department FE - Fair Employment Practices

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	906,671			906,671
POLL WORKERS	(1,689)			
OTHER OUTSIDE CONTRACTUAL SERVICES	(47,000)			
ITD	(43,000)			
Total Deductions:	(91,689)			(91,689)
Depreciation	11,367		11,367	
Leave Payouts	7,742		7,742	
AT - County Attorney	17,593	1,143	18,736	
BU - Strategic Business Management	11,067	1,400	12,467	
CC - County Commission	364	186	550	
CE - County Executive	1,517	248	1,765	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources	1,260	319	1,579	
ET - Enterprise Technology Services	7,923	364	8,287	
FE - Fair Employment Practices		145	145	
FN - Finance		911	911	
GG - General Government		57,931	57,931	
GI - Government Information Center		7,711	7,711	
IG - Inspector General		1	1	
PM - Procurement Management		46	46	
SB - Small Business Development		2	2	
Total Allocated Additions:	65,416	72,165	137,581	137,581
ADMIN REIMB - AV	(32,653)			
ADMIN REIMB - W&S	(87,523)			
Total Departmental Cost Adjustments:	(120,176)			(120,176)
Total To Be Allocated:	760,222	72,165		832,387

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FE - Fair Employment Practices

	Total	General & Admin	Fair Employment
Wages & Benefits			
SALARIES & WAGES	606,410	0	606,410
FRINGE BENEFITS	162,002	0	162,002
Other Expense & Cost			
*POLL WORKERS	1,689	1,689	0
DEPARTURE INCENTIVE PROGRAM DIP	9,584	0	9,584
CONSULTING SERVICES	(4,663)	0	(4,663)
GENERAL AUTO & PROFESSIONAL LIAB	3,500	0	3,500
EQUIPMENT MAINTENANCE	649	0	649
ITD MAINTENANCE	1,331	0	1,331
GSA CHARGES	22,848	0	22,848
TELECOMMUNICATIONS	5,766	0	5,766
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	2,006	0	2,006
TRAVEL	2,107	0	2,107
PRINTING & GRAPHICS	(1,000)	0	(1,000)
TRAINING	1,647	0	1,647
REIMBURSEMENTS & REFUNDS	(130)	0	(130)
MISCELLANEOUS	1,056	0	1,056
OFFICE SUPPLIES & MINOR EQUIPMENT	1,869	0	1,869
*OTHER OUTSIDE CONTRACTUAL SERVICES	47,000	47,000	0
*ITD	43,000	43,000	0
Departmental Totals			
Total Expenditures	906,671	91,689	814,982
Deductions			
Total Deductions	(91,689)	(91,689)	0
Cost Adjustments			
ADMIN REIMB - AV	(32,653)	0	(32,653)
ADMIN REIMB - W&S	(87,523)	0	(87,523)

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FE - Fair Employment Practices

	Total	General & Admin	Fair Employment
Functional Cost	694,806	0	694,806
Allocation Step 1			
Inbound- All Others	65,416	0	65,416
1st Allocation	760,222	0	760,222
Allocation Step 2			
Inbound- All Others	72,165	0	72,165
2nd Allocation	72,165	0	72,165
Total For FE FE - Fair Employment Practices			
Total Allocated	832,387	0	832,387

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FE - Fair Employment Practices

Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	2,656		2,656	263	2,919
AG - Agenda Coordination	10	0.0318	241		241		241
AT - County Attorney	135	0.4288	3,260		3,260		3,260
AU - Audit and Management	49	0.1557	1,183		1,183		1,183
AV - Aviation	1,393	4.4250	33,640		33,640	3,329	36,969
BC - Building Code Compliance	74	0.2351	1,787		1,787	177	1,964
BL - Building	319	1.0133	7,704		7,704	762	8,466
BU - Strategic Business Management	66	0.2097	1,594		1,594		1,594
CA - Community Action Agency	842	2.6747	20,334		20,334	2,012	22,346
CC - County Commission	190	0.6036	4,588		4,588		4,588
CD - Community & Economic Development	95	0.3018	2,294		2,294	227	2,521
CE - County Executive	66	0.2097	1,594		1,594		1,594
CH - County-wide Health Planning	8	0.0254	193		193	19	212
CL - Clerk of Court	1,324	4.2058	31,974		31,974	3,164	35,138
CQ - Capital Improvement	36	0.1144	869		869		869
CR - Corrections & Rehabilitation	2,523	8.0146	60,929		60,929	6,029	66,958
CS - Consumer Services	120	0.3812	2,898		2,898	287	3,185
CU - Cultural Affairs	30	0.0953	724		724	72	796
DA - ADA Coordination	7	0.0222	169		169		169
DE - Environmental Resources Mgmt	466	1.4803	11,254		11,254	1,114	12,368
EC - Commission on Ethics & Public Trust	15	0.0476	362		362	36	398
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	531		531	53	584
EL - Elections	191	0.6067	4,613		4,613	456	5,069
ER - Human Resources	126	0.4003	3,043		3,043		3,043
ET - Enterprise Technology Services	592	1.8806	14,296		14,296		14,296
FE - Fair Employment Practices	6	0.0191	145		145		145
FN - Finance	332	1.0546	8,018		8,018	793	8,811
FR - Fire	2,591	8.2306	62,571		62,571	6,192	68,763
GG - General Government	5	0.0159	121		121	12	133
GI - Government Information Center	209	0.6639	5,047		5,047	499	5,546

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FE - Fair Employment Practices

Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	1,304		1,304	129	1,433
GS02 - Fleet Management	252	0.8005	6,086		6,086	602	6,688
GS03 - Materials Management	51	0.1620	1,232		1,232	122	1,354
GS05 - Risk Management	124	0.3939	2,995		2,995	296	3,291
GS06 - Facilities & Utilities Mgmt	171	0.5432	4,130		4,130	409	4,539
GS09 - Design & Construction Svcs	119	0.3780	2,874		2,874	284	3,158
GS10 - Real Estate Development	23	0.0731	555		555	55	610
HS - Human Services	930	2.9543	22,459		22,459	2,223	24,682
HT - Homeless Trust	14	0.0445	338		338	33	371
HU - Hurricane Recovery	1	0.0032	24		24	2	26
IC - International Consortium	12	0.0381	290		290	29	319
IG - Inspector General	33	0.1048	797		797	79	876
JU - Juvenile Assessment Center	116	0.3685	2,801		2,801	277	3,078
LB - Libraries	700	2.2236	16,905		16,905	1,673	18,578
ME - Medical Examiner	67	0.2128	1,618		1,618	160	1,778
MM - Metro-Miami Action Plan Trust	26	0.0826	628		628	62	690
MP - Metropolitan Planning Organization	16	0.0508	386		386	38	424
MT - Transit	3,803	12.0807	91,840		91,840	9,088	100,928
ND - Non-Department	53	0.1684	1,280		1,280	127	1,407
OC - Office of the Courts	248	0.7878	5,989		5,989	593	6,582
OF - Film and Entertainment	6	0.0191	145		145	14	159
PA - Property Appraiser	265	0.8418	6,400		6,400	633	7,033
PD - Police	4,826	15.3302	116,545		116,545	11,535	128,080
PM - Procurement Management	177	0.5623	4,274		4,274	423	4,697
PR - Park & Recreation	1,835	5.8291	44,314		44,314	4,385	48,699
PW - Public Works	830	2.6366	20,044		20,044	1,984	22,028
PZ - Planning & Zoning	161	0.5114	3,888		3,888	385	4,273
RB - Community Advocacy	14	0.0445	338		338	33	371
SB - Small Business Development	2	0.0064	48		48	5	53
SF - South Florida Emp Dept	66	0.2097	1,594		1,594	158	1,752

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FE - Fair Employment Practices

Activity - Fair Employment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	8,887		8,887	879	9,766
SW - Solid Waste Management	919	2.9193	22,193		22,193	2,196	24,389
TM - Team Metro	213	0.6766	5,144		5,144	509	5,653
TT - Office of the CITT	9	0.0286	217		217	22	239
VZ - Vizcaya Museum and Gardens	46	0.1461	1,111		1,111	110	1,221
All Other	2,978	9.4600	71,917		71,917	7,117	79,034
SubTotal	31,480	100.0000	760,222		760,222	72,165	832,387
TOTAL	31,480	100.0000	760,222		760,222	72,165	832,387

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department FE - Fair Employment Practices

Receiving Department	Total	Fair Employment
AD - Animal Services	2,919	2,919
AG - Agenda Coordination	241	241
AT - County Attorney	3,260	3,260
AU - Audit and Management	1,183	1,183
AV - Aviation	36,969	36,969
BC - Building Code Compliance	1,964	1,964
BL - Building	8,466	8,466
BU - Strategic Business	1,594	1,594
CA - Community Action Agency	22,346	22,346
CC - County Commission	4,588	4,588
CD - Community & Economic	2,521	2,521
CE - County Executive	1,594	1,594
CH - County-wide Health	212	212
CL - Clerk of Court	35,138	35,138
CQ - Capital Improvement	869	869
CR - Corrections &	66,958	66,958
CS - Consumer Services	3,185	3,185
CU - Cultural Affairs	796	796
DA - ADA Coordination	169	169
DE - Environmental Resources	12,368	12,368
EC - Commission on Ethics &	398	398
EH - Dpt of Emgncy Mgmt/	584	584
EL - Elections	5,069	5,069
ER - Human Resources	3,043	3,043
ET - Enterprise Technology	14,296	14,296
FE - Fair Employment	145	145
FN - Finance	8,811	8,811
FR - Fire	68,763	68,763
GG - General Government	133	133
GI - Government Information	5,546	5,546
GS01 - General Services	1,433	1,433
GS02 - Fleet Management	6,688	6,688
GS03 - Materials Management	1,354	1,354



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department FE - Fair Employment Practices

Receiving Department	Total	Fair Employment
GS05 - Risk Management	3,291	3,291
GS06 - Facilities & Utilities	4,539	4,539
GS09 - Design & Construction	3,158	3,158
GS10 - Real Estate	610	610
HS - Human Services	24,682	24,682
HT - Homeless Trust	371	371
HU - Hurricane Recovery	26	26
IC - International Consortium	319	319
IG - Inspector General	876	876
JU - Juvenile Assessment	3,078	3,078
LB - Libraries	18,578	18,578
ME - Medical Examiner	1,778	1,778
MM - Metro-Miami Action Plan	690	690
MP - Metropolitan Planning	424	424
MT - Transit	100,928	100,928
ND - Non-Department	1,407	1,407
OC - Office of the Courts	6,582	6,582
OF - Film and Entertainment	159	159
PA - Property Appraiser	7,033	7,033
PD - Police	128,080	128,080
PM - Procurement	4,697	4,697
PR - Park & Recreation	48,699	48,699
PW - Public Works	22,028	22,028
PZ - Planning & Zoning	4,273	4,273
RB - Community Advocacy	371	371
SB - Small Business	53	53
SF - South Florida Emp Dept	1,752	1,752
SP - Seaport	9,766	9,766
SW - Solid Waste Management	24,389	24,389
TM - Team Metro	5,653	5,653
TT - Office of the CITT	239	239
VZ - Vizcaya Museum and	1,221	1,221
All Other	79,034	79,034



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department FE - Fair Employment Practices

Receiving Department	Total	Fair Employment
Direct Billed	0	0
Total	<u>832,387</u>	<u>832,387</u>

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

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 services, tax collection and distribution, and the collection of delinquent accounts for various County departments.

As part of the Enabling Strategies strategic area, the Finance Department provides fiscal and accounting controls over resources. 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, boat, 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 the County Executive Offices, the County Attorney's Office, the Office of the Clerk, the Office of Strategic Business Management, and outside financial consultants.

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

- **Comptroller's Division** – the costs identified to the Comptroller's Division have been separately identified in this activity and allocated county-wide using the number of accounting transactions identified to each department.
- **Payroll** – costs associated with the County's payroll function have been included in this activity and allocated to benefiting departments based on the number of employees identified to each department.

The cost pools have been reduced by accrued leave payouts.

Costs recorded for **Unallowable Activities, Tax Collector's Division, Bond Admin Division, Cash Management, and Major Capital** have not been allocated in this plan.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	47,308,979			47,308,979
POLL WORKERS	(8,432)			
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(35,427)			
Total Deductions:	(43,859)			(43,859)
Depreciation	160,879		160,879	
Leave Payouts	236,804		236,804	
AG - Agenda Coordination	20,240	4,493	24,733	
AT - County Attorney	834,704	54,242	888,946	
AU - Audit and Management	352,632	15,745	368,377	
BU - Strategic Business Management	61,471	7,335	68,806	
CC - County Commission	20,141	10,311	30,452	
CE - County Executive	83,938	13,678	97,616	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources	78,067	19,965	98,032	
ET - Enterprise Technology Services	2,186,508	82,618	2,269,126	
FE - Fair Employment Practices	8,018	793	8,811	
FN - Finance		35,119	35,119	
GG - General Government		63,279	63,279	
GI - Government Information Center		1,073,418	1,073,418	
IG - Inspector General		4,536	4,536	
PM - Procurement Management		6,823	6,823	
SB - Small Business Development		15,952	15,952	
Total Allocated Additions:	4,049,985	1,410,065	5,460,050	5,460,050
ACCRUED LEAVE PAYOUTS	(232,207)			
ADMIN REIMB - AV	(605,505)			
ADMIN REIMB - W&S	(1,622,989)			

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department FN - Finance

Total Departmental Cost Adjustments:	(2,460,701)	(2,460,701)
Total To Be Allocated:	48,854,404	50,264,469
	1,410,065	

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Total	General & Admin	Controller's Division	Payroll	Unallocable Activities
Wages & Benefits					
SALARIES & WAGES	18,591,410	621,955	3,549,556	389,258	2,077,336
FRINGE BENEFITS	5,835,407	122,731	1,096,053	115,379	696,238
Other Expense & Cost					
*POLL WORKERS	8,432	8,432	0	0	0
OTHER COURT OPERATING EXPENSE	5,118	0	0	0	5,118
ACCOUNTING & AUDITING	33,005	0	0	25	125
CONSULTING SERVICES	39,288	100	39,188	0	0
LEGAL	7,547	0	0	0	0
BANK & TRUSTEE/PAYING AGENT FEES	104,858	0	0	0	51,616
TEMPORARY HELP AGENCY	381,569	0	56,400	36,415	108,173
HEALTH RELATED SERVICES	16	0	0	16	0
INDUSTRIAL SERVICE RELATED	190,662	0	337	0	663
OTHER OUTSIDE CONTRACTUAL SERVICES	141,949	48,642	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	153,700	3,100	30,000	2,600	22,000
EQUIPMENT MAINTENANCE	43,229	784	8,708	427	3,162
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	32,835	0	0	0	0
ITD MAINTENANCE	261,662	0	212,404	0	8,474
BUILDINGS COUNTY OWNED: RENTAL	1,293,927	33,974	383,000	0	20,144
COMMUNICATION EQUIPMENT-RENTAL	65,884	0	1,565	828	0
RENT PAYMENTS TO LESSORS	222,285	0	0	0	222,285
GSA CHARGES	824,406	7,265	161,591	9,278	118,976
ITD	1,549,275	10,800	459,721	9,200	92,933
GENERAL COUNTY SUPPORT CHARGES	65,107	0	0	0	10,000
CLERK OF COURTS	36,691	260	28,687	0	1,130
TELECOMMUNICATIONS	353,931	6,265	30,720	2,827	24,195
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	24,036	1,877	1,077	0	13,972
TRAVEL	77,521	9,960	7,023	0	1,074
AUTOMOBILE REIMBURSEMENT	3,229	0	330	0	696
ADVERTISING	315,398	11,526	0	0	0
PRINTING & GRAPHICS	54,066	56	15,427	0	95
MAILING SERVICES	1,483,430	183	6,332	275	170
OTHER COMMUNICATION EXPENSES	1,505	0	0	0	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	35,427	35,427	0	0	0
PETTY CASH & CHANGE FUNDS	735	40	87	11	4
TRAINING	15,906	11,062	796	0	110
REIMBURSEMENTS & REFUNDS	(660,648)	(40,047)	8,837	(110,918)	(534,506)
TAXES,LICENSES & PERMITS	213	213	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Total	General & Admin	Controller's Division	Payroll	Unallocable Activities
MISCELLANEOUS	273,596	1,527	5,718	838	211
FUEL & LUBRICANTS	256	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	568	0	0	568	0
EQUIPMENT & NON-CAPITAL TOOLS	4,251	22	2,834	0	370
OFFICE SUPPLIES & MINOR EQUIPMENT	267,483	7,856	55,514	3,981	74,977
CLOTHING & UNIFORMS	3,582	0	0	0	0
OTHER MATERIALS & SUPPLIES	11,202	0	0	0	184
OTHER SPECIAL OBLIGATIONS	10,886,000	0	0	0	40,000
INTRAFUND TRANSFER	3,390,400	0	0	0	443,000
NON-OPERATING EXPENSES	1,794	0	0	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	618,456	0	0	0	18,723
MACHINERY,EQUIP,FURN., & OTHER > 5000	258,380	0	0	0	0
Departmental Totals					
Total Expenditures	47,308,979	904,010	6,161,905	461,008	3,521,648
Deductions					
Total Deductions	(43,859)	(43,859)	0	0	0
Cost Adjustments					
ACCRUED LEAVE PAYOUTS	(232,207)	(7,779)	(44,328)	(4,853)	(25,938)
ADMIN REIMB - AV	(605,505)	0	(605,505)	0	0
ADMIN REIMB - W&S	(1,622,989)	0	(1,622,989)	0	0
Functional Cost	44,804,419	852,372	3,889,083	456,155	3,495,710
Allocation Step 1					
Inbound- All Others	4,049,985	135,488	773,241	84,797	452,530
Reallocate Admin Costs		(987,860)	195,135	21,399	114,200
Unallocated Costs	(43,434,594)	0	0	0	(4,062,440)
1st Allocation	5,419,810	0	4,857,459	562,351	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Total	General & Admin	Controller's Division	Payroll	Unallocable Activities
Allocation Step 2					
Inbound- All Others	1,410,065	47,172	269,216	29,523	157,555
Reallocate Admin Costs		(47,172)	9,318	1,022	5,453
Unallocated Costs	(1,100,986)	0	0	0	(163,008)
2nd Allocation	309,079	0	278,534	30,545	0
Total For FN FN - Finance					
Total Allocated	5,728,889	0	5,135,993	592,896	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Tax Collector's Division	Bond Admin Division	Cash Management	Major Capital
Wages & Benefits				
SALARIES & WAGES	9,565,586	1,384,723	1,002,996	0
FRINGE BENEFITS	3,135,138	400,424	269,444	0
Other Expense & Cost				
*POLL WORKERS	0	0	0	0
OTHER COURT OPERATING EXPENSE	0	0	0	0
ACCOUNTING & AUDITING	175	2,680	30,000	0
CONSULTING SERVICES	0	0	0	0
LEGAL	0	7,547	0	0
BANK & TRUSTEE/PAYING AGENT FEES	53,242	0	0	0
TEMPORARY HELP AGENCY	154,722	25,859	0	0
HEALTH RELATED SERVICES	0	0	0	0
INDUSTRIAL SERVICE RELATED	189,662	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	93,307	0
GENERAL AUTO & PROFESSIONAL LIAB	90,300	3,100	2,600	0
EQUIPMENT MAINTENANCE	21,551	8,483	114	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	32,835	0	0	0
ITD MAINTENANCE	40,086	0	698	0
BUILDINGS COUNTY OWNED: RENTAL	789,000	45,000	22,809	0
COMMUNICATION EQUIPMENT-RENTAL	57,076	646	5,769	0
RENT PAYMENTS TO LESSORS	0	0	0	0
GSA CHARGES	513,882	4,404	9,010	0
ITD	956,621	10,800	9,200	0
GENERAL COUNTY SUPPORT CHARGES	0	0	55,107	0
CLERK OF COURTS	6,174	90	350	0
TELECOMMUNICATIONS	278,440	2,940	8,544	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	4,816	1,899	395	0
TRAVEL	28,564	29,458	1,442	0
AUTOMOBILE REIMBURSEMENT	2,203	0	0	0
ADVERTISING	290,500	13,372	0	0
PRINTING & GRAPHICS	31,670	6,818	0	0
MAILING SERVICES	1,475,857	613	0	0
OTHER COMMUNICATION EXPENSES	1,505	0	0	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	0
PETTY CASH & CHANGE FUNDS	593	0	0	0
TRAINING	3,938	0	0	0
REIMBURSEMENTS & REFUNDS	15,986	0	0	0
TAXES,LICENSES & PERMITS	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Tax Collector's Division	Bond Admin Division	Cash Management	Major Capital
MISCELLANEOUS	263,904	1,356	42	0
FUEL & LUBRICANTS	256	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	0	1,025	0
OFFICE SUPPLIES & MINOR EQUIPMENT	116,685	3,530	4,940	0
CLOTHING & UNIFORMS	3,582	0	0	0
OTHER MATERIALS & SUPPLIES	11,018	0	0	0
OTHER SPECIAL OBLIGATIONS	10,511,000	260,000	75,000	0
INTRAFUND TRANSFER	2,947,400	0	0	0
NON-OPERATING EXPENSES	0	1,794	0	0
MAJOR MACHINERY, EQUIP, & FURNITURE	551,864	0	5,792	42,077
MACHINERY,EQUIP,FURN., & OTHER > 5000	258,380	0	0	0
Departmental Totals				
Total Expenditures	32,404,211	2,215,536	1,598,584	42,077
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
ACCRUED LEAVE PAYOUTS	(119,494)	(17,299)	(12,516)	0
ADMIN REIMB - AV	0	0	0	0
ADMIN REIMB - W&S	0	0	0	0
Functional Cost	32,284,717	2,198,237	1,586,068	42,077
Allocation Step 1				
Inbound- All Others	2,083,785	301,650	218,494	0
Reallocate Admin Costs	525,863	76,124	55,139	0
Unallocated Costs	(34,894,365)	(2,576,011)	(1,859,701)	(42,077)
1st Allocation	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department FN - Finance

	Tax Collector's Division	Bond Admin Division	Cash Management	Major Capital
Allocation Step 2				
Inbound- All Others	725,503	105,024	76,072	0
Reallocate Admin Costs	25,111	3,635	2,633	0
Unallocated Costs	(750,614)	(108,659)	(78,705)	0
2nd Allocation	0	0	0	0
Total For FN FN - Finance				
Total Allocated	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Controller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	14,011.00	0.2644	12,844		12,844	769	13,613
AG - Agenda Coordination	815.00	0.0154	747		747		747
AT - County Attorney	4,891.00	0.0923	4,484		4,484		4,484
AU - Audit and Management	2,651.00	0.0500	2,430		2,430		2,430
AV - Aviation	41,766.00	0.7882	38,288		38,288	2,293	40,581
BC - Building Code Compliance	15,610.00	0.2946	14,310		14,310	857	15,167
BL - Building	40,118.00	0.7571	36,777		36,777	2,203	38,980
BU - Strategic Business Management	12,265.00	0.2315	11,244		11,244		11,244
CA - Community Action Agency	77,902.00	1.4702	71,415		71,415	4,277	75,692
CC - County Commission	31,340.00	0.5915	28,730		28,730		28,730
CD - Community & Economic Development	28,519.00	0.5382	26,144		26,144	1,566	27,710
CE - County Executive	4,651.00	0.0878	4,264		4,264		4,264
CH - County-wide Health Planning	744.00	0.0140	682		682	41	723
CL - Clerk of Court	62,283.00	1.1754	57,096		57,096	3,420	60,516
CQ - Capital Improvement	4,023.00	0.0759	3,688		3,688		3,688
CR - Corrections & Rehabilitation	104,342.00	1.9692	95,653		95,653	5,729	101,382
CS - Consumer Services	21,690.00	0.4093	19,884		19,884	1,191	21,075
CU - Cultural Affairs	6,905.00	0.1303	6,330		6,330	379	6,709
DA - ADA Coordination	1,130.00	0.0213	1,036		1,036		1,036
DE - Environmental Resources Mgmt	58,976.00	1.1130	54,065		54,065	3,238	57,303
EC - Commission on Ethics & Public Trust	1,534.00	0.0290	1,406		1,406	84	1,490
EH - Dpt of Emgncy Mgmt/ Homeland Scty	2,470.00	0.0466	2,264		2,264	136	2,400
EL - Elections	17,197.00	0.3246	15,765		15,765	944	16,709
ER - Human Resources	14,948.00	0.2821	13,703		13,703		13,703
ET - Enterprise Technology Services	116,470.00	2.1981	106,771		106,771		106,771
EZ - Empowerment Zone	43.00	0.0008	39		39	2	41
FE - Fair Employment Practices	877.00	0.0166	804		804		804
FN - Finance	31,840.00	0.6009	29,188		29,188		29,188
FR - Fire	129,781.00	2.4493	118,973		118,973	7,126	126,099
GG - General Government	19,643.00	0.3707	18,007		18,007	1,079	19,086

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Controller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GI - Government Information Center	11,088.00	0.2093	10,165		10,165	609	10,774
GS01 - General Services Administration	14,244.47	0.2688	13,058		13,058	782	13,840
GS02 - Fleet Management	258,590.14	4.8802	237,056		237,056	14,198	251,254
GS03 - Materials Management	46,069.48	0.8694	42,233		42,233	2,530	44,763
GS05 - Risk Management	42,716.60	0.8062	39,159		39,159	2,345	41,504
GS06 - Facilities & Utilities Mgmt	244,520.20	4.6147	224,157		224,157	13,426	237,583
GS09 - Design & Construction Svcs	79,890.86	1.5077	73,238		73,238	4,387	77,625
GS10 - Real Estate Development	8,060.20	0.1521	7,389		7,389	443	7,832
GS30 - General Services Major Capital	32,417.05	0.6118	29,717		29,717	1,780	31,497
HS - Human Services	310,829.00	5.8661	284,944		284,944	17,067	302,011
HT - Homeless Trust	7,621.00	0.1438	6,986		6,986	418	7,404
HU - Hurricane Recovery	8,178.00	0.1543	7,497		7,497	449	7,946
IC - International Consortium	2,165.00	0.0409	1,985		1,985	119	2,104
IG - Inspector General	594,170.00	11.2136	544,690		544,690	32,624	577,314
JU - Juvenile Assessment Center	10,772.00	0.2033	9,875		9,875	591	10,466
LB - Libraries	71,399.00	1.3475	65,453		65,453	3,920	69,373
ME - Medical Examiner	11,580.00	0.2185	10,616		10,616	636	11,252
MM - Metro-Miami Action Plan Trust	5,710.00	0.1078	5,234		5,234	314	5,548
MP - Metropolitan Planning Organization	4,378.00	0.0826	4,013		4,013	240	4,253
MT - Transit	235,248.00	4.4397	215,657		215,657	12,917	228,574
ND - Non-Department	564,550.00	10.6545	517,536		517,536	30,998	548,534
OC - Office of the Courts	22,450.00	0.4237	20,580		20,580	1,233	21,813
OE - Office of Employee Recognition	3.00	0.0001	3		3		3
OF - Film and Entertainment	1,351.00	0.0255	1,239		1,239	74	1,313
OS - Sustainability	596.00	0.0112	546		546	33	579
PA - Property Appraiser	6,804.00	0.1284	6,237		6,237	374	6,611
PD - Police	120,819.00	2.2802	110,758		110,758	6,634	117,392
PI - Private Industry Council	802.00	0.0151	735		735	44	779
PM - Procurement Management	575,209.00	10.8556	527,307		527,307	31,583	558,890
PR - Park & Recreation	577,067.00	10.8907	529,011		529,011	31,685	560,696

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Controller's Division

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	175,650.00	3.3150	161,022		161,022	9,644	170,666
PZ - Planning & Zoning	25,328.00	0.4780	23,219		23,219	1,391	24,610
RB - Community Advocacy	2,906.00	0.0548	2,664		2,664	160	2,824
RO - Community Redevelopment Office	2.00		2		2		2
SB - Small Business Development	4,439.00	0.0838	4,069		4,069	244	4,313
SF - South Florida Emp Dept	2,534.00	0.0478	2,323		2,323	139	2,462
SP - Seaport	43,569.00	0.8223	39,941		39,941	2,392	42,333
SW - Solid Waste Management	77,511.00	1.4628	71,056		71,056	4,256	75,312
TM - Team Metro	40,724.00	0.7686	37,333		37,333	2,236	39,569
TT - Office of the CITT	2,529.00	0.0477	2,318		2,318	139	2,457
VZ - Vizcaya Museum and Gardens	8,710.00	0.1644	7,985		7,985	478	8,463
All Other	176,086.00	3.3232	161,422		161,422	9,668	171,090
SubTotal	5,298,721.00	100.0000	4,857,459		4,857,459	278,534	5,135,993
TOTAL	5,298,721.00	100.0000	4,857,459		4,857,459	278,534	5,135,993

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: FY 2008 Transaction Summary Report by Department - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	1,965		1,965	113	2,078
AG - Agenda Coordination	10	0.0318	179		179		179
AT - County Attorney	135	0.4288	2,412		2,412		2,412
AU - Audit and Management	49	0.1557	875		875		875
AV - Aviation	1,393	4.4250	24,884		24,884	1,425	26,309
BC - Building Code Compliance	74	0.2351	1,322		1,322	76	1,398
BL - Building	319	1.0133	5,699		5,699	326	6,025
BU - Strategic Business Management	66	0.2097	1,179		1,179		1,179
CA - Community Action Agency	842	2.6747	15,041		15,041	861	15,902
CC - County Commission	190	0.6036	3,394		3,394		3,394
CD - Community & Economic Development	95	0.3018	1,697		1,697	97	1,794
CE - County Executive	66	0.2097	1,179		1,179		1,179
CH - County-wide Health Planning	8	0.0254	143		143	8	151
CL - Clerk of Court	1,324	4.2058	23,652		23,652	1,354	25,006
CQ - Capital Improvement	36	0.1144	643		643		643
CR - Corrections & Rehabilitation	2,523	8.0146	45,070		45,070	2,580	47,650
CS - Consumer Services	120	0.3812	2,144		2,144	123	2,267
CU - Cultural Affairs	30	0.0953	536		536	31	567
DA - ADA Coordination	7	0.0222	125		125		125
DE - Environmental Resources Mgmt	466	1.4803	8,325		8,325	477	8,802
EC - Commission on Ethics & Public Trust	15	0.0476	268		268	15	283
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	393		393	23	416
EL - Elections	191	0.6067	3,412		3,412	195	3,607
ER - Human Resources	126	0.4003	2,251		2,251		2,251
ET - Enterprise Technology Services	592	1.8806	10,575		10,575		10,575
FE - Fair Employment Practices	6	0.0191	107		107		107
FN - Finance	332	1.0546	5,931		5,931		5,931
FR - Fire	2,591	8.2306	46,285		46,285	2,650	48,935
GG - General Government	5	0.0159	89		89	5	94
GI - Government Information Center	209	0.6639	3,734		3,734	214	3,948

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	965		965	55	1,020
GS02 - Fleet Management	252	0.8005	4,502		4,502	258	4,760
GS03 - Materials Management	51	0.1620	911		911	52	963
GS05 - Risk Management	124	0.3939	2,215		2,215	127	2,342
GS06 - Facilities & Utilities Mgmt	171	0.5432	3,055		3,055	175	3,230
GS09 - Design & Construction Svcs	119	0.3780	2,126		2,126	122	2,248
GS10 - Real Estate Development	23	0.0731	411		411	24	435
HS - Human Services	930	2.9543	16,613		16,613	951	17,564
HT - Homeless Trust	14	0.0445	250		250	14	264
HU - Hurricane Recovery	1	0.0032	18		18	1	19
IC - International Consortium	12	0.0381	214		214	12	226
IG - Inspector General	33	0.1048	590		590	34	624
JU - Juvenile Assessment Center	116	0.3685	2,072		2,072	119	2,191
LB - Libraries	700	2.2236	12,505		12,505	716	13,221
ME - Medical Examiner	67	0.2128	1,197		1,197	69	1,266
MM - Metro-Miami Action Plan Trust	26	0.0826	464		464	27	491
MP - Metropolitan Planning Organization	16	0.0508	286		286	16	302
MT - Transit	3,803	12.0807	67,936		67,936	3,890	71,826
ND - Non-Department	53	0.1684	947		947	54	1,001
OC - Office of the Courts	248	0.7878	4,430		4,430	254	4,684
OF - Film and Entertainment	6	0.0191	107		107	6	113
PA - Property Appraiser	265	0.8418	4,734		4,734	271	5,005
PD - Police	4,826	15.3302	86,207		86,207	4,933	91,140
PM - Procurement Management	177	0.5623	3,162		3,162	181	3,343
PR - Park & Recreation	1,835	5.8291	32,780		32,780	1,877	34,657
PW - Public Works	830	2.6366	14,827		14,827	849	15,676
PZ - Planning & Zoning	161	0.5114	2,876		2,876	165	3,041
RB - Community Advocacy	14	0.0445	250		250	14	264
SB - Small Business Development	2	0.0064	36		36	2	38
SF - South Florida Emp Dept	66	0.2097	1,179		1,179	68	1,247

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department FN - Finance

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	6,574		6,574	376	6,950
SW - Solid Waste Management	919	2.9193	16,417		16,417	940	17,357
TM - Team Metro	213	0.6766	3,805		3,805	218	4,023
TT - Office of the CITT	9	0.0286	161		161	9	170
VZ - Vizcaya Museum and Gardens	46	0.1461	822		822	47	869
All Other	2,978	9.4600	53,198		53,198	3,046	56,244
SubTotal	31,480	100.0000	562,351		562,351	30,545	592,896
TOTAL	31,480	100.0000	562,351		562,351	30,545	592,896

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Controller's Division	Payroll
AD - Animal Services	15,691	13,613	2,078
AG - Agenda Coordination	926	747	179
AT - County Attorney	6,896	4,484	2,412
AU - Audit and Management	3,305	2,430	875
AV - Aviation	66,890	40,581	26,309
BC - Building Code Compliance	16,565	15,167	1,398
BL - Building	45,005	38,980	6,025
BU - Strategic Business	12,423	11,244	1,179
CA - Community Action Agency	91,594	75,692	15,902
CC - County Commission	32,124	28,730	3,394
CD - Community & Economic	29,504	27,710	1,794
CE - County Executive	5,443	4,264	1,179
CH - County-wide Health	874	723	151
CL - Clerk of Court	85,522	60,516	25,006
CQ - Capital Improvement	4,331	3,688	643
CR - Corrections &	149,032	101,382	47,650
CS - Consumer Services	23,342	21,075	2,267
CU - Cultural Affairs	7,276	6,709	567
DA - ADA Coordination	1,161	1,036	125
DE - Environmental Resources	66,105	57,303	8,802
EC - Commission on Ethics &	1,773	1,490	283
EH - Dpt of Emgncy Mgmt/	2,816	2,400	416
EL - Elections	20,316	16,709	3,607
ER - Human Resources	15,954	13,703	2,251
ET - Enterprise Technology	117,346	106,771	10,575
EZ - Empowerment Zone	41	41	0
FE - Fair Employment	911	804	107
FN - Finance	35,119	29,188	5,931
FR - Fire	175,034	126,099	48,935
GG - General Government	19,180	19,086	94
GI - Government Information	14,722	10,774	3,948
GS01 - General Services	14,860	13,840	1,020
GS02 - Fleet Management	256,014	251,254	4,760



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Controller's Division	Payroll
GS03 - Materials Management	45,726	44,763	963
GS05 - Risk Management	43,846	41,504	2,342
GS06 - Facilities & Utilities	240,813	237,583	3,230
GS09 - Design & Construction	79,873	77,625	2,248
GS10 - Real Estate	8,267	7,832	435
GS30 - General Services Major	31,497	31,497	0
HS - Human Services	319,575	302,011	17,564
HT - Homeless Trust	7,668	7,404	264
HU - Hurricane Recovery	7,965	7,946	19
IC - International Consortium	2,330	2,104	226
IG - Inspector General	577,938	577,314	624
JU - Juvenile Assessment	12,657	10,466	2,191
LB - Libraries	82,594	69,373	13,221
ME - Medical Examiner	12,518	11,252	1,266
MM - Metro-Miami Action Plan	6,039	5,548	491
MP - Metropolitan Planning	4,555	4,253	302
MT - Transit	300,400	228,574	71,826
ND - Non-Department	549,535	548,534	1,001
OC - Office of the Courts	26,497	21,813	4,684
OE - Office of Employee	3	3	0
OF - Film and Entertainment	1,426	1,313	113
OS - Sustainability	579	579	0
PA - Property Appraiser	11,616	6,611	5,005
PD - Police	208,532	117,392	91,140
PI - Private Industry Council	779	779	0
PM - Procurement	562,233	558,890	3,343
PR - Park & Recreation	595,353	560,696	34,657
PW - Public Works	186,342	170,666	15,676
PZ - Planning & Zoning	27,651	24,610	3,041
RB - Community Advocacy	3,088	2,824	264
RO - Community	2	2	0
SB - Small Business	4,351	4,313	38
SF - South Florida Emp Dept	3,709	2,462	1,247

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department FN - Finance

Receiving Department	Total	Controller's Division	Payroll
SP - Seaport	49,283	42,333	6,950
SW - Solid Waste Management	92,669	75,312	17,357
TM - Team Metro	43,592	39,569	4,023
TT - Office of the CITT	2,627	2,457	170
VZ - Vizcaya Museum and	9,332	8,463	869
All Other	227,334	171,090	56,244
Direct Billed	0	0	0
Total	5,728,889	5,135,993	592,896

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

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:

- **LTD & AD Insurance** – the costs of long term disability and accidental death insurance have been allocated to General Fund department using the total salaries identified to each department.
- **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.
- **Employee Physical Exams** – the costs of employee physical examinations have been included in this activity and allocated county-wide 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.
- **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.
- **Employment Ads** – employment advertising costs have been allocated to benefiting departments using the total advertising cost 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 cost pools have been reduced by associated revenues and accrued leave payouts.

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

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department GG - General Government

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	827,309,127			827,309,127
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(53,421)			
PETTY CASH & CHANGE FUNDS	(84)			
REIMBURSEMENTS & REFUNDS	(204,703)			
RESERVE & CONTINGENCIES	(2,674,557)			
INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	(4,936)			
OTHER SPECIAL REVENUE-TRF OUT	(21,928,000)			
FIRE & RESCUE	(13,746,000)			
HEALTH DEVELOPMENT	(45,808,000)			
COMMUNITY & SOCIAL DEV	(11,264,231)			
OTHER SPEC OBLIGATIONS	(9,994,511)			
OTHER SPECIAL OBLIGATIONS	(48,575,000)			
ENTERPRISE FUNDS	(140,964,000)			
TRUST & AGENCY FUNDS	(30,000)			
INTRAFUND TRANSFER	(5,384,000)			
SPECIAL TRANSPORTATION	(1,134,191)			
IN-KIND CONTRIBUTED SERVICES	124,039			
GRANTS TO OUTSIDE ORGANIZATIONS	(39,086,184)			
CONTRACTUAL TAX INCREMENT FINANCING	(43,459,404)			
MEDICAL SERVICES	(197,441,527)			
911 COSTS	908,135			
MAJOR MACHINERY, EQUIP, & FURNITURE	(97,655)			
INFRASTRUCTURE	14,691			
Total Deductions:	(580,803,539)			(580,803,539)
Depreciation	6,918		6,918	
Leave Payouts	139,979		139,979	
AT - County Attorney	3,910	254	4,164	
BU - Strategic Business Management	46,112	5,833	51,945	
CC - County Commission	303	155	458	
CE - County Executive	1,264	206	1,470	
DA - ADA Coordination	6,583	1,758	8,341	

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department GG - General Government

ER - Human Resources	1,017	256	1,273	
ET - Enterprise Technology Services	6,603	302	6,905	
FE - Fair Employment Practices	121	12	133	
FN - Finance	18,096	1,084	19,180	
GG - General Government		121,679	121,679	
GI - Government Information Center		4	4	
IG - Inspector General		33	33	
PM - Procurement Management		1,637	1,637	
SB - Small Business Development		118	118	
Total Allocated Additions:	230,906	133,331	364,237	364,237
ADMIN REIMB - AV	(76,791)			
ADMIN REIMB - W&S	(205,831)			
Total Departmental Cost Adjustments:	(282,622)		(282,622)	
Total To Be Allocated:	246,453,872	133,331	246,587,203	

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Wages & Benefits					
SALARIES & WAGES	10,994,650	0	0	0	0
FRINGE BENEFITS	1,925,779	0	1,751,835	0	0
Other Expense & Cost					
ATTORNEY FEES	7,427,318	0	0	0	0
ACCOUNTING & AUDITING	3,260,789	0	0	1,227,789	0
CONSULTING SERVICES	1,348,220	0	0	0	0
LEGAL	362,994	0	0	0	0
ARCHITECTURAL & ENGINEERING RELATED SERV	4,311	0	0	0	0
HEALTH RELATED SERVICES	1,170,602	0	0	0	1,170,602
ELECTRICAL SERVICES	2,829	0	0	0	0
WATER AND DISPOSAL SERVICES	37,072	0	0	0	0
INDUSTRIAL SERVICE RELATED	141	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	931,237	0	0	0	0
GENERAL AUTO & PROFESSIONAL LIAB	47,353	0	0	0	0
PROPERTY DAMAGE/FIRE INSURANCE	4,579,561	0	0	0	0
OTHER INSURANCE EXPENSE	124,358	0	0	0	0
EQUIPMENT MAINTENANCE	119	0	0	0	0
ITD MAINTENANCE	5,177	0	0	0	0
OTHER RENTAL EXPENSE	392	0	0	0	0
GSA CHARGES	16,352	0	0	0	0
GENERAL COUNTY SUPPORT CHARGES	320	0	0	0	0
TELECOMMUNICATIONS	7,447	0	0	0	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	371,637	0	0	0	0
TRAVEL	14,557	0	0	0	0
AUTOMOBILE REIMBURSEMENT	720	0	0	0	0
ADVERTISING	584,238	0	0	0	0
PRINTING & GRAPHICS	44,309	0	0	0	0
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	53,421	53,421	0	0	0
*PETTY CASH & CHANGE FUNDS	84	84	0	0	0
TRAINING	51,380	0	0	0	0
*REIMBURSEMENTS & REFUNDS	204,703	204,703	0	0	0
MISCELLANEOUS	(273,827)	0	0	0	0
*RESERVE & CONTINGENCIES	2,674,557	2,674,557	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	3,053	0	0	0	0
*INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	4,936	4,936	0	0	0
GENERAL FUND-TRF OUT	213,462,500	0	0	0	0
*OTHER SPECIAL REVENUE-TRF OUT	21,928,000	21,928,000	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
*FIRE & RESCUE	13,746,000	13,746,000	0	0	0
*HEALTH DEVELOPMENT	45,808,000	45,808,000	0	0	0
*COMMUNITY & SOCIAL DEV	11,264,231	11,264,231	0	0	0
*OTHER SPEC OBLIGATIONS	9,994,511	9,994,511	0	0	0
*OTHER SPECIAL OBLIGATIONS	48,575,000	48,575,000	0	0	0
*ENTERPRISE FUNDS	140,964,000	140,964,000	0	0	0
*TRUST & AGENCY FUNDS	30,000	30,000	0	0	0
*INTRAFUND TRANSFER	5,384,000	5,384,000	0	0	0
*SPECIAL TRANSPORTATION	1,134,191	1,134,191	0	0	0
*IN-KIND CONTRIBUTED SERVICES	(124,039)	(124,039)	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	39,086,184	39,086,184	0	0	0
*CONTRACTUAL TAX INCREMENT FINANCING	43,459,404	43,459,404	0	0	0
*MEDICAL SERVICES	197,441,527	197,441,527	0	0	0
*911 COSTS	(908,135)	(908,135)	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	97,655	97,655	0	0	0
*INFRASTRUCTURE	(14,691)	(14,691)	0	0	0
Departmental Totals					
Total Expenditures	827,309,127	580,803,539	1,751,835	1,227,789	1,170,602
Deductions					
Total Deductions	(580,803,539)	(580,803,539)	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	(76,791)	0	0	(49,091)	0
ADMIN REIMB - W&S	(205,831)	0	0	(131,583)	0
Functional Cost	246,222,966	0	1,751,835	1,047,115	1,170,602
Allocation Step 1					
Inbound- All Others	230,906	230,906	0	0	0
Reallocate Admin Costs		(230,906)	1,643	982	1,098
Unallocated Costs	(190,439,796)	0	0	0	0
1st Allocation	56,014,076	0	1,753,478	1,048,097	1,171,700

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Total	General & Admin	LTD & AD Insurance	Annual Audit	Employee Physical Exams
Allocation Step 2					
Inbound- All Others	133,331	133,331	0	0	0
Reallocate Admin Costs		(133,331)	949	567	634
Unallocated Costs	(103,027)	0	0	0	0
2nd Allocation	30,304	0	949	567	634
Total For GG GG - General Government					
Total Allocated	56,044,380	0	1,754,427	1,048,664	1,172,334

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Property Insurance	Memberships	Employment Ads	General Fund Bldg Rental	Other Costs
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	10,994,650
FRINGE BENEFITS	0	0	0	0	173,944
Other Expense & Cost					
ATTORNEY FEES	0	0	0	0	7,427,318
ACCOUNTING & AUDITING	0	0	0	0	2,033,000
CONSULTING SERVICES	0	0	0	0	1,348,220
LEGAL	0	0	0	0	362,994
ARCHITECTURAL & ENGINEERING RELATED SERV	0	0	0	0	4,311
HEALTH RELATED SERVICES	0	0	0	0	0
ELECTRICAL SERVICES	0	0	0	0	2,829
WATER AND DISPOSAL SERVICES	0	0	0	0	37,072
INDUSTRIAL SERVICE RELATED	0	0	0	0	141
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	931,237
GENERAL AUTO & PROFESSIONAL LIAB	0	0	0	0	47,353
PROPERTY DAMAGE/FIRE INSURANCE	4,579,561	0	0	0	0
OTHER INSURANCE EXPENSE	0	0	0	0	124,358
EQUIPMENT MAINTENANCE	0	0	0	0	119
ITD MAINTENANCE	0	0	0	0	5,177
OTHER RENTAL EXPENSE	0	0	0	0	392
GSA CHARGES	0	0	0	0	16,352
GENERAL COUNTY SUPPORT CHARGES	0	0	0	0	320
TELECOMMUNICATIONS	0	0	0	0	7,447
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	371,511	0	0	126
TRAVEL	0	0	0	0	14,557
AUTOMOBILE REIMBURSEMENT	0	0	0	0	720
ADVERTISING	0	0	314,919	0	269,319
PRINTING & GRAPHICS	0	0	0	0	44,309
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	0	0	0	0	0
*PETTY CASH & CHANGE FUNDS	0	0	0	0	0
TRAINING	0	0	0	0	51,380
*REIMBURSEMENTS & REFUNDS	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	(273,827)
*RESERVE & CONTINGENCIES	0	0	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	0	0	0	3,053
*INSTITUTIONAL, MEDICAL & FOOD SUPPLIES	0	0	0	0	0
GENERAL FUND-TRF OUT	0	0	0	46,828,000	166,634,500
*OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Property Insurance	Memberships	Employment Ads	General Fund Bldg Rental	Other Costs
*FIRE & RESCUE	0	0	0	0	0
*HEALTH DEVELOPMENT	0	0	0	0	0
*COMMUNITY & SOCIAL DEV	0	0	0	0	0
*OTHER SPEC OBLIGATIONS	0	0	0	0	0
*OTHER SPECIAL OBLIGATIONS	0	0	0	0	0
*ENTERPRISE FUNDS	0	0	0	0	0
*TRUST & AGENCY FUNDS	0	0	0	0	0
*INTRAFUND TRANSFER	0	0	0	0	0
*SPECIAL TRANSPORTATION	0	0	0	0	0
*IN-KIND CONTRIBUTED SERVICES	0	0	0	0	0
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	0	0
*MEDICAL SERVICES	0	0	0	0	0
*911 COSTS	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*INFRASTRUCTURE	0	0	0	0	0
Departmental Totals					
Total Expenditures	4,579,561	371,511	314,919	46,828,000	190,261,371
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
ADMIN REIMB - AV	0	(15,109)	(12,591)	0	0
ADMIN REIMB - W&S	0	(40,498)	(33,750)	0	0
Functional Cost	4,579,561	315,904	268,578	46,828,000	190,261,371
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	4,295	296	252	43,915	178,425
Unallocated Costs	0	0	0	0	(190,439,796)
1st Allocation	4,583,856	316,200	268,830	46,871,915	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GG - General Government

	Property Insurance	Memberships	Employment Ads	General Fund Bldg Rental	Other Costs
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,480	171	145	25,358	103,027
Unallocated Costs	0	0	0	0	(103,027)
2nd Allocation	2,480	171	145	25,358	0
Total For GG GG - General Government					
Total Allocated	4,586,336	316,371	268,975	46,897,273	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	5,070,054	0.5306	9,303		9,303	6	9,309
AG - Agenda Coordination	771,827	0.0808	1,416		1,416		1,416
AT - County Attorney	14,683,700	1.5366	26,943		26,943		26,943
AU - Audit and Management	4,302,849	0.4503	7,895		7,895		7,895
BC - Building Code Compliance	5,816,349	0.6086	10,672		10,672	7	10,679
BL - Building	19,404,876	2.0306	35,606		35,606	22	35,628
BU - Strategic Business Management	4,130,004	0.4322	7,578		7,578		7,578
CC - County Commission	10,750,781	1.1250	19,727		19,727		19,727
CE - County Executive	6,613,112	0.6920	12,134		12,134		12,134
CH - County-wide Health Planning	437,049	0.0457	802		802		802
CL - Clerk of Court	13,129,823	1.3740	24,092		24,092	15	24,107
CQ - Capital Improvement	3,330,045	0.3485	6,110		6,110		6,110
CR - Corrections & Rehabilitation	185,968,184	19.4605	341,235		341,235	213	341,448
CS - Consumer Services	6,796,683	0.7112	12,471		12,471	8	12,479
DA - ADA Coordination	310,663	0.0325	570		570		570
DE - Environmental Resources Mgmt	24,576,587	2.5718	45,096		45,096	28	45,124
EC - Commission on Ethics & Public Trust	1,427,928	0.1494	2,620		2,620	2	2,622
EH - Dpt of Emgncy Mgmt/ Homeland Scty	1,372,343	0.1436	2,518		2,518	2	2,520
EL - Elections	14,660,633	1.5341	26,901		26,901	17	26,918
ER - Human Resources	7,962,439	0.8332	14,610		14,610		14,610
ET - Enterprise Technology Services	53,273,829	5.5748	97,753		97,753		97,753
FE - Fair Employment Practices	608,099	0.0636	1,116		1,116		1,116
FN - Finance	18,599,846	1.9464	34,129		34,129		34,129
GG - General Government	694,652	0.0727	1,275		1,275		1,275
GI - Government Information Center	11,385,055	1.1914	20,891		20,891	13	20,904
GS01 - General Services Administration	3,129,976	0.3275	5,743		5,743	4	5,747
GS02 - Fleet Management	15,970,364	1.6712	29,304		29,304	18	29,322
GS03 - Materials Management	3,078,760	0.3222	5,649		5,649	4	5,653
GS05 - Risk Management	8,377,890	0.8767	15,373		15,373	10	15,383
GS06 - Facilities & Utilities Mgmt	9,763,938	1.0217	17,916		17,916	11	17,927

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - LTD & AD Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS09 - Design & Construction Svcs	8,646,101	0.9048	15,865		15,865	10	15,875
GS10 - Real Estate Development	1,844,150	0.1930	3,384		3,384	2	3,386
HS - Human Services	3,041,986	0.3183	5,582		5,582	3	5,585
IG - Inspector General	3,307,340	0.3461	6,069		6,069	4	6,073
JU - Juvenile Assessment Center	5,038,531	0.5273	9,245		9,245	6	9,251
MM - Metro-Miami Action Plan Trust	101,386	0.0106	186		186		186
OC - Office of the Courts	10,912,728	1.1420	20,024		20,024	12	20,036
OS - Sustainability	159,052	0.0166	292		292		292
PA - Property Appraiser	17,328,968	1.8134	31,797		31,797	20	31,817
PD - Police	344,084,280	36.0062	631,365		631,365	392	631,757
PM - Procurement Management	6,839,129	0.7157	12,549		12,549	8	12,557
PR - Park & Recreation	49,611,190	5.1915	91,032		91,032	57	91,089
PW - Public Works	25,240,846	2.6413	46,315		46,315	29	46,344
PZ - Planning & Zoning	9,461,521	0.9901	17,361		17,361	11	17,372
RB - Community Advocacy	1,991,980	0.2084	3,655		3,655	2	3,657
TM - Team Metro	11,355,207	1.1883	20,836		20,836	13	20,849
All Other	257,989	0.0270	473		473		473
SubTotal	955,620,722	100.0000	1,753,478		1,753,478	949	1,754,427
TOTAL	955,620,722	100.0000	1,753,478		1,753,478	949	1,754,427

Allocation Basis: Total Salaries by General Fund Department

Allocation Source: FY 2008 Expenditures by Department - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	14,011.00	0.2644	2,771		2,771	2	2,773
AG - Agenda Coordination	815.00	0.0154	161		161		161
AT - County Attorney	4,891.00	0.0923	967		967		967
AU - Audit and Management	2,651.00	0.0500	524		524		524
AV - Aviation	41,766.00	0.7882	8,261		8,261	5	8,266
BC - Building Code Compliance	15,610.00	0.2946	3,088		3,088	2	3,090
BL - Building	40,118.00	0.7571	7,935		7,935	5	7,940
BU - Strategic Business Management	12,265.00	0.2315	2,426		2,426		2,426
CA - Community Action Agency	77,902.00	1.4702	15,409		15,409	9	15,418
CC - County Commission	31,340.00	0.5915	6,199		6,199		6,199
CD - Community & Economic Development	28,519.00	0.5382	5,641		5,641	3	5,644
CE - County Executive	4,651.00	0.0878	920		920		920
CH - County-wide Health Planning	744.00	0.0140	147		147		147
CL - Clerk of Court	62,283.00	1.1754	12,320		12,320	7	12,327
CQ - Capital Improvement	4,023.00	0.0759	796		796		796
CR - Corrections & Rehabilitation	104,342.00	1.9692	20,639		20,639	12	20,651
CS - Consumer Services	21,690.00	0.4093	4,290		4,290	2	4,292
CU - Cultural Affairs	6,905.00	0.1303	1,366		1,366	1	1,367
DA - ADA Coordination	1,130.00	0.0213	224		224		224
DE - Environmental Resources Mgmt	58,976.00	1.1130	11,666		11,666	7	11,673
EC - Commission on Ethics & Public Trust	1,534.00	0.0290	303		303		303
EH - Dpt of Emgncy Mgmt/ Homeland Scty	2,470.00	0.0466	489		489		489
EL - Elections	17,197.00	0.3246	3,402		3,402	2	3,404
ER - Human Resources	14,948.00	0.2821	2,957		2,957		2,957
ET - Enterprise Technology Services	116,470.00	2.1981	23,038		23,038		23,038
EZ - Empowerment Zone	43.00	0.0008	9		9		9
FE - Fair Employment Practices	877.00	0.0166	173		173		173
FN - Finance	31,840.00	0.6009	6,298		6,298		6,298
FR - Fire	129,781.00	2.4493	25,671		25,671	15	25,686
GG - General Government	19,643.00	0.3707	3,885		3,885		3,885

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GI - Government Information Center	11,088.00	0.2093	2,193		2,193	1	2,194
GS01 - General Services Administration	14,244.47	0.2688	2,818		2,818	2	2,820
GS02 - Fleet Management	258,590.14	4.8802	51,150		51,150	29	51,179
GS03 - Materials Management	46,069.48	0.8694	9,113		9,113	5	9,118
GS05 - Risk Management	42,716.60	0.8062	8,449		8,449	5	8,454
GS06 - Facilities & Utilities Mgmt	244,520.20	4.6147	48,367		48,367	27	48,394
GS09 - Design & Construction Svcs	79,890.86	1.5077	15,803		15,803	9	15,812
GS10 - Real Estate Development	8,060.20	0.1521	1,594		1,594	1	1,595
GS30 - General Services Major Capital	32,417.05	0.6118	6,412		6,412	4	6,416
HS - Human Services	310,829.00	5.8661	61,483		61,483	35	61,518
HT - Homeless Trust	7,621.00	0.1438	1,507		1,507	1	1,508
HU - Hurricane Recovery	8,178.00	0.1543	1,618		1,618	1	1,619
IC - International Consortium	2,165.00	0.0409	428		428		428
IG - Inspector General	594,170.00	11.2136	117,528		117,528	64	117,592
JU - Juvenile Assessment Center	10,772.00	0.2033	2,131		2,131	1	2,132
LB - Libraries	71,399.00	1.3475	14,123		14,123	8	14,131
ME - Medical Examiner	11,580.00	0.2185	2,291		2,291	1	2,292
MM - Metro-Miami Action Plan Trust	5,710.00	0.1078	1,129		1,129	1	1,130
MP - Metropolitan Planning Organization	4,378.00	0.0826	866		866		866
MT - Transit	235,248.00	4.4397	46,532		46,532	26	46,558
ND - Non-Department	564,550.00	10.6545	111,669		111,669	63	111,732
OC - Office of the Courts	22,450.00	0.4237	4,441		4,441	3	4,444
OE - Office of Employee Recognition	3.00	0.0001	1		1		1
OF - Film and Entertainment	1,351.00	0.0255	267		267		267
OS - Sustainability	596.00	0.0112	118		118		118
PA - Property Appraiser	6,804.00	0.1284	1,346		1,346	1	1,347
PD - Police	120,819.00	2.2802	23,898		23,898	14	23,912
PI - Private Industry Council	802.00	0.0151	159		159		159
PM - Procurement Management	575,209.00	10.8556	113,777		113,777	65	113,842
PR - Park & Recreation	577,067.00	10.8907	114,145		114,145	65	114,210



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW - Public Works	175,650.00	3.3150	34,744		34,744	20	34,764
PZ - Planning & Zoning	25,328.00	0.4780	5,010		5,010	3	5,013
RB - Community Advocacy	2,906.00	0.0548	575		575		575
RO - Community Redevelopment Office	2.00						
SB - Small Business Development	4,439.00	0.0838	878		878		878
SF - South Florida Emp Dept	2,534.00	0.0478	501		501		501
SP - Seaport	43,569.00	0.8223	8,618		8,618	5	8,623
SW - Solid Waste Management	77,511.00	1.4628	15,332		15,332	9	15,341
TM - Team Metro	40,724.00	0.7686	8,055		8,055	5	8,060
TT - Office of the CITT	2,529.00	0.0477	500		500		500
VZ - Vizcaya Museum and Gardens	8,710.00	0.1644	1,723		1,723	1	1,724
All Other	176,086.00	3.3232	34,830		34,830	20	34,850
SubTotal	5,298,721.00	100.0000	1,048,097		1,048,097	567	1,048,664
TOTAL	5,298,721.00	100.0000	1,048,097		1,048,097	567	1,048,664

Allocation Basis: Number of Accounting Transactions by Department

Allocation Source: FY 2008 Transaction Summary Report by Department - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	4,094		4,094	2	4,096
AG - Agenda Coordination	10	0.0318	372		372		372
AT - County Attorney	135	0.4288	5,025		5,025		5,025
AU - Audit and Management	49	0.1557	1,824		1,824		1,824
AV - Aviation	1,393	4.4250	51,848		51,848	30	51,878
BC - Building Code Compliance	74	0.2351	2,754		2,754	2	2,756
BL - Building	319	1.0133	11,873		11,873	7	11,880
BU - Strategic Business Management	66	0.2097	2,457		2,457		2,457
CA - Community Action Agency	842	2.6747	31,340		31,340	18	31,358
CC - County Commission	190	0.6036	7,072		7,072		7,072
CD - Community & Economic Development	95	0.3018	3,536		3,536	2	3,538
CE - County Executive	66	0.2097	2,457		2,457		2,457
CH - County-wide Health Planning	8	0.0254	298		298		298
CL - Clerk of Court	1,324	4.2058	49,280		49,280	28	49,308
CQ - Capital Improvement	36	0.1144	1,340		1,340		1,340
CR - Corrections & Rehabilitation	2,523	8.0146	93,907		93,907	54	93,961
CS - Consumer Services	120	0.3812	4,466		4,466	3	4,469
CU - Cultural Affairs	30	0.0953	1,117		1,117	1	1,118
DA - ADA Coordination	7	0.0222	261		261		261
DE - Environmental Resources Mgmt	466	1.4803	17,345		17,345	10	17,355
EC - Commission on Ethics & Public Trust	15	0.0476	558		558		558
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	819		819		819
EL - Elections	191	0.6067	7,109		7,109	4	7,113
ER - Human Resources	126	0.4003	4,690		4,690		4,690
ET - Enterprise Technology Services	592	1.8806	22,035		22,035		22,035
FE - Fair Employment Practices	6	0.0191	223		223		223
FN - Finance	332	1.0546	12,357		12,357		12,357
FR - Fire	2,591	8.2306	96,438		96,438	55	96,493
GG - General Government	5	0.0159	186		186		186
GI - Government Information Center	209	0.6639	7,779		7,779	4	7,783

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	2,010		2,010	1	2,011
GS02 - Fleet Management	252	0.8005	9,380		9,380	5	9,385
GS03 - Materials Management	51	0.1620	1,898		1,898	1	1,899
GS05 - Risk Management	124	0.3939	4,615		4,615	3	4,618
GS06 - Facilities & Utilities Mgmt	171	0.5432	6,365		6,365	4	6,369
GS09 - Design & Construction Svcs	119	0.3780	4,429		4,429	3	4,432
GS10 - Real Estate Development	23	0.0731	856		856		856
HS - Human Services	930	2.9543	34,615		34,615	20	34,635
HT - Homeless Trust	14	0.0445	521		521		521
HU - Hurricane Recovery	1	0.0032	37		37		37
IC - International Consortium	12	0.0381	447		447		447
IG - Inspector General	33	0.1048	1,228		1,228	1	1,229
JU - Juvenile Assessment Center	116	0.3685	4,318		4,318	2	4,320
LB - Libraries	700	2.2236	26,054		26,054	15	26,069
ME - Medical Examiner	67	0.2128	2,494		2,494	1	2,495
MM - Metro-Miami Action Plan Trust	26	0.0826	968		968	1	969
MP - Metropolitan Planning Organization	16	0.0508	596		596		596
MT - Transit	3,803	12.0807	141,549		141,549	81	141,630
ND - Non-Department	53	0.1684	1,973		1,973	1	1,974
OC - Office of the Courts	248	0.7878	9,231		9,231	5	9,236
OF - Film and Entertainment	6	0.0191	223		223		223
PA - Property Appraiser	265	0.8418	9,863		9,863	6	9,869
PD - Police	4,826	15.3302	179,624		179,624	102	179,726
PM - Procurement Management	177	0.5623	6,588		6,588	4	6,592
PR - Park & Recreation	1,835	5.8291	68,300		68,300	39	68,339
PW - Public Works	830	2.6366	30,893		30,893	18	30,911
PZ - Planning & Zoning	161	0.5114	5,992		5,992	3	5,995
RB - Community Advocacy	14	0.0445	521		521		521
SB - Small Business Development	2	0.0064	74		74		74
SF - South Florida Emp Dept	66	0.2097	2,457		2,457	1	2,458

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Employee Physical Exams

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	13,697		13,697	8	13,705
SW - Solid Waste Management	919	2.9193	34,206		34,206	20	34,226
TM - Team Metro	213	0.6766	7,928		7,928	5	7,933
TT - Office of the CITT	9	0.0286	335		335		335
VZ - Vizcaya Museum and Gardens	46	0.1461	1,712		1,712	1	1,713
All Other	2,978	9.4600	110,843		110,843	63	110,906
SubTotal	31,480	100.0000	1,171,700		1,171,700	634	1,172,334
TOTAL	31,480	100.0000	1,171,700		1,171,700	634	1,172,334

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	129,110	0.3007	13,782		13,782		13,782
AT - County Attorney	673,862	1.5692	71,931		71,931		71,931
BU - Strategic Business Management	342,693	0.7980	36,580		36,580		36,580
CA - Community Action Agency	1,337,897	3.1155	142,812		142,812	86	142,898
CC - County Commission	847,157	1.9728	90,429		90,429		90,429
CD - Community & Economic Development	34,152	0.0795	3,645		3,645	2	3,647
CE - County Executive	645,984	1.5043	68,955		68,955		68,955
CL - Clerk of Court	5,783,126	13.4671	617,313		617,313	372	617,685
CQ - Capital Improvement	145,341	0.3385	15,514		15,514		15,514
CR - Corrections & Rehabilitation	2,573,022	5.9918	274,654		274,654	165	274,819
CS - Consumer Services	314,090	0.7314	33,527		33,527	20	33,547
DA - ADA Coordination	63,629	0.1482	6,792		6,792		6,792
EL - Elections	1,857,034	4.3245	198,227		198,227	119	198,346
ER - Human Resources	742,308	1.7286	79,237		79,237		79,237
ET - Enterprise Technology Services	717,147	1.6700	76,551		76,551		76,551
FE - Fair Employment Practices	47,034	0.1095	5,021		5,021		5,021
GI - Government Information Center	387,154	0.9016	41,326		41,326	25	41,351
HS - Human Services	563,651	1.3126	60,166		60,166	36	60,202
IC - International Consortium	26,757	0.0623	2,856		2,856	2	2,858
JU - Juvenile Assessment Center	53,330	0.1242	5,693		5,693	3	5,696
ME - Medical Examiner	1,307,808	3.0455	139,600		139,600	84	139,684
MT - Transit	2,043,932	4.7597	218,177		218,177	131	218,308
OC - Office of the Courts	11,905,984	27.7253	1,270,892		1,270,892	767	1,271,659
PA - Property Appraiser	954,317	2.2223	101,867		101,867	61	101,928
PD - Police	598,107	1.3928	63,844		63,844	38	63,882
PM - Procurement Management	414,824	0.9660	44,280		44,280	27	44,307
PR - Park & Recreation	276,413	0.6437	29,505		29,505	18	29,523
PW - Public Works	762,957	1.7767	81,441		81,441	49	81,490
PZ - Planning & Zoning	304,518	0.7091	32,505		32,505	20	32,525
SB - Small Business Development	434,756	1.0124	46,408		46,408	28	46,436

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SW - Solid Waste Management	17,833	0.0415	1,904		1,904	1	1,905
TM - Team Metro	331,469	0.7719	35,382		35,382	21	35,403
All Other	6,305,186	14.6828	673,040		673,040	405	673,445
SubTotal	42,942,582	100.0000	4,583,856		4,583,856	2,480	4,586,336
TOTAL	42,942,582	100.0000	4,583,856		4,583,856	2,480	4,586,336

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: FY 2008 General and Proprietary Funds Rent Schedule - General Services

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
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Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	1,105		1,105	1	1,106
AG - Agenda Coordination	10	0.0318	100		100		100
AT - County Attorney	135	0.4288	1,356		1,356		1,356
AU - Audit and Management	49	0.1557	492		492		492
AV - Aviation	1,393	4.4250	13,992		13,992	8	14,000
BC - Building Code Compliance	74	0.2351	743		743		743
BL - Building	319	1.0133	3,204		3,204	2	3,206
BU - Strategic Business Management	66	0.2097	663		663		663
CA - Community Action Agency	842	2.6747	8,457		8,457	5	8,462
CC - County Commission	190	0.6036	1,908		1,908		1,908
CD - Community & Economic Development	95	0.3018	954		954	1	955
CE - County Executive	66	0.2097	663		663		663
CH - County-wide Health Planning	8	0.0254	80		80		80
CL - Clerk of Court	1,324	4.2058	13,299		13,299	8	13,307
CQ - Capital Improvement	36	0.1144	362		362		362
CR - Corrections & Rehabilitation	2,523	8.0146	25,342		25,342	14	25,356
CS - Consumer Services	120	0.3812	1,205		1,205	1	1,206
CU - Cultural Affairs	30	0.0953	301		301		301
DA - ADA Coordination	7	0.0222	70		70		70
DE - Environmental Resources Mgmt	466	1.4803	4,681		4,681	3	4,684
EC - Commission on Ethics & Public Trust	15	0.0476	151		151		151
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	221		221		221
EL - Elections	191	0.6067	1,918		1,918	1	1,919
ER - Human Resources	126	0.4003	1,266		1,266		1,266
ET - Enterprise Technology Services	592	1.8806	5,946		5,946		5,946
FE - Fair Employment Practices	6	0.0191	60		60		60
FN - Finance	332	1.0546	3,335		3,335		3,335
FR - Fire	2,591	8.2306	26,025		26,025	15	26,040
GG - General Government	5	0.0159	50		50		50
GI - Government Information Center	209	0.6639	2,099		2,099	1	2,100

Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
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Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	542		542		542
GS02 - Fleet Management	252	0.8005	2,531		2,531	1	2,532
GS03 - Materials Management	51	0.1620	512		512		512
GS05 - Risk Management	124	0.3939	1,246		1,246	1	1,247
GS06 - Facilities & Utilities Mgmt	171	0.5432	1,718		1,718	1	1,719
GS09 - Design & Construction Svcs	119	0.3780	1,195		1,195	1	1,196
GS10 - Real Estate Development	23	0.0731	231		231		231
HS - Human Services	930	2.9543	9,341		9,341	5	9,346
HT - Homeless Trust	14	0.0445	141		141		141
HU - Hurricane Recovery	1	0.0032	10		10		10
IC - International Consortium	12	0.0381	121		121		121
IG - Inspector General	33	0.1048	331		331		331
JU - Juvenile Assessment Center	116	0.3685	1,165		1,165	1	1,166
LB - Libraries	700	2.2236	7,031		7,031	4	7,035
ME - Medical Examiner	67	0.2128	673		673		673
MM - Metro-Miami Action Plan Trust	26	0.0826	261		261		261
MP - Metropolitan Planning Organization	16	0.0508	161		161		161
MT - Transit	3,803	12.0807	38,199		38,199	22	38,221
ND - Non-Department	53	0.1684	532		532		532
OC - Office of the Courts	248	0.7878	2,491		2,491	1	2,492
OF - Film and Entertainment	6	0.0191	60		60		60
PA - Property Appraiser	265	0.8418	2,662		2,662	2	2,664
PD - Police	4,826	15.3302	48,480		48,480	29	48,509
PM - Procurement Management	177	0.5623	1,778		1,778	1	1,779
PR - Park & Recreation	1,835	5.8291	18,432		18,432	11	18,443
PW - Public Works	830	2.6366	8,337		8,337	5	8,342
PZ - Planning & Zoning	161	0.5114	1,617		1,617	1	1,618
RB - Community Advocacy	14	0.0445	141		141		141
SB - Small Business Development	2	0.0064	20		20		20
SF - South Florida Emp Dept	66	0.2097	663		663		663

Miami-Dade County, Florida
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Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	3,696		3,696	2	3,698
SW - Solid Waste Management	919	2.9193	9,231		9,231	5	9,236
TM - Team Metro	213	0.6766	2,139		2,139	1	2,140
TT - Office of the CITT	9	0.0286	90		90		90
VZ - Vizcaya Museum and Gardens	46	0.1461	462		462		462
All Other	2,978	9.4600	29,912		29,912	17	29,929
SubTotal	31,480	100.0000	316,200		316,200	171	316,371
TOTAL	31,480	100.0000	316,200		316,200	171	316,371

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
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Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - Employment Ads

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AU - Audit and Management	590.00	0.0641	172		172		172
AV - Aviation	6,343.96	0.6894	1,853		1,853	2	1,855
BU - Strategic Business Management	4,048.00	0.4399	1,182		1,182		1,182
CA - Community Action Agency	3,196.00	0.3473	934		934	1	935
CC - County Commission	3,854.00	0.4188	1,126		1,126		1,126
CD - Community & Economic Development	5,795.00	0.6297	1,693		1,693	2	1,695
CS - Consumer Services	11,445.60	1.2437	3,343		3,343	4	3,347
EC - Commission on Ethics & Public Trust	12,620.16	1.3713	3,687		3,687	4	3,691
ER - Human Resources	8,577.00	0.9320	2,505		2,505		2,505
ET - Enterprise Technology Services	32,740.20	3.5576	9,564		9,564		9,564
FN - Finance	24,511.12	2.6634	7,160		7,160		7,160
FR - Fire	10,265.68	1.1155	2,999		2,999	3	3,002
GG - General Government	398,067.00	43.2552	116,283		116,283		116,283
GI - Government Information Center	3,508.00	0.3812	1,025		1,025	1	1,026
GS02 - Fleet Management	11,397.96	1.2385	3,330		3,330	4	3,334
GS05 - Risk Management	1,753.00	0.1905	512		512	1	513
MT - Transit	29,780.85	3.2361	8,700		8,700	10	8,710
OS - Sustainability	2,219.90	0.2412	648		648	1	649
PD - Police	337,220.56	36.6433	98,508		98,508	108	98,616
PR - Park & Recreation	500.00	0.0543	146		146		146
PW - Public Works	310.00	0.0337	91		91		91
SW - Solid Waste Management	3,375.00	0.3667	986		986	1	987
All Other	8,159.00	0.8866	2,383		2,383	3	2,386
SubTotal	920,277.99	100.0000	268,830		268,830	145	268,975
TOTAL	920,277.99	100.0000	268,830		268,830	145	268,975

Allocation Basis: Total Amount of Advertisement Expenditures Per Department

Allocation Source: FY 2008 Advertisement Expenditure Summary Report - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AG - Agenda Coordination	129,110	0.3007	140,924		140,924		140,924
AT - County Attorney	673,862	1.5692	735,522		735,522		735,522
BU - Strategic Business Management	342,693	0.7980	374,050		374,050		374,050
CA - Community Action Agency	1,337,897	3.1155	1,460,317		1,460,317	879	1,461,196
CC - County Commission	847,157	1.9728	924,674		924,674		924,674
CD - Community & Economic Development	34,152	0.0795	37,277		37,277	22	37,299
CE - County Executive	645,984	1.5043	705,093		705,093		705,093
CL - Clerk of Court	5,783,126	13.4671	6,312,294		6,312,294	3,800	6,316,094
CQ - Capital Improvement	145,341	0.3385	158,640		158,640		158,640
CR - Corrections & Rehabilitation	2,573,022	5.9918	2,808,459		2,808,459	1,691	2,810,150
CS - Consumer Services	314,090	0.7314	342,830		342,830	206	343,036
DA - ADA Coordination	63,629	0.1482	69,451		69,451		69,451
EL - Elections	1,857,034	4.3245	2,026,956		2,026,956	1,220	2,028,176
ER - Human Resources	742,308	1.7286	810,231		810,231		810,231
ET - Enterprise Technology Services	717,147	1.6700	782,768		782,768		782,768
FE - Fair Employment Practices	47,034	0.1095	51,338		51,338		51,338
GI - Government Information Center	387,154	0.9016	422,579		422,579	254	422,833
HS - Human Services	563,651	1.3126	615,226		615,226	370	615,596
IC - International Consortium	26,757	0.0623	29,205		29,205	18	29,223
JU - Juvenile Assessment Center	53,330	0.1242	58,210		58,210	35	58,245
ME - Medical Examiner	1,307,808	3.0455	1,427,475		1,427,475	859	1,428,334
MT - Transit	2,043,932	4.7597	2,230,956		2,230,956	1,343	2,232,299
OC - Office of the Courts	11,905,984	27.7253	12,995,405		12,995,405	7,826	13,003,231
PA - Property Appraiser	954,317	2.2223	1,041,639		1,041,639	627	1,042,266
PD - Police	598,107	1.3928	652,835		652,835	393	653,228
PM - Procurement Management	414,824	0.9660	452,781		452,781	273	453,054
PR - Park & Recreation	276,413	0.6437	301,705		301,705	182	301,887
PW - Public Works	762,957	1.7767	832,769		832,769	501	833,270
PZ - Planning & Zoning	304,518	0.7091	332,382		332,382	200	332,582
SB - Small Business Development	434,756	1.0124	474,537		474,537	286	474,823

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GG - General Government

Activity - General Fund Bldg Rental

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SW - Solid Waste Management	17,833	0.0415	19,465		19,465	12	19,477
TM - Team Metro	331,469	0.7719	361,799		361,799	218	362,017
All Other	6,305,186	14.6828	6,882,123		6,882,123	4,143	6,886,266
SubTotal	42,942,582	100.0000	46,871,915		46,871,915	25,358	46,897,273
TOTAL	42,942,582	100.0000	46,871,915		46,871,915	25,358	46,897,273

Allocation Basis: Total Building Rent by General Fund Department

Allocation Source: FY 2008 General and Proprietary Funds Rent Schedule - General Services

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GG - General Government

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	Employment Ads
AD - Animal Services	17,284	9,309	2,773	4,096	0	1,106	0
AG - Agenda Coordination	156,755	1,416	161	372	13,782	100	0
AT - County Attorney	841,744	26,943	967	5,025	71,931	1,356	0
AU - Audit and Management	10,907	7,895	524	1,824	0	492	172
AV - Aviation	75,999	0	8,266	51,878	0	14,000	1,855
BC - Building Code Compliance	17,268	10,679	3,090	2,756	0	743	0
BL - Building	58,654	35,628	7,940	11,880	0	3,206	0
BU - Strategic Business	424,936	7,578	2,426	2,457	36,580	663	1,182
CA - Community Action Agency	1,660,267	0	15,418	31,358	142,898	8,462	935
CC - County Commission	1,051,135	19,727	6,199	7,072	90,429	1,908	1,126
CD - Community & Economic	52,778	0	5,644	3,538	3,647	955	1,695
CE - County Executive	790,222	12,134	920	2,457	68,955	663	0
CH - County-wide Health	1,327	802	147	298	0	80	0
CL - Clerk of Court	7,032,828	24,107	12,327	49,308	617,685	13,307	0
CQ - Capital Improvement	182,762	6,110	796	1,340	15,514	362	0
CR - Corrections &	3,566,385	341,448	20,651	93,961	274,819	25,356	0
CS - Consumer Services	402,376	12,479	4,292	4,469	33,547	1,206	3,347
CU - Cultural Affairs	2,786	0	1,367	1,118	0	301	0
DA - ADA Coordination	77,368	570	224	261	6,792	70	0
DE - Environmental Resources	78,836	45,124	11,673	17,355	0	4,684	0
EC - Commission on Ethics &	7,325	2,622	303	558	0	151	3,691
EH - Dpt of Emgncy Mgmt/	4,049	2,520	489	819	0	221	0
EL - Elections	2,265,876	26,918	3,404	7,113	198,346	1,919	0
ER - Human Resources	915,496	14,610	2,957	4,690	79,237	1,266	2,505
ET - Enterprise Technology	1,017,655	97,753	23,038	22,035	76,551	5,946	9,564
EZ - Empowerment Zone	9	0	9	0	0	0	0
FE - Fair Employment	57,931	1,116	173	223	5,021	60	0
FN - Finance	63,279	34,129	6,298	12,357	0	3,335	7,160
FR - Fire	151,221	0	25,686	96,493	0	26,040	3,002
GG - General Government	121,679	1,275	3,885	186	0	50	116,283
GI - Government Information	498,191	20,904	2,194	7,783	41,351	2,100	1,026
GS01 - General Services	11,120	5,747	2,820	2,011	0	542	0
GS02 - Fleet Management	95,752	29,322	51,179	9,385	0	2,532	3,334



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GG - General Government

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	Employment Ads
GS03 - Materials Management	17,182	5,653	9,118	1,899	0	512	0
GS05 - Risk Management	30,215	15,383	8,454	4,618	0	1,247	513
GS06 - Facilities & Utilities	74,409	17,927	48,394	6,369	0	1,719	0
GS09 - Design & Construction	37,315	15,875	15,812	4,432	0	1,196	0
GS10 - Real Estate	6,068	3,386	1,595	856	0	231	0
GS30 - General Services Major	6,416	0	6,416	0	0	0	0
HS - Human Services	786,882	5,585	61,518	34,635	60,202	9,346	0
HT - Homeless Trust	2,170	0	1,508	521	0	141	0
HU - Hurricane Recovery	1,666	0	1,619	37	0	10	0
IC - International Consortium	33,077	0	428	447	2,858	121	0
IG - Inspector General	125,225	6,073	117,592	1,229	0	331	0
JU - Juvenile Assessment	80,810	9,251	2,132	4,320	5,696	1,166	0
LB - Libraries	47,235	0	14,131	26,069	0	7,035	0
ME - Medical Examiner	1,573,478	0	2,292	2,495	139,684	673	0
MM - Metro-Miami Action Plan	2,546	186	1,130	969	0	261	0
MP - Metropolitan Planning	1,623	0	866	596	0	161	0
MT - Transit	2,685,726	0	46,558	141,630	218,308	38,221	8,710
ND - Non-Department	114,238	0	111,732	1,974	0	532	0
OC - Office of the Courts	14,311,098	20,036	4,444	9,236	1,271,659	2,492	0
OE - Office of Employee	1	0	1	0	0	0	0
OF - Film and Entertainment	550	0	267	223	0	60	0
OS - Sustainability	1,059	292	118	0	0	0	649
PA - Property Appraiser	1,189,891	31,817	1,347	9,869	101,928	2,664	0
PD - Police	1,699,630	631,757	23,912	179,726	63,882	48,509	98,616
PI - Private Industry Council	159	0	159	0	0	0	0
PM - Procurement	632,131	12,557	113,842	6,592	44,307	1,779	0
PR - Park & Recreation	623,637	91,089	114,210	68,339	29,523	18,443	146
PW - Public Works	1,035,212	46,344	34,764	30,911	81,490	8,342	91
PZ - Planning & Zoning	395,105	17,372	5,013	5,995	32,525	1,618	0
RB - Community Advocacy	4,894	3,657	575	521	0	141	0
SB - Small Business	522,231	0	878	74	46,436	20	0
SF - South Florida Emp Dept	3,622	0	501	2,458	0	663	0
SP - Seaport	26,026	0	8,623	13,705	0	3,698	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GG - General Government

Receiving Department	Total	LTD & AD Insurance	Annual Audit	Employee Physical	Property Insurance	Memberships	Employment Ads
SW - Solid Waste Management	81,172	0	15,341	34,226	1,905	9,236	987
TM - Team Metro	436,402	20,849	8,060	7,933	35,403	2,140	0
TT - Office of the CITT	925	0	500	335	0	90	0
VZ - Vizcaya Museum and	3,899	0	1,724	1,713	0	462	0
All Other	7,738,255	473	34,850	110,906	673,445	29,929	2,386
Direct Billed	0	0	0	0	0	0	0
Total	56,044,380	1,754,427	1,048,664	1,172,334	4,586,336	316,371	268,975

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GG - General Government

Receiving Department	General Fund Bldg Rental
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AD - Animal Services	0
AG - Agenda Coordination	140,924
AT - County Attorney	735,522
AU - Audit and Management	0
AV - Aviation	0
BC - Building Code Compliance	0
BL - Building	0
BU - Strategic Business	374,050
CA - Community Action Agency	1,461,196
CC - County Commission	924,674
CD - Community & Economic	37,299
CE - County Executive	705,093
CH - County-wide Health	0
CL - Clerk of Court	6,316,094
CQ - Capital Improvement	158,640
CR - Corrections &	2,810,150
CS - Consumer Services	343,036
CU - Cultural Affairs	0
DA - ADA Coordination	69,451
DE - Environmental Resources	0
EC - Commission on Ethics &	0
EH - Dpt of Emgncy Mgmt/	0
EL - Elections	2,028,176
ER - Human Resources	810,231
ET - Enterprise Technology	782,768
EZ - Empowerment Zone	0
FE - Fair Employment	51,338
FN - Finance	0
FR - Fire	0
GG - General Government	0
GI - Government Information	422,833
GS01 - General Services	0
GS02 - Fleet Management	0



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GG - General Government

Receiving Department General Fund Bldg Rental

GS03 - Materials Management	0
GS05 - Risk Management	0
GS06 - Facilities & Utilities	0
GS09 - Design & Construction	0
GS10 - Real Estate	0
GS30 - General Services Major	0
HS - Human Services	615,596
HT - Homeless Trust	0
HU - Hurricane Recovery	0
IC - International Consortium	29,223
IG - Inspector General	0
JU - Juvenile Assessment	58,245
LB - Libraries	0
ME - Medical Examiner	1,428,334
MM - Metro-Miami Action Plan	0
MP - Metropolitan Planning	0
MT - Transit	2,232,299
ND - Non-Department	0
OC - Office of the Courts	13,003,231
OE - Office of Employee	0
OF - Film and Entertainment	0
OS - Sustainability	0
PA - Property Appraiser	1,042,266
PD - Police	653,228
PI - Private Industry Council	0
PM - Procurement	453,054
PR - Park & Recreation	301,887
PW - Public Works	833,270
PZ - Planning & Zoning	332,582
RB - Community Advocacy	0
SB - Small Business	474,823
SF - South Florida Emp Dept	0
SP - Seaport	0



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GG - General Government

Receiving Department	General Fund Bldg Rental
SW - Solid Waste Management	19,477
TM - Team Metro	362,017
TT - Office of the CITT	0
VZ - Vizcaya Museum and	0
All Other	6,886,266
Direct Billed	0
Total	<u>46,897,273</u>

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

GI – GOVERNMENT INFORMATION CENTER

NATURE AND EXTENT OF SERVICES

The GIC has three strategic goals: develop quality information about County services, improve constituent and customer access to County information and services, and increase accountability for service delivery across the enterprise.

As part of the Enabling Strategies strategic area, the Department brings County government closer to residents by providing convenient access through the 311 Answer Center (a local government telephone 'hotline/helpdesk'), the County web portal (www.miamidade.gov), Miami-Dade Television (MDTV), printed material, and multi-lingual radio programming. GIC uses these media to support outreach and marketing efforts for individual County departments and to support organization-wide branding efforts such as "Delivering Excellence Every Day." The Department is also responsible for conducting and managing market research and customer satisfaction assessments for all County services; the results of these efforts drive quality improvements and support performance tracking and reporting throughout County government.

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

- **Call Center Operations** – the costs associated with call center operations have been allocated based on the total 311 operations costs identified to each department. Direct billed credits have been applied to allocated costs for revenues received from Miami-Dade Transit.
- **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.
- **E-Gov Solutions** – costs incurred for e-government services have been included in this activity and allocated to departments using the total costs identified to each department.
- **Graphic Design & Translation** – these costs have been allocated to benefiting departments based on the total cost identified to each department.
- **Employee Newsletter** – costs associated with the development of the County's employee newsletter are included in this activity and allocated county-wide using the number of employees identified to each department.

The cost pools have been reduced by associated revenues and accrued leave payouts. Costs recorded for the **Other Customer Service Development** and **Major Capital** have not been allocated in this plan.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department GI - Government Information Center

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,504,263			17,504,263
POLL WORKERS	(4,619)			
GRANTS TO OUTSIDE ORGANIZATIONS	1,349			
MAJOR MACHINERY, EQUIP, & FURNITURE	(291,782)			
AUTOMOBILES & VEHICLES	3,720			
MACHINERY,EQUIP,FURN., & OTHER > 5000	(6,785)			
Total Deductions:	(298,117)			(298,117)
Depreciation	179,663		179,663	
Leave Payouts	144,949		144,949	
AG - Agenda Coordination	653	145	798	
BU - Strategic Business Management	43,960	5,561	49,521	
CC - County Commission	12,679	6,491	19,170	
CE - County Executive	52,840	8,610	61,450	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources	49,709	12,724	62,433	
ET - Enterprise Technology Services	276,004	12,663	288,667	
FE - Fair Employment Practices	5,047	499	5,546	
FN - Finance	13,899	823	14,722	
GG - General Government	497,892	299	498,191	
GI - Government Information Center		158	158	
IG - Inspector General		3,168	3,168	
PM - Procurement Management		7,722	7,722	
SB - Small Business Development		11,142	11,142	
Total Allocated Additions:	1,283,878	71,763	1,355,641	1,355,641
REVENUE	(1,308,681)			
ACCRUED LEAVE PAYOUTS	(70,350)			
ADMIN REIMB - AV	(534,735)			
ADMIN REIMB - W&S	(1,433,297)			

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department GI - Government Information Center

Total Departmental Cost Adjustments:	(3,347,063)	(3,347,063)
Total To Be Allocated:	15,142,961	71,763
		15,214,724

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
Wages & Benefits					
SALARIES & WAGES	11,380,432	752,533	6,279,923	1,312,417	943,434
FRINGE BENEFITS	3,630,080	201,792	2,176,942	378,143	268,973
Other Expense & Cost					
*POLL WORKERS	4,619	4,619	0	0	0
ACCOUNTING & AUDITING	1,314	25	50	25	50
BANK & TRUSTEE/PAYING AGENT FEES	193	0	0	193	0
TEMPORARY HELP AGENCY	714,454	0	110,649	0	453,805
INDUSTRIAL SERVICE RELATED	2,257	496	1,761	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	155,376	0	0	100,101	12,600
GENERAL AUTO & PROFESSIONAL LIAB	100,600	5,000	52,600	8,600	25,900
EQUIPMENT MAINTENANCE	5,978	1,439	3,702	0	837
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	72,386	0	0	72,386	0
ITD MAINTENANCE	411,482	680	320,069	76,486	11,568
BUILDINGS COUNTY OWNED: RENTAL	30,361	0	30,361	0	0
COMMUNICATION EQUIPMENT-RENTAL	11,843	9,689	1,921	(35)	133
GSA CHARGES	441,211	12,861	8,558	19,106	1,775
ITD	69,345	0	48,000	0	0
CLERK OF COURTS	948	668	0	0	0
TELECOMMUNICATIONS	417,545	40,561	327,335	21,233	22,566
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	20,708	10,379	299	0	75
TRAVEL	28,368	16,168	2,131	1,731	7,852
AUTOMOBILE REIMBURSEMENT	4,997	0	2,070	1,727	0
ADVERTISING	606,665	0	(398)	0	385
PRINTING & GRAPHICS	(10,503)	0	0	576	0
MAILING SERVICES	2,755	135	0	362	0
PETTY CASH & CHANGE FUNDS	554	554	0	0	0
TRAINING	49,860	8,096	11,431	0	21,185
REIMBURSEMENTS & REFUNDS	(974,921)	(6)	0	0	175
MISCELLANEOUS	(96,728)	5,510	837	528	386
FUEL & LUBRICANTS	140	140	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	78	0	0	78	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	90	0	0	0	90
EQUIPMENT & NON-CAPITAL TOOLS	331	0	174	30	99
OFFICE SUPPLIES & MINOR EQUIPMENT	42,278	5,292	7,654	2,720	13,828
COMPUTER SUPPLIES	56	0	0	0	0
CLOTHING & UNIFORMS	14,787	0	11,992	2,580	0
OTHER MATERIALS & SUPPLIES	70,826	0	0	57,732	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	Total	General & Admin	Call Center Operations	Miami-Dade Television	OnLine Services
*GRANTS TO OUTSIDE ORGANIZATIONS	(1,349)	(1,349)	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	291,782	291,782	0	0	0
*AUTOMOBILES & VEHICLES	(3,720)	(3,720)	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	6,785	6,785	0	0	0
Departmental Totals					
Total Expenditures	17,504,263	1,370,129	9,398,061	2,056,719	1,785,716
Deductions					
Total Deductions	(298,117)	(298,117)	0	0	0
Cost Adjustments					
REVENUE	(1,308,681)	0	0	0	(1,301,791)
ACCRUED LEAVE PAYOUTS	(70,350)	(4,650)	(38,826)	(8,111)	(5,832)
ADMIN REIMB - AV	(534,735)	0	(534,735)	0	0
ADMIN REIMB - W&S	(1,433,297)	0	(1,433,297)	0	0
 Functional Cost	 13,859,083	 1,067,362	 7,391,203	 2,048,608	 478,093
Allocation Step 1					
Inbound- All Others	1,283,878	84,897	708,466	148,060	106,433
Reallocate Admin Costs		(1,152,259)	667,081	180,915	48,141
Unallocated Costs	(1,449,106)	0	0	0	0
1st Allocation	13,693,855	0	8,766,750	2,377,583	632,667
Allocation Step 2					
Inbound- All Others	71,763	4,745	39,601	8,276	5,949
Reallocate Admin Costs		(4,745)	2,748	745	198
Unallocated Costs	(5,563)	0	0	0	0
2nd Allocation	66,200	0	42,349	9,021	6,147
Total For GI GI - Government Information Center					
Total Allocated	13,760,055	0	8,809,099	2,386,604	638,814

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	E-Gov Solutions	Graphic Design & Trans	Employee Newsletter	Other Customer Svc Devlp	Major Capital
Wages & Benefits					
SALARIES & WAGES	578,064	703,838	0	810,223	0
FRINGE BENEFITS	160,390	206,821	0	237,019	0
Other Expense & Cost					
*POLL WORKERS	0	0	0	0	0
ACCOUNTING & AUDITING	25	1,114	0	25	0
BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0	0
TEMPORARY HELP AGENCY	0	0	0	0	150,000
INDUSTRIAL SERVICE RELATED	0	0	0	0	0
OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	42,675	0
GENERAL AUTO & PROFESSIONAL LIAB	0	5,100	0	3,400	0
EQUIPMENT MAINTENANCE	0	0	0	0	0
OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS	0	0	0	0	0
ITD MAINTENANCE	0	2,519	0	133	27
BUILDINGS COUNTY OWNED: RENTAL	0	0	0	0	0
COMMUNICATION EQUIPMENT-RENTAL	0	107	0	28	0
GSA CHARGES	0	13,010	42,667	343,234	0
ITD	21,345	0	0	0	0
CLERK OF COURTS	0	0	0	280	0
TELECOMMUNICATIONS	65	1,859	323	3,603	0
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	0	0	0	9,955	0
TRAVEL	0	10	0	476	0
AUTOMOBILE REIMBURSEMENT	0	865	0	335	0
ADVERTISING	1,189	180	0	605,309	0
PRINTING & GRAPHICS	0	(174)	(21,025)	10,120	0
MAILING SERVICES	0	2,258	0	0	0
PETTY CASH & CHANGE FUNDS	0	0	0	0	0
TRAINING	495	0	0	8,653	0
REIMBURSEMENTS & REFUNDS	0	0	0	(975,090)	0
MISCELLANEOUS	42	(102,681)	0	(1,350)	0
FUEL & LUBRICANTS	0	0	0	0	0
AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0	0	0	0
BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP	0	0	0	0	0
EQUIPMENT & NON-CAPITAL TOOLS	0	28	0	0	0
OFFICE SUPPLIES & MINOR EQUIPMENT	0	15,654	0	(9,178)	6,308
COMPUTER SUPPLIES	0	0	0	0	56
CLOTHING & UNIFORMS	0	215	0	0	0
OTHER MATERIALS & SUPPLIES	0	0	0	0	13,094

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department GI - Government Information Center

	E-Gov Solutions	Graphic Design & Trans	Employee Newsletter	Other Customer Svc Devlp	Major Capital
*GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
*AUTOMOBILES & VEHICLES	0	0	0	0	0
*MACHINERY,EQUIP,FURN., & OTHER > 5000	0	0	0	0	0
Departmental Totals					
Total Expenditures	761,615	850,723	21,965	1,089,850	169,485
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
REVENUE	0	0	0	(6,890)	0
ACCRUED LEAVE PAYOUTS	(3,574)	(4,348)	0	(5,009)	0
ADMIN REIMB - AV	0	0	0	0	0
ADMIN REIMB - W&S	0	0	0	0	0
Functional Cost	758,041	846,375	21,965	1,077,951	169,485
Allocation Step 1					
Inbound- All Others	65,214	79,403	0	91,405	0
Reallocate Admin Costs	67,802	76,246	1,809	96,307	13,958
Unallocated Costs	0	0	0	(1,265,663)	(183,443)
1st Allocation	891,057	1,002,024	23,774	0	0
Allocation Step 2					
Inbound- All Others	3,645	4,438	0	5,109	0
Reallocate Admin Costs	279	314	7	397	57
Unallocated Costs	0	0	0	(5,506)	(57)
2nd Allocation	3,924	4,752	7	0	0
Total For GI GI - Government Information Center					
Total Allocated	894,981	1,006,776	23,781	0	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Call Center Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1,005,922.00	12.8239	1,124,235		1,124,235	6,247	1,130,482
AV - Aviation	7,619.00	0.0971	8,515		8,515	47	8,562
BC - Building Code Compliance	39,105.00	0.4985	43,704		43,704	243	43,947
BL - Building	196,059.00	2.4994	219,119		219,119	1,218	220,337
CC - County Commission	22,195.00	0.2830	24,806		24,806		24,806
CR - Corrections & Rehabilitation	63,095.00	0.8044	70,516		70,516	392	70,908
CS - Consumer Services	29,565.00	0.3769	33,042		33,042	184	33,226
CU - Cultural Affairs	5,792.00	0.0738	6,473		6,473	36	6,509
DE - Environmental Resources Mgmt	25,281.00	0.3223	28,254		28,254	157	28,411
EL - Elections	65,482.00	0.8348	73,184		73,184	407	73,591
ER - Human Resources	69,709.00	0.8887	77,908		77,908		77,908
FN - Finance	933,307.00	11.8981	1,043,079		1,043,079		1,043,079
HS - Human Services	561,288.00	7.1555	627,305		627,305	3,486	630,791
LB - Libraries	11,617.00	0.1481	12,983		12,983	72	13,055
MT - Transit	2,224,957.00	28.3645	2,486,651	-2,539,000	-52,349	13,818	-38,531
ND - Non-Department	377,688.00	4.8149	422,110		422,110	2,346	424,456
PA - Property Appraiser	432,846.00	5.5181	483,756		483,756	2,688	486,444
PD - Police	103,901.00	1.3246	116,121		116,121	645	116,766
PR - Park & Recreation	69,235.00	0.8826	77,378		77,378	430	77,808
PW - Public Works	204,025.00	2.6010	228,022		228,022	1,267	229,289
SW - Solid Waste Management	901,551.00	11.4933	1,007,588		1,007,588	5,599	1,013,187
All Other	493,909.00	6.2965	552,001		552,001	3,067	555,068
SubTotal	7,844,148.00	100.0000	8,766,750	-2,539,000	6,227,750	42,349	6,270,099
Direct Billed				2,539,000	2,539,000		2,539,000
TOTAL	7,844,148.00	100.0000	8,766,750		8,766,750	42,349	8,809,099

Allocation Basis: Total 311 Operations Costs Per Department

Allocation Source: FY 2008 GIC Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	4,172.84	0.4576	10,879		10,879	87	10,966
AG - Agenda Coordination	8,516.00	0.9338	22,202		22,202		22,202
AV - Aviation	8,601.16	0.9431	22,424		22,424	180	22,604
BU - Strategic Business Management	7,664.40	0.8404	19,982		19,982		19,982
CC - County Commission	411,833.76	45.1582	1,073,673		1,073,673		1,073,673
CE - County Executive	48,881.84	5.3600	127,438		127,438		127,438
CQ - Capital Improvement	3,406.40	0.3735	8,881		8,881		8,881
CR - Corrections & Rehabilitation	1,107.08	0.1214	2,886		2,886	23	2,909
CS - Consumer Services	15,754.60	1.7275	41,073		41,073	329	41,402
CU - Cultural Affairs	16,435.88	1.8022	42,849		42,849	343	43,192
DE - Environmental Resources Mgmt	8,941.80	0.9805	23,312		23,312	187	23,499
EH - Dpt of Emgncy Mgmt/ Homeland Scty	8,175.36	0.8964	21,314		21,314	171	21,485
EL - Elections	17,372.64	1.9049	45,292		45,292	363	45,655
FR - Fire	3,321.24	0.3642	8,659		8,659	69	8,728
GS01 - General Services Administration	399.63	0.0438	1,042		1,042	8	1,050
GS02 - Fleet Management	1,864.94	0.2045	4,862		4,862	39	4,901
GS03 - Materials Management	377.43	0.0414	984		984	8	992
GS05 - Risk Management	917.67	0.1006	2,392		2,392	19	2,411
GS06 - Facilities & Utilities Mgmt	1,265.49	0.1388	3,299		3,299	26	3,325
GS09 - Design & Construction Svcs	880.67	0.0966	2,296		2,296	18	2,314
GS10 - Real Estate Development	170.21	0.0187	444		444	4	448
JU - Juvenile Assessment Center	28,528.60	3.1282	74,376		74,376	596	74,972
LB - Libraries	23,419.00	2.5679	61,055		61,055	489	61,544
MM - Metro-Miami Action Plan Trust	4,598.64	0.5042	11,989		11,989	96	12,085
MP - Metropolitan Planning Organization	5,109.60	0.5603	13,321		13,321	107	13,428
MT - Transit	12,092.72	1.3260	31,526		31,526	253	31,779
ND - Non-Department	25,718.32	2.8201	67,049		67,049	537	67,586
OF - Film and Entertainment	1,107.08	0.1214	2,886		2,886	23	2,909
OS - Sustainability	4,087.68	0.4482	10,657		10,657	85	10,742
PA - Property Appraiser	1,703.20	0.1868	4,440		4,440	36	4,476

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Miami-Dade Television

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PD - Police	6,642.48	0.7284	17,317		17,317	139	17,456
PR - Park & Recreation	92,057.96	10.0943	240,001		240,001	1,926	241,927
PW - Public Works	47,519.28	5.2106	123,886		123,886	993	124,879
PZ - Planning & Zoning	3,917.36	0.4295	10,213		10,213	82	10,295
RB - Community Advocacy	4,172.84	0.4576	10,879		10,879	87	10,966
SP - Seaport	18,650.04	2.0450	48,622		48,622	390	49,012
SW - Solid Waste Management	29,806.00	3.2683	77,706		77,706	623	78,329
TT - Office of the CITT	4,854.12	0.5323	12,655		12,655	101	12,756
VZ - Vizcaya Museum and Gardens	7,664.40	0.8404	19,982		19,982	160	20,142
All Other	20,268.08	2.2224	52,840		52,840	424	53,264
SubTotal	911,978.44	100.0000	2,377,583		2,377,583	9,021	2,386,604
TOTAL	911,978.44	100.0000	2,377,583		2,377,583	9,021	2,386,604

Allocation Basis: Total MDTV Operations Costs Per Department

Allocation Source: FY 2008 GIC Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	7,901.00	1.7277	10,931		10,931	472	11,403
AG - Agenda Coordination	3,950.50	0.8639	5,465		5,465		5,465
AT - County Attorney	11,851.50	2.5916	16,396		16,396		16,396
AU - Audit and Management	790.10	0.1728	1,093		1,093		1,093
AV - Aviation	790.10	0.1728	1,093		1,093	47	1,140
BC - Building Code Compliance	790.10	0.1728	1,093		1,093	47	1,140
BL - Building	1,975.25	0.4319	2,733		2,733	118	2,851
CA - Community Action Agency	1,580.20	0.3455	2,186		2,186	94	2,280
CC - County Commission	197,920.05	43.2791	273,811		273,811		273,811
CD - Community & Economic Development	28,443.60	6.2198	39,350		39,350	1,707	41,057
CE - County Executive	98,762.50	21.5964	136,633		136,633		136,633
CL - Clerk of Court	1,975.25	0.4319	2,733		2,733	118	2,851
CR - Corrections & Rehabilitation	395.05	0.0864	547		547	24	571
CU - Cultural Affairs	1,185.15	0.2592	1,640		1,640	71	1,711
EC - Commission on Ethics & Public Trust	1,580.20	0.3455	2,186		2,186	94	2,280
EH - Dpt of Emgncy Mgmt/ Homeland Scty	7,901.00	1.7277	10,931		10,931	472	11,403
EL - Elections	7,901.00	1.7277	10,931		10,931	472	11,403
ER - Human Resources	39,505.00	8.6386	54,653		54,653		54,653
FE - Fair Employment Practices	790.10	0.1728	1,093		1,093		1,093
FN - Finance	948.12	0.2073	1,312		1,312		1,312
GS01 - General Services Administration	53.73	0.0117	74		74	3	77
GS02 - Fleet Management	250.76	0.0548	347		347	15	362
GS03 - Materials Management	50.75	0.0111	70		70	3	73
GS05 - Risk Management	123.39	0.0270	171		171	7	178
GS06 - Facilities & Utilities Mgmt	170.16	0.0372	235		235	10	245
GS09 - Design & Construction Svcs	118.42	0.0259	164		164	7	171
GS10 - Real Estate Development	22.89	0.0050	32		32	1	33
HS - Human Services	1,580.20	0.3455	2,186		2,186	94	2,280
HT - Homeless Trust	790.10	0.1728	1,093		1,093	47	1,140
IG - Inspector General	1,975.25	0.4319	2,733		2,733	118	2,851

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - OnLine Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LB - Libraries	1,975.25	0.4319	2,733		2,733	118	2,851
ME - Medical Examiner	158.02	0.0346	219		219	9	228
MM - Metro-Miami Action Plan Trust	1,580.20	0.3455	2,186		2,186	94	2,280
MP - Metropolitan Planning Organization	395.05	0.0864	547		547	24	571
ND - Non-Department	5,530.70	1.2094	7,651		7,651	331	7,982
OF - Film and Entertainment	790.10	0.1728	1,093		1,093	47	1,140
PA - Property Appraiser	19,752.50	4.3193	27,327		27,327	1,181	28,508
PD - Police	790.10	0.1728	1,093		1,093	47	1,140
PW - Public Works	790.10	0.1728	1,093		1,093	47	1,140
PZ - Planning & Zoning	1,580.20	0.3455	2,186		2,186	94	2,280
RB - Community Advocacy	316.04	0.0691	437		437	19	456
SB - Small Business Development	395.05	0.0864	547		547	24	571
All Other	1,185.15	0.2592	1,640		1,640	71	1,711
SubTotal	457,309.88	100.0000	632,667		632,667	6,147	638,814
TOTAL	457,309.88	100.0000	632,667		632,667	6,147	638,814

Allocation Basis: Total Online Operations Costs Per Department

Allocation Source: FY 2008 GIC Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	2,764.54	1.3281	11,834		11,834	117	11,951
AG - Agenda Coordination	1,544.89	0.7422	6,613		6,613		6,613
AT - County Attorney	1,544.89	0.7422	6,613		6,613		6,613
AU - Audit and Management	1,544.89	0.7422	6,613		6,613		6,613
AV - Aviation	1,544.89	0.7422	6,613		6,613	65	6,678
BC - Building Code Compliance	1,544.89	0.7422	6,613		6,613	65	6,678
BL - Building	1,544.89	0.7422	6,613		6,613	65	6,678
BU - Strategic Business Management	3,089.78	1.4844	13,227		13,227		13,227
CA - Community Action Agency	1,544.89	0.7422	6,613		6,613	65	6,678
CC - County Commission	95,295.32	45.7807	407,946		407,946		407,946
CD - Community & Economic Development	4,634.67	2.2266	19,840		19,840	196	20,036
CE - County Executive	3,089.78	1.4844	13,227		13,227		13,227
CL - Clerk of Court	1,544.89	0.7422	6,613		6,613	65	6,678
CQ - Capital Improvement	1,544.89	0.7422	6,613		6,613		6,613
CR - Corrections & Rehabilitation	1,544.89	0.7422	6,613		6,613	65	6,678
CS - Consumer Services	1,544.89	0.7422	6,613		6,613	65	6,678
CU - Cultural Affairs	3,089.78	1.4844	13,227		13,227	131	13,358
DE - Environmental Resources Mgmt	1,544.89	0.7422	6,613		6,613	65	6,678
EC - Commission on Ethics & Public Trust	1,544.89	0.7422	6,613		6,613	65	6,678
EH - Dpt of Emgncy Mgmt/ Homeland Scty	5,610.39	2.6953	24,017		24,017	237	24,254
EL - Elections	1,544.89	0.7422	6,613		6,613	65	6,678
ER - Human Resources	1,544.89	0.7422	6,613		6,613		6,613
ET - Enterprise Technology Services	1,544.89	0.7422	6,613		6,613		6,613
FE - Fair Employment Practices	1,544.89	0.7422	6,613		6,613		6,613
FN - Finance	3,089.78	1.4844	13,227		13,227		13,227
FR - Fire	1,544.89	0.7422	6,613		6,613	65	6,678
GS01 - General Services Administration	105.06	0.0505	450		450	4	454
GS02 - Fleet Management	490.32	0.2356	2,099		2,099	21	2,120
GS03 - Materials Management	99.23	0.0477	425		425	4	429
GS05 - Risk Management	241.27	0.1159	1,033		1,033	10	1,043

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS06 - Facilities & Utilities Mgmt	332.72	0.1598	1,424		1,424	14	1,438
GS09 - Design & Construction Svcs	231.54	0.1112	991		991	10	1,001
GS10 - Real Estate Development	44.75	0.0215	192		192	2	194
HS - Human Services	1,544.89	0.7422	6,613		6,613	65	6,678
HT - Homeless Trust	1,544.89	0.7422	6,613		6,613	65	6,678
IC - International Consortium	1,544.89	0.7422	6,613		6,613	65	6,678
IG - Inspector General	1,544.89	0.7422	6,613		6,613	65	6,678
JU - Juvenile Assessment Center	1,544.89	0.7422	6,613		6,613	65	6,678
LB - Libraries	1,544.89	0.7422	6,613		6,613	65	6,678
ME - Medical Examiner	2,357.99	1.1328	10,094		10,094	100	10,194
MM - Metro-Miami Action Plan Trust	1,544.89	0.7422	6,613		6,613	65	6,678
MP - Metropolitan Planning Organization	1,544.89	0.7422	6,613		6,613	65	6,678
MT - Transit	1,544.89	0.7422	6,613		6,613	65	6,678
ND - Non-Department	9,269.34	4.4531	39,680		39,680	402	40,082
OF - Film and Entertainment	1,544.89	0.7422	6,613		6,613	65	6,678
OS - Sustainability	1,544.89	0.7422	6,613		6,613	65	6,678
PA - Property Appraiser	1,544.89	0.7422	6,613		6,613	65	6,678
PD - Police	1,544.89	0.7422	6,613		6,613	65	6,678
PM - Procurement Management	1,544.89	0.7422	6,613		6,613	65	6,678
PR - Park & Recreation	1,544.89	0.7422	6,613		6,613	65	6,678
PW - Public Works	1,544.89	0.7422	6,613		6,613	65	6,678
PZ - Planning & Zoning	3,089.78	1.4844	13,227		13,227	131	13,358
RB - Community Advocacy	3,089.78	1.4844	13,227		13,227	131	13,358
SB - Small Business Development	1,544.89	0.7422	6,613		6,613	65	6,678
SP - Seaport	1,544.89	0.7422	6,613		6,613	65	6,678
SW - Solid Waste Management	2,764.54	1.3281	11,834		11,834	117	11,951
TT - Office of the CITT	1,544.89	0.7422	6,613		6,613	65	6,678
VZ - Vizcaya Museum and Gardens	1,544.89	0.7422	6,613		6,613	65	6,678
All Other	6,667.42	3.2031	28,542		28,542	282	28,824
SubTotal	208,153.60	100.0000	891,057		891,057	3,924	894,981

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - E-Gov Solutions

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	208,153.60	100.0000	891,057		891,057	3,924	894,981

Allocation Basis: Total EGOV Operations Costs Per Department

Allocation Source: FY 2008 GIC Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	2,889.00	1.3158	13,185		13,185	99	13,284
AT - County Attorney	3,333.00	1.5180	15,211		15,211		15,211
AV - Aviation	444.00	0.2022	2,026		2,026	15	2,041
BL - Building	519.00	0.2364	2,369		2,369	18	2,387
BU - Strategic Business Management	8,148.00	3.7111	37,186		37,186		37,186
CA - Community Action Agency	296.00	0.1348	1,351		1,351	10	1,361
CC - County Commission	50,742.00	23.1110	231,574		231,574		231,574
CD - Community & Economic Development	3,852.00	1.7544	17,580		17,580	132	17,712
CE - County Executive	9,852.00	4.4872	44,962		44,962		44,962
CL - Clerk of Court	2,667.00	1.2147	12,172		12,172	91	12,263
CQ - Capital Improvement	2,296.00	1.0457	10,478		10,478		10,478
CS - Consumer Services	1,111.00	0.5060	5,070		5,070	38	5,108
CU - Cultural Affairs	296.00	0.1348	1,351		1,351	10	1,361
DE - Environmental Resources Mgmt	815.00	0.3712	3,719		3,719	28	3,747
EC - Commission on Ethics & Public Trust	74.00	0.0337	338		338	3	341
EH - Dpt of Emgncy Mgmt/ Homeland Scty	1,926.00	0.8772	8,790		8,790	66	8,856
EL - Elections	1,778.00	0.8098	8,114		8,114	61	8,175
ER - Human Resources	2,815.00	1.2821	12,847		12,847		12,847
ET - Enterprise Technology Services	296.00	0.1348	1,351		1,351		1,351
FN - Finance	3,407.00	1.5517	15,549		15,549		15,549
FR - Fire	6,667.00	3.0365	30,427		30,427	228	30,655
GS01 - General Services Administration	534.01	0.2432	2,437		2,437	18	2,455
GS02 - Fleet Management	2,492.07	1.1350	11,373		11,373	85	11,458
GS03 - Materials Management	504.35	0.2297	2,302		2,302	17	2,319
GS05 - Risk Management	1,226.26	0.5585	5,596		5,596	42	5,638
GS06 - Facilities & Utilities Mgmt	1,691.05	0.7702	7,718		7,718	58	7,776
GS09 - Design & Construction Svcs	1,176.81	0.5360	5,371		5,371	40	5,411
GS10 - Real Estate Development	227.45	0.1036	1,038		1,038	8	1,046
HS - Human Services	148.00	0.0674	675		675	5	680
HT - Homeless Trust	593.00	0.2701	2,706		2,706	20	2,726

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Graphic Design & Trans

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IC - International Consortium	8,593.00	3.9137	39,217		39,217	294	39,511
MM - Metro-Miami Action Plan Trust	3,185.00	1.4506	14,536		14,536	109	14,645
MP - Metropolitan Planning Organization	741.00	0.3375	3,382		3,382	25	3,407
MT - Transit	74.00	0.0337	338		338	3	341
OF - Film and Entertainment	3,630.00	1.6533	16,567		16,567	124	16,691
PA - Property Appraiser	2,815.00	1.2821	12,847		12,847	96	12,943
PM - Procurement Management	74.00	0.0337	338		338	3	341
PR - Park & Recreation	11,260.00	5.1284	51,388		51,388	386	51,774
PW - Public Works	2,963.00	1.3495	13,522		13,522	102	13,624
PZ - Planning & Zoning	8,000.00	3.6437	36,510		36,510	274	36,784
RB - Community Advocacy	148.00	0.0674	675		675	5	680
SB - Small Business Development	519.00	0.2364	2,369		2,369	18	2,387
SP - Seaport	13,037.00	5.9378	59,498		59,498	447	59,945
SW - Solid Waste Management	13,778.00	6.2753	62,880		62,880	472	63,352
TT - Office of the CITT	11,111.00	5.0606	50,708		50,708	381	51,089
VZ - Vizcaya Museum and Gardens	3,852.00	1.7544	17,580		17,580	132	17,712
All Other	22,964.00	10.4591	104,803		104,803	789	105,592
SubTotal	219,560.00	100.0000	1,002,024		1,002,024	4,752	1,006,776
TOTAL	219,560.00	100.0000	1,002,024		1,002,024	4,752	1,006,776

Allocation Basis: Total Graphic Operations Cost Per Department

Allocation Source: FY 2008 GIC Summary Report

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Employee Newsletter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	110	0.3494	83		83		83
AG - Agenda Coordination	10	0.0318	8		8		8
AT - County Attorney	135	0.4288	102		102		102
AU - Audit and Management	49	0.1557	37		37		37
AV - Aviation	1,393	4.4250	1,052		1,052		1,052
BC - Building Code Compliance	74	0.2351	56		56		56
BL - Building	319	1.0133	241		241		241
BU - Strategic Business Management	66	0.2097	50		50		50
CA - Community Action Agency	842	2.6747	636		636		636
CC - County Commission	190	0.6036	143		143		143
CD - Community & Economic Development	95	0.3018	72		72		72
CE - County Executive	66	0.2097	50		50		50
CH - County-wide Health Planning	8	0.0254	6		6		6
CL - Clerk of Court	1,324	4.2058	1,000		1,000		1,000
CQ - Capital Improvement	36	0.1144	27		27		27
CR - Corrections & Rehabilitation	2,523	8.0146	1,905		1,905	1	1,906
CS - Consumer Services	120	0.3812	91		91		91
CU - Cultural Affairs	30	0.0953	23		23		23
DA - ADA Coordination	7	0.0222	5		5		5
DE - Environmental Resources Mgmt	466	1.4803	352		352		352
EC - Commission on Ethics & Public Trust	15	0.0476	11		11		11
EH - Dpt of Emgncy Mgmt/ Homeland Scty	22	0.0699	17		17		17
EL - Elections	191	0.6067	144		144		144
ER - Human Resources	126	0.4003	95		95		95
ET - Enterprise Technology Services	592	1.8806	447		447		447
FE - Fair Employment Practices	6	0.0191	5		5		5
FN - Finance	332	1.0546	251		251		251
FR - Fire	2,591	8.2306	1,957		1,957	1	1,958
GG - General Government	5	0.0159	4		4		4
GI - Government Information Center	209	0.6639	158		158		158

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Employee Newsletter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS01 - General Services Administration	54	0.1715	41		41		41
GS02 - Fleet Management	252	0.8005	190		190		190
GS03 - Materials Management	51	0.1620	39		39		39
GS05 - Risk Management	124	0.3939	94		94		94
GS06 - Facilities & Utilities Mgmt	171	0.5432	129		129		129
GS09 - Design & Construction Svcs	119	0.3780	90		90		90
GS10 - Real Estate Development	23	0.0731	17		17		17
HS - Human Services	930	2.9543	702		702		702
HT - Homeless Trust	14	0.0445	11		11		11
HU - Hurricane Recovery	1	0.0032	1		1		1
IC - International Consortium	12	0.0381	9		9		9
IG - Inspector General	33	0.1048	25		25		25
JU - Juvenile Assessment Center	116	0.3685	88		88		88
LB - Libraries	700	2.2236	529		529		529
ME - Medical Examiner	67	0.2128	51		51		51
MM - Metro-Miami Action Plan Trust	26	0.0826	20		20		20
MP - Metropolitan Planning Organization	16	0.0508	12		12		12
MT - Transit	3,803	12.0807	2,872		2,872	1	2,873
ND - Non-Department	53	0.1684	40		40		40
OC - Office of the Courts	248	0.7878	187		187		187
OF - Film and Entertainment	6	0.0191	5		5		5
PA - Property Appraiser	265	0.8418	200		200		200
PD - Police	4,826	15.3302	3,638		3,638	3	3,641
PM - Procurement Management	177	0.5623	134		134		134
PR - Park & Recreation	1,835	5.8291	1,386		1,386		1,386
PW - Public Works	830	2.6366	627		627		627
PZ - Planning & Zoning	161	0.5114	122		122		122
RB - Community Advocacy	14	0.0445	11		11		11
SB - Small Business Development	2	0.0064	2		2		2
SF - South Florida Emp Dept	66	0.2097	50		50		50

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department GI - Government Information Center

Activity - Employee Newsletter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SP - Seaport	368	1.1690	278		278		278
SW - Solid Waste Management	919	2.9193	694		694		694
TM - Team Metro	213	0.6766	161		161		161
TT - Office of the CITT	9	0.0286	7		7		7
VZ - Vizcaya Museum and Gardens	46	0.1461	35		35		35
All Other	2,978	9.4600	2,249		2,249	1	2,250
SubTotal	31,480	100.0000	23,774		23,774	7	23,781
TOTAL	31,480	100.0000	23,774		23,774	7	23,781

Allocation Basis: Number of Employees by Department

Allocation Source: County Employees by Index and Classification - Human Resources

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GI - Government Information Center

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans	Employee Newsletter
AD - Animal Services	1,178,169	1,130,482	10,966	11,403	11,951	13,284	83
AG - Agenda Coordination	34,288	0	22,202	5,465	6,613	0	8
AT - County Attorney	38,322	0	0	16,396	6,613	15,211	102
AU - Audit and Management	7,743	0	0	1,093	6,613	0	37
AV - Aviation	42,077	8,562	22,604	1,140	6,678	2,041	1,052
BC - Building Code Compliance	51,821	43,947	0	1,140	6,678	0	56
BL - Building	232,494	220,337	0	2,851	6,678	2,387	241
BU - Strategic Business	70,445	0	19,982	0	13,227	37,186	50
CA - Community Action Agency	10,955	0	0	2,280	6,678	1,361	636
CC - County Commission	2,011,953	24,806	1,073,673	273,811	407,946	231,574	143
CD - Community & Economic	78,877	0	0	41,057	20,036	17,712	72
CE - County Executive	322,310	0	127,438	136,633	13,227	44,962	50
CH - County-wide Health	6	0	0	0	0	0	6
CL - Clerk of Court	22,792	0	0	2,851	6,678	12,263	1,000
CQ - Capital Improvement	25,999	0	8,881	0	6,613	10,478	27
CR - Corrections &	82,972	70,908	2,909	571	6,678	0	1,906
CS - Consumer Services	86,505	33,226	41,402	0	6,678	5,108	91
CU - Cultural Affairs	66,154	6,509	43,192	1,711	13,358	1,361	23
DA - ADA Coordination	5	0	0	0	0	0	5
DE - Environmental Resources	62,687	28,411	23,499	0	6,678	3,747	352
EC - Commission on Ethics &	9,310	0	0	2,280	6,678	341	11
EH - Dpt of Emgncy Mgmt/	66,015	0	21,485	11,403	24,254	8,856	17
EL - Elections	145,646	73,591	45,655	11,403	6,678	8,175	144
ER - Human Resources	152,116	77,908	0	54,653	6,613	12,847	95
ET - Enterprise Technology	8,411	0	0	0	6,613	1,351	447
FE - Fair Employment	7,711	0	0	1,093	6,613	0	5
FN - Finance	1,073,418	1,043,079	0	1,312	13,227	15,549	251
FR - Fire	48,019	0	8,728	0	6,678	30,655	1,958
GG - General Government	4	0	0	0	0	0	4
GI - Government Information	158	0	0	0	0	0	158
GS01 - General Services	4,077	0	1,050	77	454	2,455	41
GS02 - Fleet Management	19,031	0	4,901	362	2,120	11,458	190
GS03 - Materials Management	3,852	0	992	73	429	2,319	39

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GI - Government Information Center

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans	Employee Newsletter
GS05 - Risk Management	9,364	0	2,411	178	1,043	5,638	94
GS06 - Facilities & Utilities	12,913	0	3,325	245	1,438	7,776	129
GS09 - Design & Construction	8,987	0	2,314	171	1,001	5,411	90
GS10 - Real Estate	1,738	0	448	33	194	1,046	17
HS - Human Services	641,131	630,791	0	2,280	6,678	680	702
HT - Homeless Trust	10,555	0	0	1,140	6,678	2,726	11
HU - Hurricane Recovery	1	0	0	0	0	0	1
IC - International Consortium	46,198	0	0	0	6,678	39,511	9
IG - Inspector General	9,554	0	0	2,851	6,678	0	25
JU - Juvenile Assessment	81,738	0	74,972	0	6,678	0	88
LB - Libraries	84,657	13,055	61,544	2,851	6,678	0	529
ME - Medical Examiner	10,473	0	0	228	10,194	0	51
MM - Metro-Miami Action Plan	35,708	0	12,085	2,280	6,678	14,645	20
MP - Metropolitan Planning	24,096	0	13,428	571	6,678	3,407	12
MT - Transit	3,140	(38,531)	31,779	0	6,678	341	2,873
ND - Non-Department	540,146	424,456	67,586	7,982	40,082	0	40
OC - Office of the Courts	187	0	0	0	0	0	187
OF - Film and Entertainment	27,423	0	2,909	1,140	6,678	16,691	5
OS - Sustainability	17,420	0	10,742	0	6,678	0	0
PA - Property Appraiser	539,249	486,444	4,476	28,508	6,678	12,943	200
PD - Police	145,681	116,766	17,456	1,140	6,678	0	3,641
PM - Procurement	7,153	0	0	0	6,678	341	134
PR - Park & Recreation	379,573	77,808	241,927	0	6,678	51,774	1,386
PW - Public Works	376,237	229,289	124,879	1,140	6,678	13,624	627
PZ - Planning & Zoning	62,839	0	10,295	2,280	13,358	36,784	122
RB - Community Advocacy	25,471	0	10,966	456	13,358	680	11
SB - Small Business	9,638	0	0	571	6,678	2,387	2
SF - South Florida Emp Dept	50	0	0	0	0	0	50
SP - Seaport	115,913	0	49,012	0	6,678	59,945	278
SW - Solid Waste Management	1,167,513	1,013,187	78,329	0	11,951	63,352	694
TM - Team Metro	161	0	0	0	0	0	161
TT - Office of the CITT	70,530	0	12,756	0	6,678	51,089	7
VZ - Vizcaya Museum and	44,567	0	20,142	0	6,678	17,712	35



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department GI - Government Information Center

Receiving Department	Total	Call Center Operations	Miami-Dade Television	OnLine Services	E-Gov Solutions	Graphic Design & Trans	Employee Newsletter
All Other	746,709	555,068	53,264	1,711	28,824	105,592	2,250
Direct Billed	2,539,000	2,539,000	0	0	0	0	0
Total	13,760,055	8,809,099	2,386,604	638,814	894,981	1,006,776	23,781

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

IG – INSPECTOR GENERAL

NATURE AND EXTENT OF SERVICES

The Office of 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. In response to the public's demand for more accountable government, the Board of County Commissioners (BCC) created the Office of Inspector General. The BCC determined that oversight of such a large and diverse government required the OIG to be independent and autonomous. To effectively uphold this mandate, the BCC vested the OIG with independent status so that it could carry out its goals without political interference.

As part of the Enabling Strategies strategic area, the OIG is authorized to detect, investigate, and, where possible, prevent fraud, waste, mismanagement, and abuse of power in County projects, programs, and contracts. Furthermore, the OIG routinely reviews and evaluates proposals, contracts, and programs for such criteria as cost and quality control, time management, program and project management, performance standards, consultant performance, subcontracting assignments, and safety issues. The OIG also investigates a variety of cases, including investigations of contractors doing business 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 cost of the **Inspector General** have been allocated county-wide using the total purchase order payment amounts identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department IG - Inspector General

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,771,929			4,771,929
REFUNDS, CASH SHORTAGES & BAD DEBT EXP	(40)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(3,919)			
Total Deductions:	(3,959)			(3,959)
Leave Payouts	42,107		42,107	
AT - County Attorney	15,638	1,016	16,654	
BU - Strategic Business Management	6,456	817	7,273	
CC - County Commission	2,002	1,025	3,027	
CE - County Executive	8,343	1,360	9,703	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources	6,711	1,694	8,405	
ET - Enterprise Technology Services	43,580	2,000	45,580	
FE - Fair Employment Practices	797	79	876	
FN - Finance	545,280	32,658	577,938	
GG - General Government	125,156	69	125,225	
GI - Government Information Center	9,371	183	9,554	
IG - Inspector General		95	95	
PM - Procurement Management		968	968	
SB - Small Business Development		333	333	
Total Allocated Additions:	812,024	44,055	856,079	856,079
REVENUE	(3,950,983)			
ACCRUED LEAVE PAYOUTS	(12,456)			
ADMIN REIMB - AV	(111,641)			
ADMIN REIMB - W&S	(299,242)			
Total Departmental Cost Adjustments:	(4,374,322)			(4,374,322)
Total To Be Allocated:	1,205,672	44,055		1,249,727

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

	Total	General & Admin	Inspector General
Wages & Benefits			
SALARIES & WAGES	3,307,340	0	3,307,340
FRINGE BENEFITS	889,723	0	889,723
Other Expense & Cost			
COURT REPORTING	101	0	101
OTHER COURT OPERATING EXPENSE	2,586	0	2,586
LEGAL	123,395	0	123,395
INDUSTRIAL SERVICE RELATED	1,910	0	1,910
GENERAL AUTO & PROFESSIONAL LIAB	16,500	0	16,500
EQUIPMENT MAINTENANCE	20,189	0	20,189
ITD MAINTENANCE	18,769	0	18,769
VEHICLES-RENTAL	40,865	0	40,865
RENT PAYMENTS TO LESSORS	148,447	0	148,447
GSA CHARGES	15,432	0	15,432
CLERK OF COURTS	2,108	0	2,108
TELECOMMUNICATIONS	62,408	0	62,408
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	11,130	0	11,130
TRAVEL	25,591	0	25,591
AUTOMOBILE REIMBURSEMENT	490	0	490
PRINTING & GRAPHICS	6,562	0	6,562
OTHER COMMUNICATION EXPENSES	3,977,840	0	3,977,840
*REFUNDS, CASH SHORTAGES & BAD DEBT EXP	40	40	0
TRAINING	1,044	0	1,044
REIMBURSEMENTS & REFUNDS	(3,944,000)	0	(3,944,000)
TAXES,LICENSES & PERMITS	110	0	110
MISCELLANEOUS	11,773	0	11,773
EQUIPMENT & NON-CAPITAL TOOLS	660	0	660
OFFICE SUPPLIES & MINOR EQUIPMENT	16,677	0	16,677
CLOTHING & UNIFORMS	2,845	0	2,845
OTHER MATERIALS & SUPPLIES	7,475	0	7,475
*MAJOR MACHINERY, EQUIP, & FURNITURE	3,919	3,919	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department IG - Inspector General

	Total	General & Admin	Inspector General
Departmental Totals			
Total Expenditures	4,771,929	3,959	4,767,970
Deductions			
Total Deductions	(3,959)	(3,959)	0
Cost Adjustments			
REVENUE	(3,950,983)	0	(3,950,983)
ACCRUED LEAVE PAYOUTS	(12,456)	0	(12,456)
ADMIN REIMB - AV	(111,641)	0	(111,641)
ADMIN REIMB - W&S	(299,242)	0	(299,242)
Functional Cost	393,648	0	393,648
Allocation Step 1			
Inbound- All Others	812,024	812,024	0
Reallocate Admin Costs		(812,024)	812,024
1st Allocation	1,205,672	0	1,205,672
Allocation Step 2			
Inbound- All Others	44,055	44,055	0
Reallocate Admin Costs		(44,055)	44,055
2nd Allocation	44,055	0	44,055
Total For IG IG - Inspector General			
Total Allocated	1,249,727	0	1,249,727

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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	1,154,889.58	0.1744	2,103		2,103	84	2,187
AT - County Attorney	204,674.07	0.0309	373		373		373
AU - Audit and Management	77,459.18	0.0117	141		141		141
BC - Building Code Compliance	558,672.43	0.0844	1,017		1,017	41	1,058
BL - Building	1,256,024.96	0.1897	2,287		2,287	92	2,379
BU - Strategic Business Management	2,426,382.23	0.3665	4,419		4,419		4,419
CA - Community Action Agency	7,050,031.55	1.0649	12,839		12,839	516	13,355
CC - County Commission	621,961.96	0.0939	1,133		1,133		1,133
CD - Community & Economic Development	143,618.67	0.0217	262		262	11	273
CE - County Executive	154,356.94	0.0233	281		281		281
CH - County-wide Health Planning	800.35	0.0001	1		1		1
CL - Clerk of Court	7,203,173.30	1.0880	13,118		13,118	527	13,645
CQ - Capital Improvement	8,826.17	0.0013	16		16		16
CR - Corrections & Rehabilitation	21,394,048.96	3.2315	38,962		38,962	1,565	40,527
CS - Consumer Services	406,842.97	0.0615	741		741	30	771
CU - Cultural Affairs	3,828,771.55	0.5783	6,973		6,973	280	7,253
DA - ADA Coordination	109,288.48	0.0165	199		199		199
DE - Environmental Resources Mgmt	7,443,787.84	1.1244	13,556		13,556	545	14,101
EH - Dpt of Emgncy Mgmt/ Homeland Scty	100,268.33	0.0151	183		183	7	190
EL - Elections	11,572,097.70	1.7479	21,074		21,074	847	21,921
ER - Human Resources	2,363,067.71	0.3569	4,303		4,303		4,303
ET - Enterprise Technology Services	49,551,121.04	7.4846	90,240		90,240		90,240
FE - Fair Employment Practices	284.46		1		1		1
FN - Finance	2,490,923.95	0.3763	4,536		4,536		4,536
FR - Fire	48,904,275.64	7.3869	89,062		89,062	3,578	92,640
GG - General Government	18,362.72	0.0028	33		33		33
GI - Government Information Center	1,739,800.52	0.2628	3,168		3,168		3,168
GS01 - General Services Administration	3,239,185.69	0.4893	5,899		5,899	237	6,136
GS02 - Fleet Management	58,803,289.16	8.8821	107,089		107,089	4,302	111,391
GS03 - Materials Management	10,476,179.76	1.5824	19,079		19,079	766	19,845

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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
GS05 - Risk Management	9,713,737.13	1.4672	17,690		17,690	711	18,401
GS06 - Facilities & Utilities Mgmt	55,603,790.23	8.3989	101,263		101,263	4,068	105,331
GS09 - Design & Construction Svcs	18,167,147.55	2.7441	33,085		33,085	1,329	34,414
GS10 - Real Estate Development	1,832,886.01	0.2769	3,338		3,338	134	3,472
GS30 - General Services Major Capital	7,371,625.07	1.1135	13,425		13,425	539	13,964
HS - Human Services	4,337,343.94	0.6551	7,899		7,899	317	8,216
HT - Homeless Trust	13,355.77	0.0020	24		24	1	25
IC - International Consortium	18,627.72	0.0028	34		34	1	35
IG - Inspector General	51,987.22	0.0079	95		95		95
JU - Juvenile Assessment Center	1,876,564.93	0.2835	3,418		3,418	137	3,555
LB - Libraries	6,736,888.47	1.0176	12,269		12,269	493	12,762
ME - Medical Examiner	3,277,678.91	0.4951	5,969		5,969	240	6,209
MM - Metro-Miami Action Plan Trust	50,105.30	0.0076	91		91	4	95
MP - Metropolitan Planning Organization	44,331.95	0.0067	81		81	3	84
MT - Transit	126,690,513.52	19.1367	230,721		230,721	9,267	239,988
ND - Non-Department	41,578.35	0.0063	76		76	3	79
OC - Office of the Courts	602,475.70	0.0910	1,097		1,097	44	1,141
OF - Film and Entertainment	43,791.80	0.0066	80		80	3	83
PA - Property Appraiser	873,291.43	0.1319	1,590		1,590	64	1,654
PD - Police	27,298,108.42	4.1233	49,714		49,714	1,997	51,711
PM - Procurement Management	207,509.05	0.0313	378		378	15	393
PR - Park & Recreation	40,494,611.40	6.1166	73,747		73,747	2,962	76,709
PW - Public Works	67,365,099.41	10.1754	122,682		122,682	4,928	127,610
PZ - Planning & Zoning	181,360.56	0.0274	330		330	13	343
RB - Community Advocacy	45,201.59	0.0068	82		82	3	85
SB - Small Business Development	158,590.94	0.0240	289		289	12	301
SP - Seaport	12,850,294.45	1.9410	23,402		23,402	940	24,342
SW - Solid Waste Management	29,104,673.58	4.3962	53,004		53,004	2,129	55,133
TM - Team Metro	903,188.76	0.1364	1,645		1,645	66	1,711
TT - Office of the CITT	216,246.73	0.0327	394		394	16	410

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
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
VZ - Vizcaya Museum and Gardens	613,351.84	0.0926	1,117		1,117	45	1,162
All Other	1,951,808.39	0.2948	3,555		3,555	143	3,698
SubTotal	662,040,233.99	100.0000	1,205,672		1,205,672	44,055	1,249,727
TOTAL	662,040,233.99	100.0000	1,205,672		1,205,672	44,055	1,249,727

Allocation Basis: Purchase Order Payment Amounts by Department

Allocation Source: FY 2008 PO Payment Amount and Count by Department - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
AD - Animal Services	2,187	2,187
AT - County Attorney	373	373
AU - Audit and Management	141	141
BC - Building Code Compliance	1,058	1,058
BL - Building	2,379	2,379
BU - Strategic Business	4,419	4,419
CA - Community Action Agency	13,355	13,355
CC - County Commission	1,133	1,133
CD - Community & Economic	273	273
CE - County Executive	281	281
CH - County-wide Health	1	1
CL - Clerk of Court	13,645	13,645
CQ - Capital Improvement	16	16
CR - Corrections &	40,527	40,527
CS - Consumer Services	771	771
CU - Cultural Affairs	7,253	7,253
DA - ADA Coordination	199	199
DE - Environmental Resources	14,101	14,101
EH - Dpt of Emgncy Mgmt/	190	190
EL - Elections	21,921	21,921
ER - Human Resources	4,303	4,303
ET - Enterprise Technology	90,240	90,240
FE - Fair Employment	1	1
FN - Finance	4,536	4,536
FR - Fire	92,640	92,640
GG - General Government	33	33
GI - Government Information	3,168	3,168
GS01 - General Services	6,136	6,136
GS02 - Fleet Management	111,391	111,391
GS03 - Materials Management	19,845	19,845
GS05 - Risk Management	18,401	18,401
GS06 - Facilities & Utilities	105,331	105,331
GS09 - Design & Construction	34,414	34,414



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
GS10 - Real Estate	3,472	3,472
GS30 - General Services Major	13,964	13,964
HS - Human Services	8,216	8,216
HT - Homeless Trust	25	25
IC - International Consortium	35	35
IG - Inspector General	95	95
JU - Juvenile Assessment	3,555	3,555
LB - Libraries	12,762	12,762
ME - Medical Examiner	6,209	6,209
MM - Metro-Miami Action Plan	95	95
MP - Metropolitan Planning	84	84
MT - Transit	239,988	239,988
ND - Non-Department	79	79
OC - Office of the Courts	1,141	1,141
OF - Film and Entertainment	83	83
PA - Property Appraiser	1,654	1,654
PD - Police	51,711	51,711
PM - Procurement	393	393
PR - Park & Recreation	76,709	76,709
PW - Public Works	127,610	127,610
PZ - Planning & Zoning	343	343
RB - Community Advocacy	85	85
SB - Small Business	301	301
SP - Seaport	24,342	24,342
SW - Solid Waste Management	55,133	55,133
TM - Team Metro	1,711	1,711
TT - Office of the CITT	410	410
VZ - Vizcaya Museum and	1,162	1,162
All Other	3,698	3,698

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department IG - Inspector General

Receiving Department	Total	Inspector General
Direct Billed	0	0
Total	<u>1,249,727</u>	<u>1,249,727</u>

**MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

PM – PROCUREMENT MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Department of Procurement Management (DPM) is responsible for the purchase of goods and services. Utilizing technology and sound business practices, DPM promotes full and open competition, with integrity and community inclusion, and ensures implementation of fair and transparent procurement practices.

As part of the Enabling Strategies strategic area, DPM provides value added procurement services to all departments and offices within County government to meet the needs of the community. The Department manages the purchase of goods and services for over 1,400 active contracts valued at approximately \$3.6 billion and manage a database of 14,000 registered vendors. DPM performs multiple functions while managing the County's procurement activities, including finalizing needs assessments and scopes of work with users, advertising solicitations, holding bid openings/closings, reviewing technical responses, conducting market research, making vendor selections, conducting negotiations, and awarding and administering contracts.

The cost of **Procurement Management** is included in this schedule and allocated to benefiting departments using the number of purchase order transactions identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department PM - Procurement Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,050,197			10,050,197
POLL WORKERS	(23,246)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(92,683)			
Total Deductions:	(115,929)			(115,929)
Depreciation	101,997		101,997	
Leave Payouts	87,072		87,072	
AG - Agenda Coordination	69,207	15,362	84,569	
AT - County Attorney	351,866	22,866	374,732	
AU - Audit and Management	167,760	7,490	175,250	
BU - Strategic Business Management	32,894	4,161	37,055	
CC - County Commission	10,738	5,497	16,235	
CE - County Executive	44,750	7,292	52,042	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources	37,310	9,451	46,761	
ET - Enterprise Technology Services	244,839	11,031	255,870	
FE - Fair Employment Practices	4,274	423	4,697	
FN - Finance	530,469	31,764	562,233	
GG - General Government	631,753	378	632,131	
GI - Government Information Center	7,085	68	7,153	
IG - Inspector General	378	15	393	
PM - Procurement Management		1,383	1,383	
SB - Small Business Development		1,329	1,329	
Total Allocated Additions:	2,328,975	120,268	2,449,243	2,449,243
REVENUE	(11,260,269)			
ACCruED LEAVE PAYOUTS	(10,463)			
Total Departmental Cost Adjustments:	(11,270,732)			(11,270,732)

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department PM - Procurement Management

Total To Be Allocated:

992,511	120,268
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1,112,779



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department PM - Procurement Management

	Total	General & Admin	Procurement Mgmt
Wages & Benefits			
SALARIES & WAGES	6,815,883	0	6,815,883
FRINGE BENEFITS	2,026,423	0	2,026,423
Other Expense & Cost			
*POLL WORKERS	23,246	23,246	0
OTHER COURT OPERATING EXPENSE	1,000	0	1,000
ACCOUNTING & AUDITING	13,233	0	13,233
CONSULTING SERVICES	109,502	0	109,502
LEGAL	1,350	0	1,350
TEMPORARY HELP AGENCY	63,270	0	63,270
GENERAL AUTO & PROFESSIONAL LIAB	49,200	0	49,200
EQUIPMENT MAINTENANCE	8,945	0	8,945
ITD MAINTENANCE	77,905	0	77,905
BUILDINGS COUNTY OWNED: RENTAL	250	0	250
COMMUNICATION EQUIPMENT-RENTAL	20,675	0	20,675
OTHER RENTAL EXPENSE	1,430	0	1,430
GSA CHARGES	40,171	0	40,171
ITD	170,400	0	170,400
GENERAL COUNTY SUPPORT CHARGES	327,000	0	327,000
CLERK OF COURTS	5,543	0	5,543
TELECOMMUNICATIONS	58,729	0	58,729
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	4,430	0	4,430
TRAVEL	27,999	0	27,999
AUTOMOBILE REIMBURSEMENT	65	0	65
ADVERTISING	19,886	0	19,886
PRINTING & GRAPHICS	494	0	494
MAILING SERVICES	545	0	545
TRAINING	31,853	0	31,853
REIMBURSEMENTS & REFUNDS	(18)	0	(18)
TAXES,LICENSES & PERMITS	300	0	300
MISCELLANEOUS	(6,464)	0	(6,464)
OFFICE SUPPLIES & MINOR EQUIPMENT	64,175	0	64,175
OTHER MATERIALS & SUPPLIES	94	0	94
*MAJOR MACHINERY, EQUIP, & FURNITURE	92,683	92,683	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department PM - Procurement Management

	Total	General & Admin	Procurement Mgmt
Departmental Totals			
Total Expenditures	10,050,197	115,929	9,934,268
Deductions			
Total Deductions	(115,929)	(115,929)	0
Cost Adjustments			
REVENUE	(11,260,269)	0	(11,260,269)
ACCRUED LEAVE PAYOUTS	(10,463)	0	(10,463)
Functional Cost	(1,336,464)	0	(1,336,464)
Allocation Step 1			
Inbound- All Others	2,328,975	0	2,328,975
1st Allocation	992,511	0	992,511
Allocation Step 2			
Inbound- All Others	120,268	0	120,268
2nd Allocation	120,268	0	120,268
Total For PM PM - Procurement Management			
Total Allocated	1,112,779	0	1,112,779

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department PM - Procurement Management

Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	230.00	0.5342	5,302		5,302	731	6,033
AT - County Attorney	71.00	0.1649	1,637		1,637		1,637
AU - Audit and Management	48.00	0.1115	1,106		1,106		1,106
BC - Building Code Compliance	197.00	0.4575	4,541		4,541	626	5,167
BL - Building	180.00	0.4180	4,149		4,149	572	4,721
BU - Strategic Business Management	128.00	0.2973	2,950		2,950		2,950
CA - Community Action Agency	498.00	1.1566	11,479		11,479	1,583	13,062
CC - County Commission	1,013.00	2.3526	23,350		23,350		23,350
CD - Community & Economic Development	207.00	0.4807	4,771		4,771	658	5,429
CE - County Executive	140.00	0.3251	3,227		3,227		3,227
CH - County-wide Health Planning	10.00	0.0232	231		231	32	263
CL - Clerk of Court	1,011.00	2.3480	23,304		23,304	3,213	26,517
CQ - Capital Improvement	15.00	0.0348	346		346		346
CR - Corrections & Rehabilitation	2,471.00	5.7388	56,958		56,958	7,853	64,811
CS - Consumer Services	134.00	0.3112	3,089		3,089	426	3,515
CU - Cultural Affairs	117.00	0.2717	2,697		2,697	372	3,069
DA - ADA Coordination	1.00	0.0023	23		23		23
DE - Environmental Resources Mgmt	372.00	0.8640	8,575		8,575	1,182	9,757
EH - Dpt of Emgncy Mgmt/ Homeland Scty	3.00	0.0070	69		69	10	79
EL - Elections	185.00	0.4297	4,264		4,264	588	4,852
ER - Human Resources	162.00	0.3762	3,734		3,734		3,734
ET - Enterprise Technology Services	2,832.00	6.5772	65,279		65,279		65,279
FE - Fair Employment Practices	2.00	0.0046	46		46		46
FN - Finance	296.00	0.6874	6,823		6,823		6,823
FR - Fire	2,314.00	5.3741	53,339		53,339	7,354	60,693
GG - General Government	71.00	0.1649	1,637		1,637		1,637
GI - Government Information Center	335.00	0.7780	7,722		7,722		7,722
GS01 - General Services Administration	251.42	0.5839	5,795		5,795	799	6,594
GS02 - Fleet Management	4,564.16	10.6000	105,206		105,206	14,506	119,712
GS03 - Materials Management	813.13	1.8885	18,743		18,743	2,584	21,327

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department PM - Procurement Management

Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS05 - Risk Management	753.95	1.7510	17,379		17,379	2,396	19,775
GS06 - Facilities & Utilities Mgmt	4,315.82	10.0233	99,482		99,482	13,716	113,198
GS09 - Design & Construction Svcs	1,410.09	3.2749	32,503		32,503	4,481	36,984
GS10 - Real Estate Development	142.26	0.3304	3,279		3,279	452	3,731
GS30 - General Services Major Capital	572.17	1.3288	13,189		13,189	1,818	15,007
HS - Human Services	996.00	2.3132	22,958		22,958	3,165	26,123
HT - Homeless Trust	6.00	0.0139	138		138	19	157
IC - International Consortium	32.00	0.0743	738		738	102	840
IG - Inspector General	42.00	0.0975	968		968		968
JU - Juvenile Assessment Center	60.00	0.1393	1,383		1,383	191	1,574
LB - Libraries	839.00	1.9485	19,339		19,339	2,666	22,005
ME - Medical Examiner	286.00	0.6642	6,592		6,592	909	7,501
MM - Metro-Miami Action Plan Trust	71.00	0.1649	1,637		1,637	226	1,863
MP - Metropolitan Planning Organization	13.00	0.0302	300		300	41	341
MT - Transit	1,163.00	2.7010	26,808		26,808	3,696	30,504
ND - Non-Department	26.00	0.0604	599		599	83	682
OC - Office of the Courts	193.00	0.4482	4,449		4,449	613	5,062
OF - Film and Entertainment	21.00	0.0488	484		484	67	551
PA - Property Appraiser	98.00	0.2276	2,259		2,259	311	2,570
PD - Police	1,983.00	4.6054	45,709		45,709	6,302	52,011
PM - Procurement Management	60.00	0.1393	1,383		1,383		1,383
PR - Park & Recreation	6,623.00	15.3821	152,666		152,666	21,051	173,717
PW - Public Works	1,846.00	4.2872	42,551		42,551	5,867	48,418
PZ - Planning & Zoning	95.00	0.2206	2,190		2,190	302	2,492
RB - Community Advocacy	15.00	0.0348	346		346	48	394
SB - Small Business Development	28.00	0.0650	645		645	89	734
SP - Seaport	904.00	2.0995	20,838		20,838	2,873	23,711
SW - Solid Waste Management	1,006.00	2.3364	23,189		23,189	3,197	26,386
TM - Team Metro	158.00	0.3669	3,642		3,642	502	4,144
TT - Office of the CITT	10.00	0.0232	231		231	32	263

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department PM - Procurement Management

Activity - Procurement Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VZ - Vizcaya Museum and Gardens	342.00	0.7943	7,883		7,883	1,087	8,970
All Other	276.00	0.6410	6,362		6,362	877	7,239
SubTotal	43,058.00	100.0000	992,511		992,511	120,268	1,112,779
TOTAL	43,058.00	100.0000	992,511		992,511	120,268	1,112,779

Allocation Basis: Number of Purchase Order Transactions by Department

Allocation Source: FY 2008 PO Payment Amount and Count by Department - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department PM - Procurement Management

Receiving Department	Total	Procurement Mgmt
AD - Animal Services	6,033	6,033
AT - County Attorney	1,637	1,637
AU - Audit and Management	1,106	1,106
BC - Building Code Compliance	5,167	5,167
BL - Building	4,721	4,721
BU - Strategic Business	2,950	2,950
CA - Community Action Agency	13,062	13,062
CC - County Commission	23,350	23,350
CD - Community & Economic	5,429	5,429
CE - County Executive	3,227	3,227
CH - County-wide Health	263	263
CL - Clerk of Court	26,517	26,517
CQ - Capital Improvement	346	346
CR - Corrections &	64,811	64,811
CS - Consumer Services	3,515	3,515
CU - Cultural Affairs	3,069	3,069
DA - ADA Coordination	23	23
DE - Environmental Resources	9,757	9,757
EH - Dpt of Emgncy Mgmt/	79	79
EL - Elections	4,852	4,852
ER - Human Resources	3,734	3,734
ET - Enterprise Technology	65,279	65,279
FE - Fair Employment	46	46
FN - Finance	6,823	6,823
FR - Fire	60,693	60,693
GG - General Government	1,637	1,637
GI - Government Information	7,722	7,722
GS01 - General Services	6,594	6,594
GS02 - Fleet Management	119,712	119,712
GS03 - Materials Management	21,327	21,327
GS05 - Risk Management	19,775	19,775
GS06 - Facilities & Utilities	113,198	113,198
GS09 - Design & Construction	36,984	36,984



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department PM - Procurement Management

Receiving Department	Total	Procurement Mgmt
GS10 - Real Estate	3,731	3,731
GS30 - General Services Major	15,007	15,007
HS - Human Services	26,123	26,123
HT - Homeless Trust	157	157
IC - International Consortium	840	840
IG - Inspector General	968	968
JU - Juvenile Assessment	1,574	1,574
LB - Libraries	22,005	22,005
ME - Medical Examiner	7,501	7,501
MM - Metro-Miami Action Plan	1,863	1,863
MP - Metropolitan Planning	341	341
MT - Transit	30,504	30,504
ND - Non-Department	682	682
OC - Office of the Courts	5,062	5,062
OF - Film and Entertainment	551	551
PA - Property Appraiser	2,570	2,570
PD - Police	52,011	52,011
PM - Procurement	1,383	1,383
PR - Park & Recreation	173,717	173,717
PW - Public Works	48,418	48,418
PZ - Planning & Zoning	2,492	2,492
RB - Community Advocacy	394	394
SB - Small Business	734	734
SP - Seaport	23,711	23,711
SW - Solid Waste Management	26,386	26,386
TM - Team Metro	4,144	4,144
TT - Office of the CITT	263	263
VZ - Vizcaya Museum and	8,970	8,970
All Other	7,239	7,239

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department PM - Procurement Management

Receiving Department	Total	Procurement Mgmt
Direct Billed	0	0
Total	<u>1,112,779</u>	<u>1,112,779</u>

MIAMI-DADE COUNTY, FLORIDA
OMB CIRCULAR A-87 COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

SB – SMALL BUSINESS DEVELOPMENT

NATURE AND EXTENT OF SERVICES

The Department of Small Business Development (SBD) administers Miami-Dade County small business programs to foster economic growth by providing contracting and business development opportunities for certified small business enterprises and ensuring that employees working on County projects earn responsible and living wages. SBD coordinates and implements various programs that provide financial, business management, bonding, and technical assistance to promote economic growth in Miami-Dade County's local economy.

As part of the Economic Development Strategic area, SBD is committed to the growth and development of small businesses by providing management, technical, and financial resource assistance and contracting opportunities through the application of small business program measures and compliance monitoring of County contracts. In an effort to foster competitiveness and economic empowerment of small businesses, the Department collaborates with advisory boards, the Living Wage Commission, the local business community and various industries, financial institutions, and governmental agencies to provide services such as mentoring, training, bonding, and financial assistance to all certified business enterprises.

The cost of **Business Development** is included in this schedule and has been allocated county-wide using the total purchase order payment amounts identified to each department. The cost pool has been reduced by associated revenues and accrued leave payouts.

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department SB - Small Business Development

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,563,634			6,563,634
POLL WORKERS	(37,388)			
SPECIAL TRANSPORTATION	(1,950)			
MAJOR MACHINERY, EQUIP, & FURNITURE	(23,491)			
Total Deductions:	(62,829)			(62,829)
Depreciation	106,711		106,711	
Leave Payouts	57,879		57,879	
AG - Agenda Coordination	1,306	290	1,596	
AT - County Attorney	56,689	3,684	60,373	
BU - Strategic Business Management	55,027	6,961	61,988	
CC - County Commission	122	62	184	
CE - County Executive	506	83	589	
DA - ADA Coordination	6,583	1,758	8,341	
ER - Human Resources	1,920	521	2,441	
ET - Enterprise Technology Services	2,640	122	2,762	
FE - Fair Employment Practices	48	5	53	
FN - Finance	4,105	246	4,351	
GG - General Government	521,917	314	522,231	
GI - Government Information Center	9,531	107	9,638	
IG - Inspector General	289	12	301	
PM - Procurement Management	645	89	734	
SB - Small Business Development		1,016	1,016	
Total Allocated Additions:	825,918	15,270	841,188	841,188
ACCRUED LEAVE	(218,130)			
REVENUE	(2,187,487)			
ADMIN REIMB - AV	(185,122)			
ADMIN REIMB - W&S	(496,199)			

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .2 - Costs To Be Allocated
For Department SB - Small Business Development

Total Departmental Cost Adjustments:	(3,086,938)	(3,086,938)
Total To Be Allocated:	4,239,785	15,270
		4,255,055

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department SB - Small Business Development

	Total	General & Admin	Business Development
Wages & Benefits			
SALARIES & WAGES	4,503,861	0	4,503,861
FRINGE BENEFITS	1,359,414	0	1,359,414
Other Expense & Cost			
*POLL WORKERS	37,388	37,388	0
ACCOUNTING & AUDITING	75	0	75
TEMPORARY HELP AGENCY	330	0	330
INDUSTRIAL SERVICE RELATED	1,300	0	1,300
OTHER OUTSIDE CONTRACTUAL SERVICES	150,300	0	150,300
GENERAL AUTO & PROFESSIONAL LIAB	44,000	0	44,000
EQUIPMENT MAINTENANCE	6,360	0	6,360
ITD MAINTENANCE	10,386	0	10,386
COMMUNICATION EQUIPMENT-RENTAL	1,030	0	1,030
GSA CHARGES	39,763	0	39,763
ITD	7,271	0	7,271
CLERK OF COURTS	1,925	0	1,925
TELECOMMUNICATIONS	48,373	0	48,373
PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS	185	0	185
TRAVEL	788	0	788
ADVERTISING	(1,690)	0	(1,690)
PRINTING & GRAPHICS	1,374	0	1,374
PETTY CASH & CHANGE FUNDS	377	0	377
TRAINING	11,003	0	11,003
REIMBURSEMENTS & REFUNDS	136,990	0	136,990
MISCELLANEOUS	152,200	0	152,200
OFFICE SUPPLIES & MINOR EQUIPMENT	23,949	0	23,949
COMPUTER SUPPLIES	1,006	0	1,006
CLOTHING & UNIFORMS	225	0	225
OTHER MATERIALS & SUPPLIES	10	0	10
*SPECIAL TRANSPORTATION	1,950	1,950	0
*MAJOR MACHINERY, EQUIP, & FURNITURE	23,491	23,491	0

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .3 - Costs Allocated By Activity
For Department SB - Small Business Development

	Total	General & Admin	Business Development
Departmental Totals			
Total Expenditures	6,563,634	62,829	6,500,805
Deductions			
Total Deductions	(62,829)	(62,829)	0
Cost Adjustments			
ACCRUED LEAVE	(218,130)	0	(218,130)
REVENUE	(2,187,487)	0	(2,187,487)
ADMIN REIMB - AV	(185,122)	0	(185,122)
ADMIN REIMB - W&S	(496,199)	0	(496,199)
 Functional Cost	 3,413,867	 0	 3,413,867
Allocation Step 1			
Inbound- All Others	825,918	825,918	0
Reallocate Admin Costs		(825,918)	825,918
1st Allocation	4,239,785	0	4,239,785
Allocation Step 2			
Inbound- All Others	15,270	15,270	0
Reallocate Admin Costs		(15,270)	15,270
2nd Allocation	15,270	0	15,270
Total For SB SB - Small Business Development			
Total Allocated	4,255,055	0	4,255,055

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department SB - Small Business Development

Activity - Business Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - Animal Services	1,154,889.58	0.1744	7,396		7,396	29	7,425
AT - County Attorney	204,674.07	0.0309	1,311		1,311		1,311
AU - Audit and Management	77,459.18	0.0117	496		496		496
BC - Building Code Compliance	558,672.43	0.0844	3,578		3,578	14	3,592
BL - Building	1,256,024.96	0.1897	8,044		8,044	32	8,076
BU - Strategic Business Management	2,426,382.23	0.3665	15,539		15,539		15,539
CA - Community Action Agency	7,050,031.55	1.0649	45,149		45,149	179	45,328
CC - County Commission	621,961.96	0.0939	3,983		3,983		3,983
CD - Community & Economic Development	143,618.67	0.0217	920		920	4	924
CE - County Executive	154,356.94	0.0233	989		989		989
CH - County-wide Health Planning	800.35	0.0001	5		5		5
CL - Clerk of Court	7,203,173.30	1.0880	46,130		46,130	183	46,313
CQ - Capital Improvement	8,826.17	0.0013	57		57		57
CR - Corrections & Rehabilitation	21,394,048.96	3.2315	137,010		137,010	543	137,553
CS - Consumer Services	406,842.97	0.0615	2,605		2,605	10	2,615
CU - Cultural Affairs	3,828,771.55	0.5783	24,520		24,520	97	24,617
DA - ADA Coordination	109,288.48	0.0165	700		700		700
DE - Environmental Resources Mgmt	7,443,787.84	1.1244	47,671		47,671	189	47,860
EH - Dpt of Emgncy Mgmt/ Homeland Scty	100,268.33	0.0151	642		642	3	645
EL - Elections	11,572,097.70	1.7479	74,109		74,109	294	74,403
ER - Human Resources	2,363,067.71	0.3569	15,133		15,133		15,133
ET - Enterprise Technology Services	49,551,121.04	7.4846	317,331		317,331		317,331
FE - Fair Employment Practices	284.46		2		2		2
FN - Finance	2,490,923.95	0.3763	15,952		15,952		15,952
FR - Fire	48,904,275.64	7.3869	313,189		313,189	1,241	314,430
GG - General Government	18,362.72	0.0028	118		118		118
GI - Government Information Center	1,739,800.52	0.2628	11,142		11,142		11,142
GS01 - General Services Administration	3,239,185.69	0.4893	20,744		20,744	82	20,826
GS02 - Fleet Management	58,803,289.16	8.8821	376,583		376,583	1,492	378,075
GS03 - Materials Management	10,476,179.76	1.5824	67,091		67,091	266	67,357

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department SB - Small Business Development

Activity - Business Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GS05 - Risk Management	9,713,737.13	1.4672	62,208		62,208	246	62,454
GS06 - Facilities & Utilities Mgmt	55,603,790.23	8.3989	356,093		356,093	1,411	357,504
GS09 - Design & Construction Svcs	18,167,147.55	2.7441	116,345		116,345	461	116,806
GS10 - Real Estate Development	1,832,886.01	0.2769	11,738		11,738	47	11,785
GS30 - General Services Major Capital	7,371,625.07	1.1135	47,209		47,209	187	47,396
HS - Human Services	4,337,343.94	0.6551	27,777		27,777	110	27,887
HT - Homeless Trust	13,355.77	0.0020	86		86		86
IC - International Consortium	18,627.72	0.0028	119		119		119
IG - Inspector General	51,987.22	0.0079	333		333		333
JU - Juvenile Assessment Center	1,876,564.93	0.2835	12,018		12,018	48	12,066
LB - Libraries	6,736,888.47	1.0176	43,144		43,144	171	43,315
ME - Medical Examiner	3,277,678.91	0.4951	20,991		20,991	83	21,074
MM - Metro-Miami Action Plan Trust	50,105.30	0.0076	321		321	1	322
MP - Metropolitan Planning Organization	44,331.95	0.0067	284		284	1	285
MT - Transit	126,690,513.52	19.1367	811,340		811,340	3,214	814,554
ND - Non-Department	41,578.35	0.0063	266		266	1	267
OC - Office of the Courts	602,475.70	0.0910	3,858		3,858	15	3,873
OF - Film and Entertainment	43,791.80	0.0066	280		280	1	281
PA - Property Appraiser	873,291.43	0.1319	5,593		5,593	22	5,615
PD - Police	27,298,108.42	4.1233	174,820		174,820	693	175,513
PM - Procurement Management	207,509.05	0.0313	1,329		1,329		1,329
PR - Park & Recreation	40,494,611.40	6.1166	259,332		259,332	1,027	260,359
PW - Public Works	67,365,099.41	10.1754	431,414		431,414	1,709	433,123
PZ - Planning & Zoning	181,360.56	0.0274	1,161		1,161	5	1,166
RB - Community Advocacy	45,201.59	0.0068	289		289	1	290
SB - Small Business Development	158,590.94	0.0240	1,016		1,016		1,016
SP - Seaport	12,850,294.45	1.9410	82,295		82,295	326	82,621
SW - Solid Waste Management	29,104,673.58	4.3962	186,390		186,390	738	187,128
TM - Team Metro	903,188.76	0.1364	5,784		5,784	23	5,807
TT - Office of the CITT	216,246.73	0.0327	1,385		1,385	5	1,390

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .4 - Detail Activity Allocations
For Department SB - Small Business Development

Activity - Business Development

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VZ - Vizcaya Museum and Gardens	613,351.84	0.0926	3,928		3,928	16	3,944
All Other	1,951,808.39	0.2948	12,500		12,500	50	12,550
SubTotal	662,040,233.99	100.0000	4,239,785		4,239,785	15,270	4,255,055
TOTAL	662,040,233.99	100.0000	4,239,785		4,239,785	15,270	4,255,055

Allocation Basis: Purchase Order Payment Amounts by Department

Allocation Source: FY 2008 PO Payment Amount and Count by Department - Finance

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department SB - Small Business Development

Receiving Department	Total	Business Development
AD - Animal Services	7,425	7,425
AT - County Attorney	1,311	1,311
AU - Audit and Management	496	496
BC - Building Code Compliance	3,592	3,592
BL - Building	8,076	8,076
BU - Strategic Business	15,539	15,539
CA - Community Action Agency	45,328	45,328
CC - County Commission	3,983	3,983
CD - Community & Economic	924	924
CE - County Executive	989	989
CH - County-wide Health	5	5
CL - Clerk of Court	46,313	46,313
CQ - Capital Improvement	57	57
CR - Corrections &	137,553	137,553
CS - Consumer Services	2,615	2,615
CU - Cultural Affairs	24,617	24,617
DA - ADA Coordination	700	700
DE - Environmental Resources	47,860	47,860
EH - Dpt of Emgncy Mgmt/	645	645
EL - Elections	74,403	74,403
ER - Human Resources	15,133	15,133
ET - Enterprise Technology	317,331	317,331
FE - Fair Employment	2	2
FN - Finance	15,952	15,952
FR - Fire	314,430	314,430
GG - General Government	118	118
GI - Government Information	11,142	11,142
GS01 - General Services	20,826	20,826
GS02 - Fleet Management	378,075	378,075
GS03 - Materials Management	67,357	67,357
GS05 - Risk Management	62,454	62,454
GS06 - Facilities & Utilities	357,504	357,504
GS09 - Design & Construction	116,806	116,806



Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department SB - Small Business Development

Receiving Department	Total	Business Development
GS10 - Real Estate	11,785	11,785
GS30 - General Services Major	47,396	47,396
HS - Human Services	27,887	27,887
HT - Homeless Trust	86	86
IC - International Consortium	119	119
IG - Inspector General	333	333
JU - Juvenile Assessment	12,066	12,066
LB - Libraries	43,315	43,315
ME - Medical Examiner	21,074	21,074
MM - Metro-Miami Action Plan	322	322
MP - Metropolitan Planning	285	285
MT - Transit	814,554	814,554
ND - Non-Department	267	267
OC - Office of the Courts	3,873	3,873
OF - Film and Entertainment	281	281
PA - Property Appraiser	5,615	5,615
PD - Police	175,513	175,513
PM - Procurement	1,329	1,329
PR - Park & Recreation	260,359	260,359
PW - Public Works	433,123	433,123
PZ - Planning & Zoning	1,166	1,166
RB - Community Advocacy	290	290
SB - Small Business	1,016	1,016
SP - Seaport	82,621	82,621
SW - Solid Waste Management	187,128	187,128
TM - Team Metro	5,807	5,807
TT - Office of the CITT	1,390	1,390
VZ - Vizcaya Museum and	3,944	3,944
All Other	12,550	12,550

Miami-Dade County, Florida
OMB Circular A-87 Cost Allocation Plan
for the Fiscal Year Ended September 30, 2008
Schedule .5 - Allocation Summary
For Department SB - Small Business Development

Receiving Department	Total	Business Development
Direct Billed	0	0
Total	<u>4,255,055</u>	<u>4,255,055</u>

Indirect Cost Rate Base Computation

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
AD	ANIMAL SERVICES DEPARTMENT		001	SALARIES		00110	EMPLOYEE REGULAR		3,879,435.29
						00112	PART TIME EMPLOYEE		154,191.55
						00113	VACATION RELIEF AND SEASONAL HELP		
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		2,262.69
						00120	EXECUTIVE BENEFIT PAYMENTS		37,248.30
						00122	FLEX DOLLARS		117,050.40
						00123	FLEX RETROACTIVE ADJUSTMENT		11,526.30
						00125	LONGEVITY PAYMENTS		22,983.51
						00126	WORKING OUT OF CLASSIFICATION		8,192.94
						00128	TUITION REFUND		1,807.71
						00131	MILITARY ACTIVE DUTY		25,344.48
						00132	MILITARY LEAVE PAY		2,450.71
						00133	JURY DUTY PAY		724.14
						00134	UNION ACTIVITY PAY		
						00135	JOB INJURY PAY		19,262.10
						00136	UNIFORM & LIEU OF ALLOWANCES		3,738.96
						00137	TOOL ALLOWANCE		
						00139	AWARDS & SPECIAL RECOGNITION		334.08
						00150	SICK PAY		171,025.25
						00151	HOLIDAY PAY		198,072.76
						00152	ANNUAL LEAVE PAY		267,431.39
						00153	COMPENSATORY TIME PAY		1,970.26
						00154	PAYMENT FOR UNUSED SICK LEAVE		3,532.21
						00155	TERMINATION PAYMENTS		45,933.94
						00160	EMPLOYEE OVERTIME OT		76,353.56
						00180	CROSS INDEX SALARIES DISTRIBUTION		
						00192	SALARIES REIMBURSEMENTS		(2,705.85)
						00197	WAGE ACCRUALS		21,888.36
						00199	SALARIES - BUDGET ONLY		
AD Total									5,070,055.04
BC	BUILDING CODE COMPLIANCE DEPARTMENT		001	SALARIES		00110	EMPLOYEE REGULAR		4,455,817.13
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		20,212.58
						00120	EXECUTIVE BENEFIT PAYMENTS		78,166.96
						00122	FLEX DOLLARS		86,780.38
						00123	FLEX RETROACTIVE ADJUSTMENT		2,674.82
						00125	LONGEVITY PAYMENTS		36,455.94
						00126	WORKING OUT OF CLASSIFICATION		20,293.62
						00128	TUITION REFUND		4,154.75
						00133	JURY DUTY PAY		2,879.90
						00135	JOB INJURY PAY		7,600.96
						00138	EMPLOYEE SUGGESTION AWARD		

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
BC	BUILDING CODE COMPLIANCE DEPARTMENT		001	SALARIES		00139	AWARDS & SPECIAL RECOGNITION		
						00150	SICK PAY		110,505.76
						00151	HOLIDAY PAY		231,085.93
						00152	ANNUAL LEAVE PAY		321,179.55
						00154	PAYMENT FOR UNUSED SICK LEAVE		72,177.48
						00155	TERMINATION PAYMENTS		35,176.97
						00160	EMPLOYEE OVERTIME OT		37,034.67
						00170	EXTRA DUTY PAY		238,162.50
						00180	CROSS INDEX SALARIES DISTRIBUTION		20,786.89
						00192	SALARIES REIMBURSEMENTS		(5,326.04)
						00197	WAGE ACCRUALS		40,526.40
						00199	SALARIES - BUDGET ONLY		
BC Total									5,816,347.15
BL	BUILDING DEPT		001	SALARIES		00110	EMPLOYEE REGULAR		15,685,293.59
						00112	PART TIME EMPLOYEE		2,268.98
						00113	VACATION RELIEF AND SEASONAL HELP		
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		24,846.31
						00120	EXECUTIVE BENEFIT PAYMENTS		117,813.04
						00122	FLEX DOLLARS		289,158.24
						00123	FLEX RETROACTIVE ADJUSTMENT		7,097.26
						00125	LONGEVITY PAYMENTS		152,407.92
						00126	WORKING OUT OF CLASSIFICATION		8,167.26
						00128	TUITION REFUND		8,696.81
						00131	MILITARY ACTIVE DUTY		
						00132	MILITARY LEAVE PAY		10,743.29
						00133	JURY DUTY PAY		14,360.42
						00134	UNION ACTIVITY PAY		2,925.00
						00135	JOB INJURY PAY		177.37
						00138	EMPLOYEE SUGGESTION AWARD		
						00139	AWARDS & SPECIAL RECOGNITION		6,673.02
						00150	SICK PAY		556,223.07
						00151	HOLIDAY PAY		864,119.05
						00152	ANNUAL LEAVE PAY		1,124,412.47
						00154	PAYMENT FOR UNUSED SICK LEAVE		89,420.57
						00155	TERMINATION PAYMENTS		64,132.45
						00160	EMPLOYEE OVERTIME OT		238,556.80
						00170	EXTRA DUTY PAY		210,655.00
						00180	CROSS INDEX SALARIES DISTRIBUTION		(27,180.13)
						00184	HURRICANE OVERTIME		
						00192	SALARIES REIMBURSEMENTS		(73,591.52)
						00197	WAGE ACCRUALS		27,501.62

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE										
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total	
BL	BUILDING DEPT		001	SALARIES		00199	SALARIES - BUDGET ONLY			
BL Total									19,404,877.89	
CA	COMMUNITY ACTION AGENCY		001	SALARIES		00110	EMPLOYEE REGULAR		21,352,991.01	
						00112	PART TIME EMPLOYEE		738,657.68	
						00113	VACATION RELIEF AND SEASONAL HELP		210,846.83	
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		68,185.61	
						00115	DEPENDENCY OR CLASSROOM ALLOWANCE		131,198.34	
						00120	EXECUTIVE BENEFIT PAYMENTS		121,578.97	
						00122	FLEX DOLLARS		624,161.42	
						00123	FLEX RETROACTIVE ADJUSTMENT		71,208.64	
						00125	LONGEVITY PAYMENTS		231,680.95	
						00126	WORKING OUT OF CLASSIFICATION		41,983.39	
						00128	TUITION REFUND		36,584.69	
						00129	DEATH BENEFIT PAYMENTS		9,718.37	
						00133	JURY DUTY PAY		13,702.45	
						00135	JOB INJURY PAY		51,416.12	
						00136	UNIFORM & LIEU OF ALLOWANCES		5,203.84	
						00139	AWARDS & SPECIAL RECOGNITION		556.80	
						00150	SICK PAY		978,688.74	
						00151	HOLIDAY PAY		1,152,185.47	
						00152	ANNUAL LEAVE PAY		1,544,881.75	
						00154	PAYMENT FOR UNUSED SICK LEAVE		182,265.00	
						00155	TERMINATION PAYMENTS		83,664.37	
						00160	EMPLOYEE OVERTIME OT		155,600.61	
						00172	OFF REGULAR DUTY COLLECTIONS		(3,565.56)	
						00180	CROSS INDEX SALARIES DISTRIBUTION		4,572,242.55	
						00191	FIREWATCH SALARIES REIMBURSEMENTS		(1,134.10)	
						00192	SALARIES REIMBURSEMENTS		(4,845,786.72)	
						00193	OVERTIME REIMBURSEMENTS		202.07	
						00197	WAGE ACCRUALS		180,042.59	
						00199	SALARIES - BUDGET ONLY			
CA Total									27,708,961.88	
CD	OFF COMMUNITY & ECONOMIC DEVELOPMENT		001	SALARIES		00110	EMPLOYEE REGULAR		6,567,147.96	
						00112	PART TIME EMPLOYEE			
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		15,493.91	
						00120	EXECUTIVE BENEFIT PAYMENTS		144,106.69	
						00122	FLEX DOLLARS		122,740.12	
						00123	FLEX RETROACTIVE ADJUSTMENT		4,217.45	
						00125	LONGEVITY PAYMENTS		76,230.40	
						00126	WORKING OUT OF CLASSIFICATION		1,148.53	
						00128	TUITION REFUND		7,049.23	

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE																
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION		Total						
CD	OFF COMMUNITY & ECONOMIC DEVELOPMENT		001	SALARIES		00131		MILITARY ACTIVE DUTY		9,932.02						
						00132		MILITARY LEAVE PAY		3,744.79						
						00133		JURY DUTY PAY		2,104.18						
						00135		JOB INJURY PAY		44,806.81						
						00139		AWARDS & SPECIAL RECOGNITION		345.60						
						00141		CAR ALLOWANCE								
						00150		SICK PAY		216,659.01						
						00151		HOLIDAY PAY		315,224.13						
						00152		ANNUAL LEAVE PAY		459,346.18						
						00154		PAYMENT FOR UNUSED SICK LEAVE		17,327.29						
						00155		TERMINATION PAYMENTS		95,653.44						
						00160		EMPLOYEE OVERTIME OT		66,989.59						
						00180		CROSS INDEX SALARIES DISTRIBUTION		1,817,271.97						
						00192		SALARIES REIMBURSEMENTS		5,825.74						
						00197		WAGE ACCRUALS		106,774.58						
CD Total										10,100,139.62						
CH	COUNTYWIDE HEALTH PLANNING		001	SALARIES		00110		EMPLOYEE REGULAR		436,992.76						
						00112		PART TIME EMPLOYEE								
						00120		EXECUTIVE BENEFIT PAYMENTS		44,523.26						
						00122		FLEX DOLLARS		6,128.62						
						00133		JURY DUTY PAY								
						00135		JOB INJURY PAY								
						00139		AWARDS & SPECIAL RECOGNITION								
						00150		SICK PAY		3,717.75						
						00151		HOLIDAY PAY		23,372.14						
						00152		ANNUAL LEAVE PAY		26,908.22						
						00155		TERMINATION PAYMENTS		2,693.06						
						00180		CROSS INDEX SALARIES DISTRIBUTION		23,512.66						
						00197		WAGE ACCRUALS		(800.42)						
						CH Total										567,048.05
						CL	CLERK OF COURT		001	SALARIES		00110		EMPLOYEE REGULAR		50,019,522.63
00111		COMPENSATION OF ELECTED OFFICIALS		172,636.10												
00112		PART TIME EMPLOYEE		1,366,859.37												
00113		VACATION RELIEF AND SEASONAL HELP		26,634.50												
00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)		3,418.19												
00120		EXECUTIVE BENEFIT PAYMENTS		383,966.25												
00122		FLEX DOLLARS		1,462,590.32												
00123		FLEX RETROACTIVE ADJUSTMENT		112,853.87												
00125		LONGEVITY PAYMENTS		686,626.07												
00126		WORKING OUT OF CLASSIFICATION		17,234.86												
00128		TUITION REFUND		93,457.30												

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
						00129		DEATH BENEFIT PAYMENTS	20,118.28
						00131		MILITARY ACTIVE DUTY	32,366.81
						00132		MILITARY LEAVE PAY	2,945.65
						00133		JURY DUTY PAY	31,338.91
						00134		UNION ACTIVITY PAY	37,154.44
						00135		JOB INJURY PAY	34,857.70
						00136		UNIFORM & LIEU OF ALLOWANCES	28.00
						00138		EMPLOYEE SUGGESTION AWARD	270.71
						00139		AWARDS & SPECIAL RECOGNITION	9,718.34
						00150		SICK PAY	1,882,043.54
						00151		HOLIDAY PAY	2,676,353.58
						00152		ANNUAL LEAVE PAY	3,689,720.49
						00153		COMPENSATORY TIME PAY	681.83
						00154		PAYMENT FOR UNUSED SICK LEAVE	214,929.99
						00155		TERMINATION PAYMENTS	236,484.87
						00160		EMPLOYEE OVERTIME OT	1,998,087.35
						00180		CROSS INDEX SALARIES DISTRIBUTION	56,302,406.88
						00182		PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	23,943.12
						00184		HURRICANE OVERTIME	(281.35)
						00192		SALARIES REIMBURSEMENTS	(53,721,423.53)
						00197		WAGE ACCRUALS	501,421.43
						00198		WAGE ACCRUALS-OTHER ENTITIES	
						00199		SALARIES - BUDGET ONLY	
CL Total									68,318,966.50
CR	CORRECTIONS & REHABILITATION		001	SALARIES		00110		EMPLOYEE REGULAR	125,179,103.56
						00112		PART TIME EMPLOYEE	108,389.96
						00113		VACATION RELIEF AND SEASONAL HELP	2,352.76
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	101,217.36
						00120		EXECUTIVE BENEFIT PAYMENTS	186,001.58
						00122		FLEX DOLLARS	2,827,099.55
						00123		FLEX RETROACTIVE ADJUSTMENT	21,565.19
						00125		LONGEVITY PAYMENTS	1,533,802.73
						00126		WORKING OUT OF CLASSIFICATION	96,773.39
						00128		TUITION REFUND	89,733.17
						00129		DEATH BENEFIT PAYMENTS	
						00131		MILITARY ACTIVE DUTY	227,209.74
						00132		MILITARY LEAVE PAY	100,322.46
						00133		JURY DUTY PAY	72,205.03
						00134		UNION ACTIVITY PAY	18,529.99
						00135		JOB INJURY PAY	583,773.91
						00136		UNIFORM & LIEU OF ALLOWANCES	610,448.86

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE											
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION		Total	
						00137		TOOL ALLOWANCE		12,614.88	
						00138		EMPLOYEE SUGGESTION AWARD		1,495.03	
						00139		AWARDS & SPECIAL RECOGNITION		2,577.13	
						00143		MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)		2,461.50	
						00150		SICK PAY		4,481,869.08	
						00151		HOLIDAY PAY		8,156,513.94	
						00152		ANNUAL LEAVE PAY		9,272,402.36	
						00153		COMPENSATORY TIME PAY		2,100,082.22	
						00154		PAYMENT FOR UNUSED SICK LEAVE		879,121.51	
						00155		TERMINATION PAYMENTS		612,508.29	
						00160		EMPLOYEE OVERTIME OT		29,163,263.75	
						00170		EXTRA DUTY PAY		21,736.00	
						00171		EXTRA DUTY REIMBURSEMENTS		(27,595.94)	
						00180		CROSS INDEX SALARIES DISTRIBUTION		129,826.43	
						00191		FIREWATCH SALARIES REIMBURSEMENTS			
						00192		SALARIES REIMBURSEMENTS		(747,777.36)	
						00193		OVERTIME REIMBURSEMENTS		(382,802.35)	
						00195		SICK LEAVE REIMBURSEMENT			
						00197		WAGE ACCRUALS		1,504,103.66	
						00199		SALARIES - BUDGET ONLY			
CR Total										186,940,929.37	
CS	CONSUMER SERVICES		001	SALARIES		00110		EMPLOYEE REGULAR		5,334,128.56	
						00112		PART TIME EMPLOYEE		56,707.96	
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)		20,707.75	
						00120		EXECUTIVE BENEFIT PAYMENTS		74,577.32	
						00122		FLEX DOLLARS		118,219.06	
						00123		FLEX RETROACTIVE ADJUSTMENT		2,297.68	
						00125		LONGEVITY PAYMENTS		61,400.95	
						00126		WORKING OUT OF CLASSIFICATION		7,166.37	
						00128		TUITION REFUND		14,001.50	
						00132		MILITARY LEAVE PAY		8,917.32	
						00133		JURY DUTY PAY		5,152.43	
						00135		JOB INJURY PAY		187.94	
						00139		AWARDS & SPECIAL RECOGNITION		1,913.90	
						00150		SICK PAY		172,118.64	
						00151		HOLIDAY PAY		288,152.14	
						00152		ANNUAL LEAVE PAY		384,994.12	
						00154		PAYMENT FOR UNUSED SICK LEAVE		132,365.52	
						00155		TERMINATION PAYMENTS		73,610.38	
						00160		EMPLOYEE OVERTIME OT		71,533.19	
						00180		CROSS INDEX SALARIES DISTRIBUTION		230,305.00	

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
						00182		PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	
						00183		HURRICANE SALARIES	
						00192		SALARIES REIMBURSEMENTS	(43,944.06)
						00194		EIP REIMBURSEMENTS	(251,000.00)
						00195		SICK LEAVE REIMBURSEMENT	
						00197		WAGE ACCRUALS	33,169.25
						00199		SALARIES - BUDGET ONLY	
CS Total									6,796,682.92
CU	CULTURAL AFFAIRS		001	SALARIES		00110		EMPLOYEE REGULAR	1,662,826.97
						00112		PART TIME EMPLOYEE	35,368.40
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	270.70
						00120		EXECUTIVE BENEFIT PAYMENTS	72,154.37
						00122		FLEX DOLLARS	29,040.48
						00125		LONGEVITY PAYMENTS	14,691.32
						00126		WORKING OUT OF CLASSIFICATION	391.09
						00133		JURY DUTY PAY	767.92
						00139		AWARDS & SPECIAL RECOGNITION	169.95
						00150		SICK PAY	80,505.29
						00151		HOLIDAY PAY	93,805.15
						00152		ANNUAL LEAVE PAY	136,062.78
						00154		PAYMENT FOR UNUSED SICK LEAVE	20,275.64
						00155		TERMINATION PAYMENTS	32,862.53
						00160		EMPLOYEE OVERTIME OT	5,518.82
						00180		CROSS INDEX SALARIES DISTRIBUTION	
						00192		SALARIES REIMBURSEMENTS	(284,021.46)
						00197		WAGE ACCRUALS	6,805.84
CU Total									1,907,495.79
DE	DPT ENVIRONMENTAL RESOURCES MANAGEMENT		001	SALARIES		00110		EMPLOYEE REGULAR	24,733,722.81
						00112		PART TIME EMPLOYEE	304,395.98
						00113		VACATION RELIEF AND SEASONAL HELP	9,191.48
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	125,689.45
						00120		EXECUTIVE BENEFIT PAYMENTS	90,595.37
						00122		FLEX DOLLARS	505,917.20
						00123		FLEX RETROACTIVE ADJUSTMENT	10,016.78
						00125		LONGEVITY PAYMENTS	270,713.60
						00126		WORKING OUT OF CLASSIFICATION	17,905.81
						00128		TUITION REFUND	27,188.93
						00129		DEATH BENEFIT PAYMENTS	
						00131		MILITARY ACTIVE DUTY	22,567.81
						00132		MILITARY LEAVE PAY	7,094.87
						00133		JURY DUTY PAY	30,311.95

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
						00134		UNION ACTIVITY PAY	63.30
						00135		JOB INJURY PAY	11,163.92
						00139		AWARDS & SPECIAL RECOGNITION	7,943.74
						00150		SICK PAY	986,100.77
						00151		HOLIDAY PAY	1,324,151.67
						00152		ANNUAL LEAVE PAY	1,954,118.34
						00154		PAYMENT FOR UNUSED SICK LEAVE	163,527.51
						00155		TERMINATION PAYMENTS	141,600.86
						00160		EMPLOYEE OVERTIME OT	314,449.75
						00180		CROSS INDEX SALARIES DISTRIBUTION	4,123,069.58
						00182		PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	362.24
						00184		HURRICANE OVERTIME	
						00185		CROSS INDEX OVERTIME DISTRIB	405.43
						00192		SALARIES REIMBURSEMENTS	(4,592,742.93)
						00197		WAGE ACCRUALS	188,600.13
						00199		SALARIES - BUDGET ONLY	
DE Total									30,778,126.35
EC	COMMISSION ON ETHICS AND PUBLIC TRUST		001	SALARIES		00110		EMPLOYEE REGULAR	1,128,502.77
						00112		PART TIME EMPLOYEE	54,985.00
						00113		VACATION RELIEF AND SEASONAL HELP	4,629.85
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	598.13
						00120		EXECUTIVE BENEFIT PAYMENTS	48,547.84
						00122		FLEX DOLLARS	15,579.42
						00125		LONGEVITY PAYMENTS	
						00126		WORKING OUT OF CLASSIFICATION	
						00128		TUITION REFUND	4,889.84
						00133		JURY DUTY PAY	1,151.13
						00150		SICK PAY	38,649.31
						00151		HOLIDAY PAY	60,051.98
						00152		ANNUAL LEAVE PAY	61,313.00
						00180		CROSS INDEX SALARIES DISTRIBUTION	
						00197		WAGE ACCRUALS	9,029.77
EC Total									1,427,928.04
EH	DPT. OF EMGNCY MNGMT/HOMELAND SCTY		001	SALARIES		00110		EMPLOYEE REGULAR	1,386,385.67
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	227.55
						00120		EXECUTIVE BENEFIT PAYMENTS	14,300.45
						00122		FLEX DOLLARS	23,214.16
						00125		LONGEVITY PAYMENTS	7,088.96
						00126		WORKING OUT OF CLASSIFICATION	4,792.42
						00137		TOOL ALLOWANCE	
						00150		SICK PAY	22,073.65

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
EH	DPT. OF EMGNCY MNGMT/HOMELAND SCTY		001	SALARIES		00151		HOLIDAY PAY	71,022.28
						00152		ANNUAL LEAVE PAY	90,816.67
						00154		PAYMENT FOR UNUSED SICK LEAVE	39,501.00
						00155		TERMINATION PAYMENTS	40,446.67
						00160		EMPLOYEE OVERTIME OT	1,468.39
						00180		CROSS INDEX SALARIES DISTRIBUTION	372,253.82
						00192		SALARIES REIMBURSEMENTS	(370,611.43)
						00197		WAGE ACCRUALS	11,591.50
EH Total									1,714,571.76
EL	ELECTIONS		001	SALARIES		00110		EMPLOYEE REGULAR	5,762,720.47
						00112		PART TIME EMPLOYEE	12,156.33
						00113		VACATION RELIEF AND SEASONAL HELP	4,698,484.26
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	246,658.31
						00115		DEPENDENCY OR CLASSROOM ALLOWANCE	262.15
						00120		EXECUTIVE BENEFIT PAYMENTS	121,827.60
						00122		FLEX DOLLARS	122,138.60
						00123		FLEX RETROACTIVE ADJUSTMENT	2,914.86
						00125		LONGEVITY PAYMENTS	55,713.39
						00126		WORKING OUT OF CLASSIFICATION	2,534.66
						00128		TUITION REFUND	9,128.35
						00133		JURY DUTY PAY	1,602.91
						00135		JOB INJURY PAY	14,052.31
						00138		EMPLOYEE SUGGESTION AWARD	
						00139		AWARDS & SPECIAL RECOGNITION	2,783.94
						00150		SICK PAY	114,616.16
						00151		HOLIDAY PAY	283,209.55
						00152		ANNUAL LEAVE PAY	261,187.47
						00154		PAYMENT FOR UNUSED SICK LEAVE	5,772.24
						00155		TERMINATION PAYMENTS	69,609.88
						00160		EMPLOYEE OVERTIME OT	2,365,963.12
						00180		CROSS INDEX SALARIES DISTRIBUTION	63,945.46
						00192		SALARIES REIMBURSEMENTS	(586.80)
						00197		WAGE ACCRUALS	443,939.55
						00199		SALARIES - BUDGET ONLY	
EL Total									14,660,634.77
EZ	EMPOWERMENT ZONE		001	SALARIES		00110		EMPLOYEE REGULAR	3,906.60
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	
						00120		EXECUTIVE BENEFIT PAYMENTS	580.76
						00122		FLEX DOLLARS	81.92
						00125		LONGEVITY PAYMENTS	
						00128		TUITION REFUND	

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
EZ	EMPOWERMENT ZONE		001	SALARIES		00150	SICK PAY		16,129.29
						00151	HOLIDAY PAY		518.21
						00152	ANNUAL LEAVE PAY		48,569.84
						00155	TERMINATION PAYMENTS		4,404.79
						00160	EMPLOYEE OVERTIME OT		
						00180	CROSS INDEX SALARIES DISTRIBUTION		
						00192	SALARIES REIMBURSEMENTS		
						00197	WAGE ACCRUALS		(18,687.58)
EZ Total									55,503.83
FR	FIRE DEPARTMENT		001	SALARIES		00110	EMPLOYEE REGULAR		161,465,008.86
						00112	PART TIME EMPLOYEE		2,415,455.64
						00113	VACATION RELIEF AND SEASONAL HELP		34,823.25
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		35,403.52
						00116	EMERGENCY PREPAREDNESS PAY		2,192.50
						00120	EXECUTIVE BENEFIT PAYMENTS		213,974.89
						00122	FLEX DOLLARS		2,604,581.98
						00123	FLEX RETROACTIVE ADJUSTMENT		16,916.93
						00125	LONGEVITY PAYMENTS		1,684,789.47
						00126	WORKING OUT OF CLASSIFICATION		768,182.83
						00128	TUITION REFUND		442,518.16
						00129	DEATH BENEFIT PAYMENTS		5,549.29
						00131	MILITARY ACTIVE DUTY		328,594.46
						00132	MILITARY LEAVE PAY		297,985.92
						00133	JURY DUTY PAY		40,908.01
						00134	UNION ACTIVITY PAY		566,014.90
						00135	JOB INJURY PAY		1,717,776.67
						00136	UNIFORM & LIEU OF ALLOWANCES		450.00
						00137	TOOL ALLOWANCE		20,500.39
						00138	EMPLOYEE SUGGESTION AWARD		6,025.74
						00139	AWARDS & SPECIAL RECOGNITION		4,778.64
						00143	MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)		
						00150	SICK PAY		6,777,170.87
						00151	HOLIDAY PAY		10,924,604.79
						00152	ANNUAL LEAVE PAY		11,951,168.16
						00153	COMPENSATORY TIME PAY		339,683.26
						00154	PAYMENT FOR UNUSED SICK LEAVE		2,228,450.44
						00155	TERMINATION PAYMENTS		2,088,772.16
						00160	EMPLOYEE OVERTIME OT		16,945,692.37
						00162	OT SPECIAL EVENTS POLICE / FIRE		492,541.85
						00170	EXTRA DUTY PAY		1,672,576.19
						00180	CROSS INDEX SALARIES DISTRIBUTION		420,292.89

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
						00182		PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	100,300.94
						00184		HURRICANE OVERTIME	(19,660.16)
						00188		AIRPORT OVERTIME REIMBURSEMENT	667,577.35
						00189		AIR RESCUE OVERTIME REIMBURSEMENT	(31,965.44)
						00191		FIREWATCH SALARIES REIMBURSEMENTS	
						00192		SALARIES REIMBURSEMENTS	(88,450.59)
						00193		OVERTIME REIMBURSEMENTS	52,003.27
						00194		EIP REIMBURSEMENTS	(633,670.53)
						00195		SICK LEAVE REIMBURSEMENT	
						00197		WAGE ACCRUALS	1,799,161.23
FR Total									228,358,681.10
GS	GENERAL SERVICES ADMINISTRATION		001	SALARIES		00110		EMPLOYEE REGULAR	38,657,739.14
						00112		PART TIME EMPLOYEE	506,060.59
						00113		VACATION RELIEF AND SEASONAL HELP	5,899.26
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	87,239.17
						00120		EXECUTIVE BENEFIT PAYMENTS	114,428.20
						00122		FLEX DOLLARS	873,163.33
						00123		FLEX RETROACTIVE ADJUSTMENT	20,385.62
						00124		SALARY BONUS	
						00125		LONGEVITY PAYMENTS	453,492.68
						00126		WORKING OUT OF CLASSIFICATION	20,074.50
						00128		TUITION REFUND	14,001.19
						00129		DEATH BENEFIT PAYMENTS	
						00131		MILITARY ACTIVE DUTY	11,576.14
						00132		MILITARY LEAVE PAY	12,089.66
						00133		JURY DUTY PAY	22,647.37
						00134		UNION ACTIVITY PAY	39,079.97
						00135		JOB INJURY PAY	174,187.34
						00137		TOOL ALLOWANCE	123,182.74
						00138		EMPLOYEE SUGGESTION AWARD	
						00139		AWARDS & SPECIAL RECOGNITION	9,168.77
						00150		SICK PAY	1,425,406.98
						00151		HOLIDAY PAY	2,096,288.73
						00152		ANNUAL LEAVE PAY	2,797,996.21
						00154		PAYMENT FOR UNUSED SICK LEAVE	239,153.29
						00155		TERMINATION PAYMENTS	204,807.64
						00160		EMPLOYEE OVERTIME OT	2,232,055.03
						00180		CROSS INDEX SALARIES DISTRIBUTION	1,147,120.14
						00184		HURRICANE OVERTIME	(47,816.79)
						00192		SALARIES REIMBURSEMENTS	(811,925.67)
						00195		SICK LEAVE REIMBURSEMENT	

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
GS	GENERAL SERVICES ADMINISTRATION		001	SALARIES		00197	WAGE ACCRUALS		383,485.54
						00199	SALARIES - BUDGET ONLY		
GS Total									50,810,986.77
HS	DPT OF HUMAN SERVICES		001	SALARIES		00110	EMPLOYEE REGULAR		33,972,297.97
						00112	PART TIME EMPLOYEE		231,973.21
						00113	VACATION RELIEF AND SEASONAL HELP		100,804.82
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		59,932.83
						00115	DEPENDENCY OR CLASSROOM ALLOWANCE		37,216.64
						00116	EMERGENCY PREPAREDNESS PAY		
						00120	EXECUTIVE BENEFIT PAYMENTS		168,763.46
						00122	FLEX DOLLARS		920,452.34
						00123	FLEX RETROACTIVE ADJUSTMENT		94,266.45
						00125	LONGEVITY PAYMENTS		551,478.80
						00126	WORKING OUT OF CLASSIFICATION		26,553.93
						00128	TUITION REFUND		47,019.53
						00129	DEATH BENEFIT PAYMENTS		9,237.68
						00132	MILITARY LEAVE PAY		1,007.90
						00133	JURY DUTY PAY		38,020.68
						00134	UNION ACTIVITY PAY		21,208.91
						00135	JOB INJURY PAY		118,448.77
						00136	UNIFORM & LIEU OF ALLOWANCES		24,900.00
						00139	AWARDS & SPECIAL RECOGNITION		5,507.32
						00150	SICK PAY		1,432,169.64
						00151	HOLIDAY PAY		1,850,542.61
						00152	ANNUAL LEAVE PAY		2,543,448.92
						00154	PAYMENT FOR UNUSED SICK LEAVE		356,934.28
						00155	TERMINATION PAYMENTS		346,460.39
						00160	EMPLOYEE OVERTIME OT		715,065.85
						00180	CROSS INDEX SALARIES DISTRIBUTION		5,763,876.39
						00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY		10,751.28
						00184	HURRICANE OVERTIME		
						00191	FIREWATCH SALARIES REIMBURSEMENTS		(1,347.75)
						00192	SALARIES REIMBURSEMENTS		(8,323,559.36)
						00193	OVERTIME REIMBURSEMENTS		
						00197	WAGE ACCRUALS		(204,292.67)
						00198	WAGE ACCRUALS-OTHER ENTITIES		(12,137.09)
						00199	SALARIES - BUDGET ONLY		
HS Total									40,907,003.73
HT	HOMELESS TRUST		001	SALARIES		00110	EMPLOYEE REGULAR		788,017.48
						00120	EXECUTIVE BENEFIT PAYMENTS		51,835.09
						00122	FLEX DOLLARS		15,264.84

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE											
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION		Total	
HT	HOMELESS TRUST		001	SALARIES		00123	FLEX RETROACTIVE ADJUSTMENT			67.24	
						00125	LONGEVITY PAYMENTS			5,760.13	
						00128	TUITION REFUND			6,492.50	
						00133	JURY DUTY PAY			138.26	
						00139	AWARDS & SPECIAL RECOGNITION				
						00150	SICK PAY			35,915.09	
						00151	HOLIDAY PAY			42,294.28	
						00152	ANNUAL LEAVE PAY			46,023.24	
						00180	CROSS INDEX SALARIES DISTRIBUTION			262,075.20	
						00192	SALARIES REIMBURSEMENTS			(266,517.71)	
						00197	WAGE ACCRUALS			6,333.90	
						00199	SALARIES - BUDGET ONLY				
HT Total										993,699.54	
HU	HURRICANE RECOVERY		001	SALARIES		00160	EMPLOYEE OVERTIME OT			(1,049.81)	
						00180	CROSS INDEX SALARIES DISTRIBUTION			2,433.50	
						00183	HURRICANE SALARIES			183,052.81	
						00184	HURRICANE OVERTIME			90,135.02	
						00190	FIREWATCH OVERTIME REIMBURSEMENTS			101.01	
						00193	OVERTIME REIMBURSEMENTS			759.09	
HU Total										275,431.62	
IC	INTERNATIONAL CONSORTIUM		001	SALARIES		00110	EMPLOYEE REGULAR			666,385.70	
						00112	PART TIME EMPLOYEE			30,704.41	
						00120	EXECUTIVE BENEFIT PAYMENTS			42,409.48	
						00122	FLEX DOLLARS			11,416.88	
						00123	FLEX RETROACTIVE ADJUSTMENT			229.74	
						00126	WORKING OUT OF CLASSIFICATION			167.09	
						00133	JURY DUTY PAY			2,003.33	
						00150	SICK PAY			21,641.38	
						00151	HOLIDAY PAY			34,890.37	
						00152	ANNUAL LEAVE PAY			28,935.58	
						00155	TERMINATION PAYMENTS			2,475.57	
						00160	EMPLOYEE OVERTIME OT			1,242.01	
						00180	CROSS INDEX SALARIES DISTRIBUTION				
						00192	SALARIES REIMBURSEMENTS				
						00197	WAGE ACCRUALS			5,132.51	
IC Total										847,634.05	
JU	JUVENILE ASSESSMENT CENTER (JAC)		001	SALARIES		00110	EMPLOYEE REGULAR			5,071,500.17	
						00113	VACATION RELIEF AND SEASONAL HELP				
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)			3,903.91	
						00120	EXECUTIVE BENEFIT PAYMENTS			72,153.89	
						00122	FLEX DOLLARS			128,333.06	

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
JU	JUVENILE ASSESSMENT CENTER (JAC)		001	SALARIES		00123		FLEX RETROACTIVE ADJUSTMENT	2,468.02
						00125		LONGEVITY PAYMENTS	33,649.42
						00126		WORKING OUT OF CLASSIFICATION	4,127.76
						00128		TUITION REFUND	11,470.39
						00132		MILITARY LEAVE PAY	
						00133		JURY DUTY PAY	5,956.09
						00135		JOB INJURY PAY	657.67
						00139		AWARDS & SPECIAL RECOGNITION	
						00150		SICK PAY	206,886.94
						00151		HOLIDAY PAY	284,733.82
						00152		ANNUAL LEAVE PAY	283,729.02
						00154		PAYMENT FOR UNUSED SICK LEAVE	20,154.67
						00155		TERMINATION PAYMENTS	30,688.11
						00160		EMPLOYEE OVERTIME OT	25,783.07
						00180		CROSS INDEX SALARIES DISTRIBUTION	(10,880.91)
						00197		WAGE ACCRUALS	35,301.19
JU Total									6,210,616.29
LB	LIBRARIES		001	SALARIES		00110		EMPLOYEE REGULAR	22,212,396.86
						00112		PART TIME EMPLOYEE	2,120,823.13
						00113		VACATION RELIEF AND SEASONAL HELP	113,374.71
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	130,914.61
						00115		DEPENDENCY OR CLASSROOM ALLOWANCE	4,911.06
						00116		EMERGENCY PREPAREDNESS PAY	
						00120		EXECUTIVE BENEFIT PAYMENTS	63,638.42
						00122		FLEX DOLLARS	577,496.54
						00123		FLEX RETROACTIVE ADJUSTMENT	72,770.82
						00125		LONGEVITY PAYMENTS	262,055.34
						00126		WORKING OUT OF CLASSIFICATION	7,546.70
						00128		TUITION REFUND	40,180.24
						00129		DEATH BENEFIT PAYMENTS	
						00131		MILITARY ACTIVE DUTY	1,323.30
						00133		JURY DUTY PAY	23,065.24
						00134		UNION ACTIVITY PAY	69.94
						00135		JOB INJURY PAY	37,731.73
						00136		UNIFORM & LIEU OF ALLOWANCES	2,750.00
						00137		TOOL ALLOWANCE	5,734.00
						00138		EMPLOYEE SUGGESTION AWARD	214.14
						00139		AWARDS & SPECIAL RECOGNITION	2,355.94
						00150		SICK PAY	746,840.73
						00151		HOLIDAY PAY	1,125,649.30
						00152		ANNUAL LEAVE PAY	1,462,794.95

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
LB	LIBRARIES		001	SALARIES		00154		PAYMENT FOR UNUSED SICK LEAVE	350,179.32
						00155		TERMINATION PAYMENTS	208,391.07
						00160		EMPLOYEE OVERTIME OT	220,626.50
						00180		CROSS INDEX SALARIES DISTRIBUTION	2,057,249.00
						00184		HURRICANE OVERTIME	41.65
						00192		SALARIES REIMBURSEMENTS	(2,071,654.81)
						00197		WAGE ACCRUALS	228,589.19
						00199		SALARIES - BUDGET ONLY	
LB Total									30,008,059.62
ME	MEDICAL EXAMINER		001	SALARIES		00110		EMPLOYEE REGULAR	4,313,116.84
						00112		PART TIME EMPLOYEE	61,085.22
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	6,450.53
						00120		EXECUTIVE BENEFIT PAYMENTS	102,999.10
						00122		FLEX DOLLARS	70,023.16
						00123		FLEX RETROACTIVE ADJUSTMENT	1,063.46
						00125		LONGEVITY PAYMENTS	45,081.67
						00126		WORKING OUT OF CLASSIFICATION	662.25
						00128		TUITION REFUND	7,254.86
						00132		MILITARY LEAVE PAY	415.07
						00133		JURY DUTY PAY	5,453.02
						00139		AWARDS & SPECIAL RECOGNITION	185.60
						00150		SICK PAY	108,662.76
						00151		HOLIDAY PAY	239,248.82
						00152		ANNUAL LEAVE PAY	278,769.61
						00154		PAYMENT FOR UNUSED SICK LEAVE	48,717.68
						00155		TERMINATION PAYMENTS	27,604.56
						00160		EMPLOYEE OVERTIME OT	108,982.00
						00192		SALARIES REIMBURSEMENTS	(537,830.00)
						00197		WAGE ACCRUALS	47,404.52
						00199		SALARIES - BUDGET ONLY	
ME Total									4,935,350.73
MM	METRO-MIAMI ACTION PLAN TRUST		001	SALARIES		00110		EMPLOYEE REGULAR	1,133,850.20
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	8,888.51
						00120		EXECUTIVE BENEFIT PAYMENTS	32,402.78
						00122		FLEX DOLLARS	25,124.86
						00123		FLEX RETROACTIVE ADJUSTMENT	420.22
						00125		LONGEVITY PAYMENTS	10,168.34
						00126		WORKING OUT OF CLASSIFICATION	1,355.11
						00128		TUITION REFUND	11,120.00
						00133		JURY DUTY PAY	380.85
						00135		JOB INJURY PAY	68.63

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
MM	METRO-MIAMI ACTION PLAN TRUST		001	SALARIES		00139	AWARDS & SPECIAL RECOGNITION		823.10
						00150	SICK PAY		47,230.26
						00151	HOLIDAY PAY		61,927.64
						00152	ANNUAL LEAVE PAY		87,204.15
						00154	PAYMENT FOR UNUSED SICK LEAVE		
						00155	TERMINATION PAYMENTS		233.72
						00160	EMPLOYEE OVERTIME OT		10,573.52
						00180	CROSS INDEX SALARIES DISTRIBUTION		472,500.00
						00192	SALARIES REIMBURSEMENTS		(472,500.00)
						00197	WAGE ACCRUALS		(8.94)
						00199	SALARIES - BUDGET ONLY		
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MM Total									1,431,762.95
MP	METROPOLITAN PLANNING ORGANIZATION		001	SALARIES		00110	EMPLOYEE REGULAR		1,227,569.73
						00112	PART TIME EMPLOYEE		
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		7,810.59
						00120	EXECUTIVE BENEFIT PAYMENTS		100,685.62
						00122	FLEX DOLLARS		17,859.36
						00123	FLEX RETROACTIVE ADJUSTMENT		91.68
						00125	LONGEVITY PAYMENTS		21,782.53
						00128	TUITION REFUND		
						00133	JURY DUTY PAY		1,408.90
						00139	AWARDS & SPECIAL RECOGNITION		169.95
						00150	SICK PAY		38,428.13
						00151	HOLIDAY PAY		66,048.95
						00152	ANNUAL LEAVE PAY		105,923.34
						00160	EMPLOYEE OVERTIME OT		1,983.57
						00180	CROSS INDEX SALARIES DISTRIBUTION		1,803,962.96
						00192	SALARIES REIMBURSEMENTS		(1,471,217.37)
						00197	WAGE ACCRUALS		9,966.86
						00199	SALARIES - BUDGET ONLY		
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MP Total									1,932,474.80
MT	METRO-DADE TRANSIT AGENCY		001	SALARIES		00110	EMPLOYEE REGULAR		150,779,411.33
						00112	PART TIME EMPLOYEE		6,979,727.99
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		193,188.94
						00116	EMERGENCY PREPAREDNESS PAY		330.56
						00120	EXECUTIVE BENEFIT PAYMENTS		180,019.51
						00122	FLEX DOLLARS		3,801,192.02
						00123	FLEX RETROACTIVE ADJUSTMENT		6,311.45
						00124	SALARY BONUS		138,500.09
						00125	LONGEVITY PAYMENTS		1,554,359.60
						00126	WORKING OUT OF CLASSIFICATION		165,515.53

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE											
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION		Total	
						00128		TUITION REFUND		125,183.72	
						00129		DEATH BENEFIT PAYMENTS		98,929.91	
						00131		MILITARY ACTIVE DUTY		139,349.49	
						00132		MILITARY LEAVE PAY		17,390.75	
						00133		JURY DUTY PAY		102,722.80	
						00134		UNION ACTIVITY PAY		710,688.65	
						00135		JOB INJURY PAY		1,255,671.77	
						00136		UNIFORM & LIEU OF ALLOWANCES		77,425.89	
						00137		TOOL ALLOWANCE		170,455.98	
						00138		EMPLOYEE SUGGESTION AWARD		353.53	
						00139		AWARDS & SPECIAL RECOGNITION		9,587.55	
						00150		SICK PAY		7,620,595.20	
						00151		HOLIDAY PAY		7,514,386.67	
						00152		ANNUAL LEAVE PAY		11,033,685.97	
						00153		COMPENSATORY TIME PAY		328.48	
						00154		PAYMENT FOR UNUSED SICK LEAVE		1,190,779.85	
						00155		TERMINATION PAYMENTS		903,287.76	
						00160		EMPLOYEE OVERTIME OT		23,574,666.65	
						00170		EXTRA DUTY PAY			
						00180		CROSS INDEX SALARIES DISTRIBUTION		9,600,000.53	
						00182		PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY		87,639.93	
						00184		HURRICANE OVERTIME		15,346.55	
						00185		CROSS INDEX OVERTIME DISTRIB		180,985.44	
						00191		FIREWATCH SALARIES REIMBURSEMENTS		(274.32)	
						00192		SALARIES REIMBURSEMENTS		(9,386,212.49)	
						00193		OVERTIME REIMBURSEMENTS		(180,985.44)	
						00195		SICK LEAVE REIMBURSEMENT			
						00197		WAGE ACCRUALS		1,129,851.86	
						00199		SALARIES - BUDGET ONLY			
MT Total										219,790,399.70	
OC	ADMINISTRATIVE OFFICE OF THE COURTS		001	SALARIES		00110		EMPLOYEE REGULAR		9,712,112.74	
						00112		PART TIME EMPLOYEE		313,521.49	
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)		95.62	
						00120		EXECUTIVE BENEFIT PAYMENTS		28,910.72	
						00122		FLEX DOLLARS		254,542.98	
						00123		FLEX RETROACTIVE ADJUSTMENT		1,296.22	
						00125		LONGEVITY PAYMENTS		70,640.43	
						00128		TUITION REFUND		3,722.59	
						00129		DEATH BENEFIT PAYMENTS			
						00131		MILITARY ACTIVE DUTY		11,801.63	
						00132		MILITARY LEAVE PAY		3,795.71	

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
OC	ADMINISTRATIVE OFFICE OF THE COURTS		001	SALARIES		00133	JURY DUTY PAY		10,830.30
						00135	JOB INJURY PAY		114.98
						00150	SICK PAY		234,834.42
						00151	HOLIDAY PAY		491,391.68
						00152	ANNUAL LEAVE PAY		358,103.73
						00154	PAYMENT FOR UNUSED SICK LEAVE		9,169.11
						00155	TERMINATION PAYMENTS		26,505.78
						00160	EMPLOYEE OVERTIME OT		33,456.10
						00180	CROSS INDEX SALARIES DISTRIBUTION		224,926.81
						00192	SALARIES REIMBURSEMENTS		(2,304.14)
						00197	WAGE ACCRUALS		64,503.75
						00199	SALARIES - BUDGET ONLY		
OC Total									11,851,972.65
OF	OFFICE OF FILM AND ENTERTAINMENT		001	SALARIES		00110	EMPLOYEE REGULAR		357,911.40
						00112	PART TIME EMPLOYEE		12,132.05
						00120	EXECUTIVE BENEFIT PAYMENTS		20,472.04
						00122	FLEX DOLLARS		5,276.34
						00125	LONGEVITY PAYMENTS		4,195.09
						00150	SICK PAY		17,525.29
						00151	HOLIDAY PAY		21,434.96
						00152	ANNUAL LEAVE PAY		28,394.68
						00154	PAYMENT FOR UNUSED SICK LEAVE		(22,000.00)
						00155	TERMINATION PAYMENTS		21,924.69
						00197	WAGE ACCRUALS		11,852.70
					OF Total				
OS	OFFICE OF SUSTAINABILITY		001	SALARIES		00110	EMPLOYEE REGULAR		115,497.34
						00120	EXECUTIVE BENEFIT PAYMENTS		7,345.61
						00122	FLEX DOLLARS		1,076.88
						00143	MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)		8,877.56
						00150	SICK PAY		820.37
						00151	HOLIDAY PAY		4,460.98
						00152	ANNUAL LEAVE PAY		4,882.13
						00180	CROSS INDEX SALARIES DISTRIBUTION		11,257.58
						00197	WAGE ACCRUALS		4,832.94
OS Total									159,051.39
PA	PROPERTY APPRAISER		001	SALARIES		00110	EMPLOYEE REGULAR		13,902,771.66
						00112	PART TIME EMPLOYEE		
						00113	VACATION RELIEF AND SEASONAL HELP		10,539.48
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		36,042.00
						00120	EXECUTIVE BENEFIT PAYMENTS		108,998.82
						00122	FLEX DOLLARS		294,663.85

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
PA	PROPERTY APPRAISER		001	SALARIES		00123		FLEX RETROACTIVE ADJUSTMENT	14,550.34
						00125		LONGEVITY PAYMENTS	206,435.35
						00126		WORKING OUT OF CLASSIFICATION	683.15
						00128		TUITION REFUND	23,599.71
						00132		MILITARY LEAVE PAY	1,014.20
						00133		JURY DUTY PAY	11,512.91
						00134		UNION ACTIVITY PAY	75,092.58
						00135		JOB INJURY PAY	678.33
						00138		EMPLOYEE SUGGESTION AWARD	
						00139		AWARDS & SPECIAL RECOGNITION	1,256.20
						00150		SICK PAY	553,726.38
						00151		HOLIDAY PAY	743,529.53
						00152		ANNUAL LEAVE PAY	1,018,904.94
						00154		PAYMENT FOR UNUSED SICK LEAVE	125,304.07
						00155		TERMINATION PAYMENTS	82,616.24
						00160		EMPLOYEE OVERTIME OT	27,837.92
						00180		CROSS INDEX SALARIES DISTRIBUTION	(28,942.30)
						00185		CROSS INDEX OVERTIME DISTRIB	
						00197		WAGE ACCRUALS	118,152.71
						00199		SALARIES - BUDGET ONLY	
PA Total									17,328,968.07
PD	METRO-DADE POLICE DEPARTMENT		001	SALARIES		00110		EMPLOYEE REGULAR	238,244,601.04
						00112		PART TIME EMPLOYEE	5,960,000.59
						00113		VACATION RELIEF AND SEASONAL HELP	9,784.76
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	175,388.20
						00115		DEPENDENCY OR CLASSROOM ALLOWANCE	3,167.74
						00116		EMERGENCY PREPAREDNESS PAY	
						00120		EXECUTIVE BENEFIT PAYMENTS	107,969.74
						00122		FLEX DOLLARS	4,722,054.48
						00123		FLEX RETROACTIVE ADJUSTMENT	35,296.04
						00124		SALARY BONUS	
						00125		LONGEVITY PAYMENTS	3,199,766.38
						00126		WORKING OUT OF CLASSIFICATION	618,677.33
						00128		TUITION REFUND	370,298.44
						00129		DEATH BENEFIT PAYMENTS	66,751.60
						00131		MILITARY ACTIVE DUTY	327,199.53
						00132		MILITARY LEAVE PAY	102,135.27
						00133		JURY DUTY PAY	29,840.69
						00134		UNION ACTIVITY PAY	152,689.25
						00135		JOB INJURY PAY	719,397.76
						00136		UNIFORM & LIEU OF ALLOWANCES	1,218,915.82

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD	EXPENDITURE								
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBJECT	:DESCRIPTION	Total
						00137		TOOL ALLOWANCE	8,088.52
						00138		EMPLOYEE SUGGESTION AWARD	743.65
						00139		AWARDS & SPECIAL RECOGNITION	7,609.52
						00150		SICK PAY	4,253,938.63
						00151		HOLIDAY PAY	14,104,696.91
						00152		ANNUAL LEAVE PAY	18,803,649.90
						00153		COMPENSATORY TIME PAY	4,818,285.57
						00154		PAYMENT FOR UNUSED SICK LEAVE	(4,764,890.74)
						00155		TERMINATION PAYMENTS	3,838,874.18
						00160		EMPLOYEE OVERTIME OT	60,618,078.79
						00170		EXTRA DUTY PAY	5,170,864.11
						00171		EXTRA DUTY REIMBURSEMENTS	(4,997,550.50)
						00172		OFF REGULAR DUTY COLLECTIONS	(7,354,149.65)
						00173		OFF REGULAR DUTY DISTRIBUTIONS	6,687,109.99
						00180		CROSS INDEX SALARIES DISTRIBUTION	6,303,287.39
						00182		PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	16,250.92
						00183		HURRICANE SALARIES	
						00184		HURRICANE OVERTIME	0.19
						00185		CROSS INDEX OVERTIME DISTRIB	20,429,745.75
						00192		SALARIES REIMBURSEMENTS	(12,643,065.76)
						00193		OVERTIME REIMBURSEMENTS	(29,833,412.45)
						00197		WAGE ACCRUALS	2,257,372.59
PD Total									343,789,462.17
PI	PRIVATE INDUSTRY COUNCIL PAYROLL ONLY		001	SALARIES		00110		EMPLOYEE REGULAR	3,800,682.83
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	7,225.85
						00120		EXECUTIVE BENEFIT PAYMENTS	36,296.69
						00122		FLEX DOLLARS	72,470.42
						00123		FLEX RETROACTIVE ADJUSTMENT	570.26
						00125		LONGEVITY PAYMENTS	34,331.67
						00126		WORKING OUT OF CLASSIFICATION	5,123.74
						00133		JURY DUTY PAY	3,141.20
						00135		JOB INJURY PAY	2,073.74
						00139		AWARDS & SPECIAL RECOGNITION	1,185.60
						00150		SICK PAY	110,527.83
						00151		HOLIDAY PAY	197,098.11
						00152		ANNUAL LEAVE PAY	246,714.34
						00154		PAYMENT FOR UNUSED SICK LEAVE	5,950.51
						00155		TERMINATION PAYMENTS	2,014.55
						00160		EMPLOYEE OVERTIME OT	6,488.58
PI Total									4,531,895.92
PR	PARK & RECREATION		001	SALARIES		00110		EMPLOYEE REGULAR	43,972,540.94

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
PR	PARK & RECREATION		001	SALARIES		00112	PART TIME EMPLOYEE		11,219,930.95
						00113	VACATION RELIEF AND SEASONAL HELP		2,699,233.62
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		68,695.68
						00120	EXECUTIVE BENEFIT PAYMENTS		141,680.85
						00122	FLEX DOLLARS		1,271,407.56
						00123	FLEX RETROACTIVE ADJUSTMENT		124,670.90
						00125	LONGEVITY PAYMENTS		425,850.43
						00126	WORKING OUT OF CLASSIFICATION		39,999.15
						00128	TUITION REFUND		45,939.81
						00129	DEATH BENEFIT PAYMENTS		44,729.20
						00131	MILITARY ACTIVE DUTY		5,755.77
						00132	MILITARY LEAVE PAY		7,034.02
						00133	JURY DUTY PAY		24,716.57
						00134	UNION ACTIVITY PAY		
						00135	JOB INJURY PAY		173,336.02
						00137	TOOL ALLOWANCE		40,682.43
						00138	EMPLOYEE SUGGESTION AWARD		119.74
						00139	AWARDS & SPECIAL RECOGNITION		6,254.78
						00150	SICK PAY		1,623,993.10
						00151	HOLIDAY PAY		2,231,729.08
						00152	ANNUAL LEAVE PAY		3,178,170.18
						00153	COMPENSATORY TIME PAY		
						00154	PAYMENT FOR UNUSED SICK LEAVE		520,870.08
						00155	TERMINATION PAYMENTS		602,280.36
						00160	EMPLOYEE OVERTIME OT		740,217.70
						00180	CROSS INDEX SALARIES DISTRIBUTION		103,757.55
						00183	HURRICANE SALARIES		(133.92)
						00184	HURRICANE OVERTIME		7,367.72
						00185	CROSS INDEX OVERTIME DISTRIB		134,441.09
						00189	AIR RESCUE OVERTIME REIMBURSEMENT		
						00190	FIREWATCH OVERTIME REIMBURSEMENTS		24.51
						00191	FIREWATCH SALARIES REIMBURSEMENTS		(607.40)
						00192	SALARIES REIMBURSEMENTS		(12,878,899.95)
						00193	OVERTIME REIMBURSEMENTS		(232,688.33)
						00197	WAGE ACCRUALS		398,602.14
									00199
PR Total									56,741,702.33
PW	PUBLIC WORKS DEPARTMENT		001	SALARIES		00110	EMPLOYEE REGULAR		38,533,075.52
						00112	PART TIME EMPLOYEE		293,886.92
						00113	VACATION RELIEF AND SEASONAL HELP		7,596.35
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		66,650.30

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
						00120		EXECUTIVE BENEFIT PAYMENTS	108,134.87
						00122		FLEX DOLLARS	924,585.53
						00123		FLEX RETROACTIVE ADJUSTMENT	49,112.38
						00124		SALARY BONUS	
						00125		LONGEVITY PAYMENTS	411,120.05
						00126		WORKING OUT OF CLASSIFICATION	48,682.80
						00128		TUITION REFUND	36,144.44
						00129		DEATH BENEFIT PAYMENTS	3,318.16
						00131		MILITARY ACTIVE DUTY	1,671.43
						00132		MILITARY LEAVE PAY	3,874.64
						00133		JURY DUTY PAY	21,605.13
						00134		UNION ACTIVITY PAY	2,477.38
						00135		JOB INJURY PAY	76,242.96
						00136		UNIFORM & LIEU OF ALLOWANCES	155.66
						00137		TOOL ALLOWANCE	2,865.27
						00138		EMPLOYEE SUGGESTION AWARD	8,613.80
						00139		AWARDS & SPECIAL RECOGNITION	11,737.68
						00150		SICK PAY	1,090,176.31
						00151		HOLIDAY PAY	2,049,342.56
						00152		ANNUAL LEAVE PAY	2,684,374.48
						00154		PAYMENT FOR UNUSED SICK LEAVE	319,891.31
						00155		TERMINATION PAYMENTS	164,148.56
						00160		EMPLOYEE OVERTIME OT	2,636,913.64
						00171		EXTRA DUTY REIMBURSEMENTS	(239,400.00)
						00180		CROSS INDEX SALARIES DISTRIBUTION	547,211.99
						00183		HURRICANE SALARIES	(183,052.81)
						00184		HURRICANE OVERTIME	(111,315.89)
						00190		FIREWATCH OVERTIME REIMBURSEMENTS	(101.01)
						00191		FIREWATCH SALARIES REIMBURSEMENTS	(302,215.36)
						00192		SALARIES REIMBURSEMENTS	(12,749,081.30)
						00195		SICK LEAVE REIMBURSEMENT	
						00197		WAGE ACCRUALS	314,430.41
						00199		SALARIES - BUDGET ONLY	
PW Total									36,832,874.16
PZ	DPT PLANNING & ZONING.		001	SALARIES		00110		EMPLOYEE REGULAR	7,937,136.24
						00112		PART TIME EMPLOYEE	40,880.26
						00113		VACATION RELIEF AND SEASONAL HELP	
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	18,475.07
						00116		EMERGENCY PREPAREDNESS PAY	
						00120		EXECUTIVE BENEFIT PAYMENTS	88,322.96
						00122		FLEX DOLLARS	159,308.59

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
PZ	DPT PLANNING & ZONING.		001	SALARIES		00123	FLEX RETROACTIVE ADJUSTMENT		974.40
						00125	LONGEVITY PAYMENTS		95,819.86
						00126	WORKING OUT OF CLASSIFICATION		18,266.39
						00128	TUITION REFUND		14,108.20
						00131	MILITARY ACTIVE DUTY		316.57
						00132	MILITARY LEAVE PAY		6,365.51
						00133	JURY DUTY PAY		9,088.97
						00135	JOB INJURY PAY		
						00139	AWARDS & SPECIAL RECOGNITION		1,238.59
						00150	SICK PAY		321,104.00
						00151	HOLIDAY PAY		436,543.27
						00152	ANNUAL LEAVE PAY		589,861.58
						00154	PAYMENT FOR UNUSED SICK LEAVE		145,894.98
						00155	TERMINATION PAYMENTS		159,448.99
						00160	EMPLOYEE OVERTIME OT		22,540.79
						00180	CROSS INDEX SALARIES DISTRIBUTION		1,681.86
						00192	SALARIES REIMBURSEMENTS		(181,802.40)
						00193	OVERTIME REIMBURSEMENTS		2,893.88
						00197	WAGE ACCRUALS		32,109.83
						00199	SALARIES - BUDGET ONLY		
PZ Total									9,920,578.39
RB	COMMUNITY ADVOCACY(FORMER COMM RELATION)		001	SALARIES		00110	EMPLOYEE REGULAR		1,512,153.74
						00120	EXECUTIVE BENEFIT PAYMENTS		98,306.34
						00122	FLEX DOLLARS		21,639.96
						00125	LONGEVITY PAYMENTS		24,558.28
						00128	TUITION REFUND		1,492.50
						00133	JURY DUTY PAY		
						00139	AWARDS & SPECIAL RECOGNITION		255.75
						00150	SICK PAY		66,896.13
						00151	HOLIDAY PAY		80,671.22
						00152	ANNUAL LEAVE PAY		88,923.76
						00154	PAYMENT FOR UNUSED SICK LEAVE		(29,859.64)
						00155	TERMINATION PAYMENTS		32,164.62
						00160	EMPLOYEE OVERTIME OT		803.01
						00180	CROSS INDEX SALARIES DISTRIBUTION		2,154,759.65
						00192	SALARIES REIMBURSEMENTS		(2,033,920.49)
						00197	WAGE ACCRUALS		22,440.88
RB Total									2,041,285.71
SP	SEAPORT		001	SALARIES		00110	EMPLOYEE REGULAR		16,796,403.34
						00112	PART TIME EMPLOYEE		373,574.19
						00113	VACATION RELIEF AND SEASONAL HELP		108,683.07

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
SP	SEAPORT		001	SALARIES		00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	17,001.93
						00120		EXECUTIVE BENEFIT PAYMENTS	118,970.14
						00122		FLEX DOLLARS	416,376.22
						00123		FLEX RETROACTIVE ADJUSTMENT	21,673.84
						00125		LONGEVITY PAYMENTS	154,239.33
						00126		WORKING OUT OF CLASSIFICATION	14,596.64
						00128		TUITION REFUND	4,859.99
						00129		DEATH BENEFIT PAYMENTS	
						00131		MILITARY ACTIVE DUTY	21,329.17
						00132		MILITARY LEAVE PAY	9,559.14
						00133		JURY DUTY PAY	11,848.89
						00134		UNION ACTIVITY PAY	402.24
						00135		JOB INJURY PAY	15,225.45
						00136		UNIFORM & LIEU OF ALLOWANCES	2.00
						00137		TOOL ALLOWANCE	17,874.89
						00138		EMPLOYEE SUGGESTION AWARD	11,907.05
						00139		AWARDS & SPECIAL RECOGNITION	1,736.79
						00150		SICK PAY	534,138.05
						00151		HOLIDAY PAY	874,209.82
						00152		ANNUAL LEAVE PAY	1,089,704.40
						00154		PAYMENT FOR UNUSED SICK LEAVE	13,047.79
						00155		TERMINATION PAYMENTS	108,985.06
						00160		EMPLOYEE OVERTIME OT	1,860,046.47
						00180		CROSS INDEX SALARIES DISTRIBUTION	3,669.77
						00182		PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	1,055,426.83
						00184		HURRICANE OVERTIME	(5,880.31)
						00192		SALARIES REIMBURSEMENTS	(11,638.44)
						00193		OVERTIME REIMBURSEMENTS	
						00197		WAGE ACCRUALS	188,486.76
SP Total									23,826,460.51
SW	SOLID WASTE MANAGEMENT		001	SALARIES		00110		EMPLOYEE REGULAR	36,686,029.37
						00112		PART TIME EMPLOYEE	249,344.49
						00113		VACATION RELIEF AND SEASONAL HELP	
						00114		POLL WORKERS (COUNTY EMPLOYEES ONLY)	58,893.93
						00116		EMERGENCY PREPAREDNESS PAY	370.15
						00120		EXECUTIVE BENEFIT PAYMENTS	158,071.35
						00122		FLEX DOLLARS	1,008,251.70
						00123		FLEX RETROACTIVE ADJUSTMENT	34,733.11
						00124		SALARY BONUS	
						00125		LONGEVITY PAYMENTS	533,053.99
						00126		WORKING OUT OF CLASSIFICATION	54,226.45

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBOBJECT	SUBOBJECT	:DESCRIPTION	Total
SW	SOLID WASTE MANAGEMENT		001	SALARIES		00128	TUITION REFUND		19,636.09
						00129	DEATH BENEFIT PAYMENTS		35,785.86
						00131	MILITARY ACTIVE DUTY		20,130.10
						00132	MILITARY LEAVE PAY		5,940.44
						00133	JURY DUTY PAY		29,159.39
						00134	UNION ACTIVITY PAY		88,729.97
						00135	JOB INJURY PAY		320,395.49
						00136	UNIFORM & LIEU OF ALLOWANCES		167,950.00
						00137	TOOL ALLOWANCE		3,249.87
						00138	EMPLOYEE SUGGESTION AWARD		
						00139	AWARDS & SPECIAL RECOGNITION		182,908.14
						00150	SICK PAY		1,286,833.17
						00151	HOLIDAY PAY		2,476,527.41
						00152	ANNUAL LEAVE PAY		2,952,342.84
						00154	PAYMENT FOR UNUSED SICK LEAVE		405,550.43
						00155	TERMINATION PAYMENTS		422,982.00
						00160	EMPLOYEE OVERTIME OT		3,962,617.77
						00180	CROSS INDEX SALARIES DISTRIBUTION		15,997.70
						00182	PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY		748.44
						00184	HURRICANE OVERTIME		75,489.06
						00185	CROSS INDEX OVERTIME DISTRIB		28.36
						00192	SALARIES REIMBURSEMENTS		(119,173.11)
						00193	OVERTIME REIMBURSEMENTS		
						00197	WAGE ACCRUALS		1,241,256.11
SW Total									52,378,060.07
TM	(blank)		001	SALARIES		00110	EMPLOYEE REGULAR		9,301,968.43
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		70,779.13
						00120	EXECUTIVE BENEFIT PAYMENTS		149,174.14
						00122	FLEX DOLLARS		223,783.36
						00123	FLEX RETROACTIVE ADJUSTMENT		6,885.92
						00125	LONGEVITY PAYMENTS		113,646.65
						00126	WORKING OUT OF CLASSIFICATION		15,224.99
						00128	TUITION REFUND		37,946.08
						00131	MILITARY ACTIVE DUTY		1,450.80
						00132	MILITARY LEAVE PAY		2,522.36
						00133	JURY DUTY PAY		11,332.12
						00135	JOB INJURY PAY		116.18
						00139	AWARDS & SPECIAL RECOGNITION		2,697.39
						00150	SICK PAY		416,400.83
						00151	HOLIDAY PAY		511,720.25
						00152	ANNUAL LEAVE PAY		716,056.90

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
TM	(blank)		001	SALARIES		00154	PAYMENT FOR UNUSED SICK LEAVE		127,740.80
						00155	TERMINATION PAYMENTS		20,030.69
						00160	EMPLOYEE OVERTIME OT		48,663.22
						00180	CROSS INDEX SALARIES DISTRIBUTION		11,692.49
						00184	HURRICANE OVERTIME		
						00191	FIREWATCH SALARIES REIMBURSEMENTS		(87.92)
						00192	SALARIES REIMBURSEMENTS		(485,839.86)
						00193	OVERTIME REIMBURSEMENTS		(628.44)
						00197	WAGE ACCRUALS		51,931.73
TM Total									11,355,208.24
TT	(blank)		001	SALARIES		00110	EMPLOYEE REGULAR		580,954.52
						00113	VACATION RELIEF AND SEASONAL HELP		
						00114	POLL WORKERS (COUNTY EMPLOYEES ONLY)		1,488.20
						00120	EXECUTIVE BENEFIT PAYMENTS		90,899.47
						00122	FLEX DOLLARS		8,505.06
						00123	FLEX RETROACTIVE ADJUSTMENT		39.16
						00125	LONGEVITY PAYMENTS		4,220.49
						00126	WORKING OUT OF CLASSIFICATION		
						00128	TUITION REFUND		
						00133	JURY DUTY PAY		859.92
						00150	SICK PAY		20,945.14
						00151	HOLIDAY PAY		31,244.91
						00152	ANNUAL LEAVE PAY		55,392.78
						00160	EMPLOYEE OVERTIME OT		370.30
						00192	SALARIES REIMBURSEMENTS		
						00197	WAGE ACCRUALS		3,540.63
						00199	SALARIES - BUDGET ONLY		
TT Total									798,460.58
VZ	(blank)		001	SALARIES		00110	EMPLOYEE REGULAR		1,961,942.00
						00112	PART TIME EMPLOYEE		83,629.92
						00120	EXECUTIVE BENEFIT PAYMENTS		57,827.56
						00122	FLEX DOLLARS		50,650.08
						00123	FLEX RETROACTIVE ADJUSTMENT		6,210.34
						00125	LONGEVITY PAYMENTS		10,021.27
						00126	WORKING OUT OF CLASSIFICATION		1,369.25
						00128	TUITION REFUND		1,477.11
						00133	JURY DUTY PAY		1,027.59
						00135	JOB INJURY PAY		27,294.11
						00137	TOOL ALLOWANCE		499.98
						00139	AWARDS & SPECIAL RECOGNITION		371.19
						00150	SICK PAY		38,527.22

Miami-Dade County, Florida
Schedule of Direct Salaries by Department
for the Fiscal Year Ended September 30, 2008

Sum of CURRENT YTD EXPENDITURE									
DEPARTMENT	DEPARTMENT	:DESCRIPTION	OBJECT	OBJECT	:DESCRIPTION	SUBJECT	SUBJECT	:DESCRIPTION	Total
VZ	(blank)		001	SALARIES		00151	HOLIDAY PAY		100,553.58
						00152	ANNUAL LEAVE PAY		110,112.80
						00155	TERMINATION PAYMENTS		5,031.46
						00160	EMPLOYEE OVERTIME OT		77,767.40
						00180	CROSS INDEX SALARIES DISTRIBUTION		161,932.40
						00184	HURRICANE OVERTIME		(674.22)
						00192	SALARIES REIMBURSEMENTS		(210,834.18)
						00197	WAGE ACCRUALS		18,843.63
						00199	SALARIES - BUDGET ONLY		
VZ Total									2,503,580.49
Grand Total									1,542,309,049.78

BALANCE (Y,M,Q,A) : Y - : CURRENCY CODE :

FISCAL MO/YEAR : 12 2008 SEPT 2008

INDEX CODE : 51AVIATION PAYROLL COST ONLY

ORGANIZATION :

CHAR / OBJECT :

FDTP FUND SFND :

PROJECT PROJ DTL :

GRANT GRANT DTL :

USER CODE :

<i>Subobject</i>	<i>Description</i>	<i>Budget</i>	<i>Actual</i>
110	EMPLOYEE REGULAR		73,931,764
112	PART TIME EMPLOYEE		149,020
113	VACATION RELIEF AN		236,132
114	POLL WORKERS (COUN		3,390
120	EXECUTIVE BENEFIT		143,857
122	FLEX DOLLARS		1,518,671
123	FLEX RETROACTIVE A		23,380
125	LONGEVITY PAYMENTS		1,202,879
126	WORKING OUT OF CLA		141,002
128	TUITION REFUND		138,859
131	MILITARY ACTIVE DU		5,633
132	MILITARY LEAVE PAY		10,059
133	JURY DUTY PAY		30,762
134	UNION ACTIVITY PA		58,871
135	JOB INJURY PAY		200,655
136	UNIFORM & LIEU OF		207,484
137	TOOL ALLOWANCE		96,201
138	EMPLOYEE SUGGESTIO		1,730
139	AWARDS & SPECIAL R		13,041
150	SICK PAY		2,518,647
151	HOLIDAY PAY		4,254,000
152	ANNUAL LEAVE PAY		5,898,447
153	COMPENSATORY TIME		206,386
154	PAYMENT FOR UNUSED		1,095,690
155	TERMINATION PAYMEN		920,922
160	EMPLOYEE OVERTIME		9,820,242
170	EXTRA DUTY PAY		243,827
182	PAY&LEAVE EARN'D O		35,403
			103,106,954

Schedule of Expenditure of Federal Awards

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Retired and Senior Volunteer Program	94.002	07SRSFL0007	HSH708	138,393.00	201,393.00	MDHS
Foster Grandparent/Senior Companion Cluster:						
Foster Grandparent Program	94.011	07SFSFL006	CAFG07	44,908.00	141,621.00	CAA
	94.011	07SFSFL006	CAFG08	274,548.00	356,660.00	CAA
Senior Companion Program	94.016	04SCSFL005	CASC05	6,483.00	6,488.00	CAA
	94.016		CASC07	147,362.85	170,717.06	CAA
	94.016	N/A	CASC08	427,960.50	453,970.00	CAA
Total				1,039,655.35	1,330,849.06	
U. S. DEPARTMENT OF AGRICULTURE						
Child and Adult Care Food Program						
Passed through Florida Department of Elder Affairs:						
	10.558	Y7010	HSH657	14,325.00	14,325.00	MDHS
	10.558	Y8010	HSH658	167,965.00	167,965.00	MDHS
Passed through Florida Department of Health:						
	10.558	D-816	HSK139	254.00	254.00	MDHS
	10.558	D-816	HSK137	20,776.00	20,776.00	MDHS
	10.558	D-816	HSK138	983,717.00	983,717.00	MDHS
Child Nutrition Cluster:						
Passed through Florida Department of Education:						
Summer Food Service Program for Children	10.559	04-0225-03	CASM03	32,374.00	32,374.00	CAA
	10.559	04-0225	CASM07	908,259.00	909,112.00	CAA
	10.559	04-0225	CASM08	1,665,300.00	1,665,300.00	CAA
Total				3,792,970.00	3,793,823.00	
U. S. DEPARTMENT OF EDUCATION						
Passed through Florida Department of Education:						
Rehabilitation Services_Service Projects	84.128	07-174VH017	HSE138	32,845.00	32,845.00	MDHS

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Total				32,845.00	32,845.00	
U.S. ENVIRONMENTAL PROTECTION AGENCY						
Air Pollution Control Program Support	66.001	A-00402408-0	DE2301	449,921.00	839,821.00	DERM
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activi	66.034	PM-96436905	DE2282	94,914.00	94,914.00	DERM
	66.034	PM-96496108-0	DE2303	59,769.00	59,769.00	DERM
Passed through Florida Department of Enviromental Protection						
Environmental Education Grants	66.951	NE-97478103	DE2268	-	136,062.00	DERM
Total				604,604.00	1,130,566.00	
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
Aging Cluster:						
Passed through Alliance on Aging, Inc.:						
Special Programs for the Aging Title III, Part B Grants for for Supportive Services and Senior Centers	93.044	AA-718	HSH807	237,244.00	263,604.00	MDHS
	93.044	AA-818	HSH808	330,229.00	366,921.00	MDHS
	93.044	AA-817	CAM308	7,026.00	7,031.00	CAA
	93.044	OAA-717	CAM307	3,285.00	3,285.00	CAA
Special Programs for the Aging Title III, Oart Nutrition Serv.	93.045	OAA-717	CAM207	78,145.00	73,139.00	CAA
	93.045	OAA-817	CAM208	133,087.00	143,087.00	CAA
	93.045	OAA-717	CAME07	220,862.00	387,438.00	CAA
	93.045	US838	CAME08	550,970.00	1,183,602.00	CAA
National Family Caregiver Support	93.052	OAA-717	CAM407	16,923.00	16,923.00	CAA
	93.052	OAA-817	CAM408	14,718.00	14,718.00	CAA
	93.052	AA-718	HSH717	21,640.00	24,045.00	MDHS
	93.052	AA-818	HSH728	39,351.00	43,723.00	MDHS

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Rural Access to Emergency Devices Grant	93.259	1 D67RH04125-01-00	FR2078	7,124.00	7,124.00	MDFR
Passed through Florida Department of Health State Cities Readiness Initiatives Grant	93.283	DES56	EM2018	77,921.00	77,921.00	Emergency Man
Passed through South Florida Workforce: Temporary Assistance for Needy Families	93.558	C07-106	HSK008	29,535,022.00	29,535,022.00	MDHS
	93.558	C08-114	HSK009	6,824,443.00	6,824,443.00	MDHS
	93.558	C07-113	HSK088	697,420.00	697,420.00	MDHS
	93.558	C08-110	HSK089	218,309.00	218,309.00	MDHS
Passed through Florida Coalition Against Domestic Violence:	93.558	07/08-2222	HSY428 TA	670,804.00	670,804.00	MDHS
	93.558	09-2222	HSY489 TA	237,138.00	237,138.00	MDHS
Passed through Florida Department of Revenue: Child Support Enforcement	93.563	N/A	CL2001	3,837,415.00	3,837,415.00	Clerk of Court
	93.563	N/A	PD2144	165,612.00	165,612.00	Police
Passed through Florida Department of Children and Families: Refugee & Entrant Assistance State Administered Program	93.566	LK-644	HSE946	50,628.00	50,628.00	MDHS
	93.566	LK743	HSE977	43,781.00	43,781.00	MDHS
	93.566	LK869	HSE949	1,092,487.00	1,092,487.00	MDHS
Passed through Early Learning Coalition of Miami-Dade and Monroe County:	93.566	Title V	HSK146	293.00	293.00	MDHS
	93.566	Title V	HSK147	84,862.00	84,862.00	MDHS
	93.566	Title V	HSK148	1,009,171.00	1,009,171.00	MDHS
Passed through Florida Department of Community Affairs: Low-Income Home Energy Assistance	93.568	06LH-5K-11-23-04-018	CAWL06	40,987.00	2,731.00	CAA
	93.568	07HL-3M-11-23-04-018	CAWL07	172,127.00	380,695.00	CAA
	93.568	08LH-7B-11-23-04-018	CAWL08	69,004.00	69,004.00	CAA
	93.568	06EA-3M-01-017	CALH07	6,715.00	6,715.00	CAA
	93.568	07-EA-6J-01-017	CALH08	1,761,449.00	1,759,096.00	CAA
	93.568	08-EA-7B-11-23-01-017	CALH09	2,277,092.00	2,277,264.00	CAA

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Passed through Florida Department of Community Affairs:						
Community Services Block Grant	93.569	07SB-5Z-11-23-01-017	CASI07	(221,595.00)	(66,192.00)	CAA
	93.569	08SB-61-11-23-01-017	CASI08	3,261,927.00	3,855,492.00	CAA
CCDF Cluster:						
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:						
Child Care and Development Block Grant	93.575	C07-106	HSK008	29,416,713.00	29,416,713.00	MDHS
	93.575	C08-114	HSK009	6,797,106.00	6,797,106.00	MDHS
	93.575	C07-113	HSK088	694,626.00	694,626.00	MDHS
	93.575	C08-110	HSK089	217,435.00	217,435.00	MDHS
Passed through South Florida Workforce:						
Refugee and Entrant Assistance Targeted Assistance	93.584	RET-DT-PY'06-09-00	HSE717	10,183.00	10,183.00	MDHS
	93.584	RET-DT-PY'07-09-00	HSE718	802,019.00	802,019.00	MDHS
Passed through South Florida Workforce:						
Childcare Mandatory & Matching Funds of the Child Care & Development	93.596	C07-106	HSK008	24,506,885.00	24,506,885.00	MDHS
	93.596	C08-114	HSK009	5,662,628.00	5,662,628.00	MDHS
	93.596	C07-113	HSK088	578,689.00	578,689.00	MDHS
	93.596	C08-110	HSK089	181,144.00	181,144.00	MDHS
Head Start	93.600	04 CH0119/40	CAHS06	-	436,878.00	CAA
	93.600	04CH0119/41	CAHS07	739,582.00	739,583.00	CAA
	93.600	04CH0119/41	CAHS08	43,486,399.00	57,065,466.00	CAA
	93.600	04CH0119	CAHS09	9,843,649.00	10,179,142.00	CAA
Passed through South Florida Workforce:						
Social Services Block Grant	93.667	C07-106	HSK008	67,605.00	67,605.00	MDHS
	93.667	C08-114	HSK009	15,621.00	15,621.00	MDHS
	93.667	C07-113	HSK088	1,596.00	1,596.00	MDHS
	93.667	C08-110	HSK089	500.00	500.00	MDHS
Passed through Florida Coalition Against Domestic Violence:						
Family Violence Prevention & Services/Grants for Battered Women's Shelters	93.671	06/07-2222	SY427/FV/DA/TA		(1,689.00)	MDHS
	93.671	07/08-2222	HSY428 FV	267,528.00	360,083.00	MDHS
	93.671	09-2222	HSY489 FV	61,703.00	61,703.00	MDHS

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
HIV Emergency Relief Project Grants	93.914	2H89HA00005-16-00	BU0316	(6,308.00)	(6,308.00)	OSMB
	93.914	3H89HA0005S	BU0317	12,966,203.00	12,966,203.00	OSMB
	93.914	3H89HA0005T	BU0318	8,179,632.00	8,179,632.00	OSMB
	93.914	3H3MHA08463AO	BU317M	2,477,495.00	2,477,495.00	OSMB
	93.914	5H3MHA08463-02	BU318M	176,125.00	176,125.00	OSMB
Passed through Florida Department of Children and Families:						
	93.914	KDKD228-28	HSR127	43,434.00	2,427,281.00	MDHS
Total				200,761,808.00	219,379,095.00	
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT						
CDBG - Entitlement and Small Cities Cluster:						
Community Development Block Grant/Entitlement Grants	14.218	B-98-UC-12-0006	CDBG98	148,279.00	148,279.00	OCED
	14.218	B-12-0006/B-03-UC-12-006/B-04-UC-	CDBG02	248,587.00	248,587.00	OCED
	14.218	B-05-UC12-0006	CDBG05	(86,899.00)	(86,899.00)	OCED
	14.218	B-06-UC12-0006	CDBG06	(2,047,011.00)	(2,047,011.00)	OCED
	14.218	B-07-UC12-0006	CDBG07	8,853,741.79	8,853,741.79	OCED
	14.218	B-08-UC12-0006	CDBG08	8,423,258.00	8,423,258.00	OCED
Passed through Florida Department of Community Affairs:						
Community Development Block Grant/States Program	14.228	07-DB-3V-23-01-Z06	CDBGRI	3,007,957.00	3,007,957.00	OCED
Emergency Shelter Grants Program	14.231	S07-UC-120003	CDES07	1,002,673.00	1,002,673.00	OCED
	14.231	S08-UC-120006	CDES08	420,071.00	420,071.00	OCED
Supportive Housing Program	14.235	FL 14B000014	HT2023	120,102.00	120,102.00	Homeless Trust
	14.235	FL 14B100001	HT2027	524,755.00	524,755.00	Homeless Trust
	14.235	FL 14B20002 thru FL14B200031	HT2033	268,447.00	268,447.00	Homeless Trust
	14.235	FL14B300011	HT2040	257.00	257.00	Homeless Trust
	14.235	FL14B96-0001 thru 0018	HT2013	75,147.00	75,147.00	Homeless Trust
	14.235	FL14B97-0101 thru 0119	HT2014	231,218.00	231,218.00	Homeless Trust
	14.235	FL14B99	HT2021	(34,900.00)	(34,900.00)	Homeless Trust
	14.235	FL98-600	HT2018	(26,250.00)	(26,250.00)	Homeless Trust
	14.235	FL14B4	HT2044	15,426.00	15,426.00	Homeless Trust

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
	14.235	FL14B5	HT2049	2,131,776.00	2,131,776.00	Homeless Trust
	14.235	FL4B6	HT2055	13,057,490.00	13,057,490.00	Homeless Trust
	14.235	FL4B7	HT2060	1,348,842.00	1,348,842.00	Homeless Trust
HOME Investment Partnerships Program	14.239	M-99-UC-12-0202	CDHM99	(455.00)	(455.00)	OCED
	14.239	M-00-UC-12-0202	CDHM2K	19,277.00	19,277.00	OCED
	14.239	M-01-UC-12-0202	CDHM01	25,837.00	25,837.00	OCED
	14.239	M02/03-UC-12-0202	CDHM02	180,777.00	180,777.00	OCED
	14.239	M-05-UC-12-0202	CDHM05	1,768,131.00	1,768,131.00	OCED
	14.239	M-06-UC-12-0202	CDHM06	512,607.00	512,607.00	OCED
	14.239	M-07-UC-12-0202	CDHM07	4,922,945.65	4,922,945.65	OCED
	14.239	M-08-UC-12-0202	CDHM08	1,523,113.00	1,523,113.00	OCED
Empowerment Zones Program	14.244	EZ-99-FL-0003	EZHUD9	198,923.00	198,923.00	OCED
Total				46,834,122.44	46,834,122.44	
U.S. DEPARTMENT OF JUSTICE						
Department of Justice - Law Enforcement Trust Fund	16	N/A	600/601/604/6	2,552,537.00	2,663,653.00	MDPD
Passed through Florida Department of Juvenile Justice: Juvenile Justice and Delinquency Prevention - Allocation to States	16.54	Q7003	JU2215	119,017.00	119,017.00	JAC
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2002-RG-CX-0011	JU2201	243,238.00	243,238.00	JAC
	16.541	2005-JL-FX-0130	JU2211	35,666.00	35,666.00	JAC
	16.541	2005-JW-BX-K066	OC2009	40,000.00	60,000.00	ADM Office of the Courts
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2004-DN-BX-K108	PD2146	25,000.00	25,000.00	MDPD
	16.560	2005-DA-BX-K063	PD2156	214,093.00	214,093.00	MDPD
	16.560	2005-DN-BX-0088	PD2160	192,390.00	192,390.00	MDPD
Passed through Florida Department of Law Enforcement:	16.560	2005-DN-BX-0073	PD2159	1,438.00	1,438.00	MDPD

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
	16.560	2006-DN-BX-0041	PD2175	41,499.00	41,499.00	MDPD
Passed through Florida Department of Law Enforcement: Crime Laboratory Improvement Combined Offender DNA Index System Backlog Reduction	N/A	2003-DN-BX-K109	PD2141	3,171.00	3,171.00	MDPD
Passed through State of Florida Department of Legal Affairs/Office of Attorney General: Crime Victim Assistance	16.575	V6174	PD2167	9,072.00	9,072.00	MDPD
	16.575	V6187	HSY447	8,353.00	8,353.00	MDHS
	16.575	V7101	HSY448	72,202.00	90,253.00	MDHS
	16.575	V7113	PD2181	104,493.00	104,493.00	MDPD
Passed through the Florida Department of Law Enforcement: Edward Byrne Memorial Formula Grant Program	16.579	2008-JAGC-DADE-01-Q9-103	RBB688	4,648.00	4,648.00	Comm Advocacy
	16.579	2008-JAGC-DADE-02-Q9-144	RBB628	21,087.00	21,087.00	Comm Advocacy
	16.579	2008-JAGC-DADE-03-Q9-112	RBB548	13,351.00	13,351.00	Comm Advocacy
	16.579	2008-JAGC-DADE-06-Q9-125	RBB608	5,130.00	5,130.00	Comm Advocacy
	16.579	2008-JAGC-DADE-07-Q9-123	RBB618	2,452.00	2,452.00	Comm Advocacy
	16.579	2008-JAGC-DADE-08-Q9-126	RBB558	14,649.00	14,649.00	Comm Advocacy
	16.579	2008-JAGC-DADE-09-Q9-107	RBB738	13,364.00	13,364.00	Comm Advocacy
	16.579	2008-JAGC-DADE-13-Q9-143	RBB828	3,174.00	3,174.00	Comm Advocacy
	16.579	2008-JAGC-DADE-14-Q9-125	RBB708	3,318.00	3,318.00	Comm Advocacy
	16.579	2008-JAGC-DADE-15-Q9-141	RBB728	3,306.00	3,306.00	Comm Advocacy
	16.579	2008-JAGC-DADE-16-Q9-073	RBB718	1,652.00	1,652.00	Comm Advocacy
	16.579	2008-JAGC-DADE-17-Q9-054	RBB518	7,982.00	7,982.00	Comm Advocacy
	16.579	2008-JAGC-DADE-19-Q9-100	RBB568	5,363.00	5,363.00	Comm Advocacy
	16.579	2008-JAGC-DADE-22-Q9-111	RBB758	86,234.00	86,234.00	Comm Advocacy
	16.579	2008-JAGC-DADE-23-Q9-102	RBB778	2,760.00	2,760.00	Comm Advocacy
	16.579	2008-JAGC-DADE-27-Q9-062	RBB798	3,806.00	3,806.00	Comm Advocacy
	16.579	2008-JAGC-DADE-30-Q9-105	RBB658	2,783.00	2,783.00	Comm Advocacy
	16.579	2008-JAGC-DADE-32-Q9-122	RBB668	3,448.00	3,448.00	Comm Advocacy
	16.579	2008-JAGC-DADE-33-Q9-113	RBB748	13,363.00	13,363.00	Comm Advocacy
	16.579	2008-JAGC-DADE-34-Q9-087	RBB508	5,106.00	5,106.00	Comm Advocacy
Edward Byrne Memorial State and Local Law Enforcement Assist.	16.58	2005-VT-BX-0021	PD2153	89,448.00	89,448.00	MDPD
Drug Court Discretionary Grant	16.585	2005-DC-BX-0027	OC2007	74,563.00	74,563.00	ADM Office of the Courts

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Passed through the Florida Coalition Against Domestic Violence:						
Violence Against Women Formula Grants	16.588	2222	HSY718	5,576.00	5,576.00	MDHS
	16.588	09-2222	HSY729	7,650.00	10,200.00	MDHS
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	HSB308	358,027.00	358,027.00	MDHS
Public Safety Partnership and Community Policing Grants	16.710	2005CKWX0249	PD2152	50,423.00	50,423.00	MDPD
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2007-DJ-BX-0683	PD2180	682,479.00	682,479.00	MDPD
Passed through Florida Department of Law Enforcement:						
	16.738	07-JAGC-DADE-16-P3-183	HSB417	445.00	445.00	MDHS
	16.738	2007-JAGC-DADE-28-P3-127	HSB507	2,231.00	2,231.00	MDHS
	16.738	2007-JAGC-DADE-8-P3-128	HSB527	2,133.00	2,133.00	MDHS
	16.738	2007-JAGC-DADE-1-P3-152	HSB547	9,826.00	9,826.00	MDHS
	16.738	2007-JAGC-DADE-12-P3-140	HSB567	1,398.00	1,398.00	MDHS
	16.738	2007-JAGC-DADE-23-P3-134	HSB577	280.00	280.00	MDHS
	16.738	2007-JAGC-DADE-10-P3-163	HSB627	15,440.00	15,440.00	MDHS
	16.738	2007-JAGC-DADE-29-P3-167	HSB687	760.00	760.00	MDHS
	16.738	2007-JAGC-DADE-27-P3-165	HSB727	1,762.00	1,762.00	MDHS
	16.738	2007-JAGC-DADE-20-P3-172	HSB747	7,885.00	7,885.00	MDHS
	16.738	2007-JAGC-DADE-35-P3-129	HSB757	620.00	620.00	MDHS
	16.738	2007-JAGC-DADE-19-P3-166	HSB827	818.00	818.00	MDHS
	16.738	2007-JAGC-DADE-33-P3-120	HSB517	515.00	515.00	MDHS
	16.738	2007-JAGC-DADE-3-P3-156	HSB737	671.00	671.00	MDHS
	16.738	2007-JAGC-DADE-4-P3-138	HSB647	2,955.00	2,955.00	MDHS
	16.738	2007-JAGC-DADE-6-P3-157	HSB787	23,097.00	23,097.00	MDHS
	16.738	2007-JAGC-DADE-7-P3-149	HSB797	4,604.00	4,604.00	MDHS
	16.738	2007-JAGC-DADE-11-P3-160	HSB667	851.00	851.00	MDHS
	16.738	2007-JAGC-DADE-15-P3-151	HSB677	2,273.00	2,273.00	MDHS
	16.738	2007-JAGC-DADE-21-P3-142	HSB657	3,236.00	3,236.00	MDHS
	16.738	2007-JAGC-DADE-24-P3-155	HSB637	9,292.00	9,292.00	MDHS
	16.738	2008-JAGC-DADE-21-Q9-148	HSR088	150,000.00	150,000.00	MDHS
	16.738	2008-JAGC-DADE-29-Q9-075	RBB418	129,118.00	129,118.00	Comm Advocacy
	16.738	2008-JAGC-DADE-35-Q9-147	HSR158	302,300.00	302,565.00	MDHS
	16.738	2009-JAGC-DADE-1-T7-070	JU2217	302,254.00	302,254.00	JAC

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Forensic DNA Backlog Reduction Program	16.741	2006-DN-BX-K207	PD2171	60,762.00	60,762.00	MDPD
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2007-CD-BX-0002	PD2185	40,436.00	40,436.00	MDPD
Total				6,223,273.00	6,375,255.00	
U.S. DEPARTMENT OF LABOR						
National Farmworker Jobs Program Cluster:						
Passed through Florida Department of Education:						
National Farm Worker Jobs Program	17.264	761-405BA-8CFJ1	HSE128	262,659.00	262,659.00	MDHS
	17.264	761-4059A-9CFJ1	HSE129	68,245.00	68,245.00	MDHS
Total				330,904.00	330,904.00	
U.S. DEPARTMENT OF TRANSPORTATION						
Highway Planning and Construction Cluster:						
Passed through the Florida Department of Transportation:						
Highway Planning and Construction	20.205	ANO 55	STPF05	11,467.00	15,290.00	MPO
	20.205	AO369	STPF06	82,890.00	110,520.00	MPO
	20.205	AOM 29	STPF07	316,803.00	422,404.00	MPO
	20.205	AOW 70	STPF08	167,585.00	223,446.00	MPO
	20.205	AL 730	CMVM02	143,269.00	143,269.00	MPO
	20.205	251-265-2	PR1416	11,716.00	11,716.00	MDPR
	20.205	N/A	CPPW14	(31,197.00)	(31,197.00)	Public Work
	20.205	A5117	PLFY08	1,903,176.00	2,322,929.00	MPO
	20.205	A5117	PLFY09	111,238.00	135,772.00	MPO
	20.205	AOL72/AOL73	HUWIFH	2,999,936.00	2,999,936.00	Public Work
	20.205	251-265-1 (A0547)	PR1422	14,602.00	14,602.00	MDPR
	20.205	416-660-1 (A0539)	PR1423	24,765.00	24,765.00	MDPR
	20.205	418-337-1	PR1445	7,883.00	7,883.00	MDPR
	20.205	A0041	CPPW16	765,689.00	765,689.00	Public Work
Passed through the Florida Department of Transportation:						
Federal Transit Metropolitan Planning Grants	20.505	ANP 01	SEC806	42,316.00	47,017.00	MPO

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
	20.505	AON 98	SEC807	349,090.00	387,877.00	MPO
	20.505	AOX 24	SEC808	731,423.00	812,692.00	MPO
Total				7,652,651.00	8,414,610.00	
U.S. DEPARTMENT OF HOMELAND SECURITY						
Passed through Florida Department of Community Affairs: State Domestic Preparedness Equipment Support Program	97.004	05-DS-2N-11-23-01-171	EM2013	11,825.00	11,825.00	Emergency Man
Urban Areas Security Initiative	97.008	2003-EU-T3-0037	SEAPORT	553,766.00	553,766.00	Seaport
Passed through City of Miami:	97.008	04-DS-15-11-23-02-199	EM2011	53,199.00	53,199.00	Emergency Man
Passed through the United Way of America: Emergency Food & Shelter National Board Program	97.024	22-1594-00	CAFE07	49,953.00	50,333.00	CAA
	97.024	22-1594-00	CAFE08	65,873.00	66,195.00	CAA
National Urban Search & Rescue (US&R) Response System	97.025	EMW-2003-CA-0099	FR2075	13,135.00	13,135.00	MDFR
	97.025	EMW-2004-CA-0317	FR2077	661.00	661.00	MDFR
	97.025	EMW-2005-CA-0246	FR2080	207,576.00	207,576.00	MDFR
	97.025	EMW-2006-CA-0208	FR2081	41,818.00	41,818.00	MDFR
	97.025	EMV-2007-CA-0163	FR2087	753,875.00	753,875.00	MDFR
	97.025	EMW-2008-CA-0520	FR2095	115,703.00	115,703.00	MDFR
Passed through Florida Department of Community Affairs: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	00-RM-AA-11-23-01-098	99BFEM	(135,905.00)	334,711.00	FEMA
	97.036	01-RM-L5-11-23-01-036	00AFEM	262,268.00	374,455.00	FEMA
	97.036	05-PA-C%-11-23-01-746	03FEMA	(260.00)	3,969.00	FEMA
	97.036	05-PA-E=-11-23-01-885	04AFEM	16,360.00	16,360.00	FEMA
	97.036	05-PA-G%-11-23-01-746	04FEMA	(89,503.00)	2,019.00	FEMA
	97.036	06-KF-B&-11-23-00-505	05FEMA	191,157.00	191,157.00	FEMA
	97.036	06-RT-&W-11-23-02-500	05AFEM	(4,520.00)	155.00	FEMA
	97.036	06-WL-&K-11-23-02-551	05BFEM	11,260,065.00	11,260,065.00	FEMA
	97.036	N/A	08FEMA	7,535.00	8,611.00	FEMA
Passed through Florida Department of Community Affairs: Hazard Mitigation Grant	97.039	06DM-64-11-23-01-304	EM2023	447,873.00	447,873.00	Emergency Man.

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
	97.039	06DM-64-11-23-01-304	EM2022	56,411.00	56,411.00	Emergency Man.
	97.039	07DM-68-11-23-01-227	EM2034	133,847.00	133,847.00	Emergency Man.
	97.039	07HM-4A-11-23-01-013	PD2169	41,633.00	41,633.00	MDPD
	97.039	08HM-6G-11-16-02-019-1602-23	PR1451	1,209.00	1,209.00	MDPR
	97.039	08HM-3G-11-23-01-015	HU1205	52,695.00	52,695.00	Public Work
	97.039	07HM-4@-11-23-01-966	SEAPORT	50,700.00	52,044.00	Seaport
Passed through Florida Department of State:						
	97.039	07HM-6-11-23-01-039	PD2176	(3,446.00)	(3,446.00)	MDPD
Passed through Florida Department of Community Affairs: Emergency Management Performance Grants (EMPG)	97.042	08-BG-24-11-23-01-264	EH2002	160,280.00	160,280.00	Emergency Man.
Passed through Florida Department of Community Affairs: Pre Disaster Mitigation						
	97.047	06-DM-64-11-23-01-304	EM2023	377,034.00	377,034.00	Emergency Man.
	97.047	06-DM-68-11-23-01-362	PD2162	119,250.00	119,250.00	MDPD
	97.047	06DM-68-11-23-01-360	EM2028	70,839.00	70,839.00	Emergency Man.
	97.047	06DM-68-11-23-01-358	EM2029	119,025.00	119,025.00	Emergency Man.
	97.047	06DM-68-11-23-15-411	PD2164	119,250.00	119,250.00	MDPD
	97.047	06DM-68-11-23-15-412	PD2163	119,250.00	119,250.00	MDPD
Port Security Grant Program						
	97.056	D TSA2003G01066	SEAPORT	126,401.00	154,980.00	Seaport
	97.056	HSTS04-04-G-GPS323	EAPORT SP002	117,509.00	103,482.00	Seaport
	97.056	HSTS04-04-G-GPS597	SEAPORT	185,102.00	217,767.00	Seaport
	97.056	2005-GB-T5-0123	PD2158	1,113,612.00	1,113,612.00	MDPD
	97.056	2005-GB-T5-0128	SEAPORT	673,073.00	729,746.00	Seaport
	97.056	2007-GB-T7-0313	SEAPORT	3,634.00	4,845.00	Seaport
Passed through Florida Department of Community Affairs: Homeland Security Grant Program						
	97.067	06-CC-4K-11-23-01-264	EM2019	(1,713.00)	(1,713.00)	Emergency Man.
		07-CC-5R-11-23-01-333	FRE001	16,990.00	16,990.00	MDFR
		07-CI-5R-11-23-01-329	FRE002	10,345.00	10,345.00	MDFR
		07-DS-5N-11-23-01-406	FRE003	182,576.00	182,576.00	MDFR
		07-DS-5N-11-23-01-422	FRE005	23,805.00	23,805.00	MDFR
		07-DS-5N-11-23-01-423	FRE004	33,551.00	33,551.00	MDFR
		07-DS-5N-11-23-01-501	FRE008	117,868.00	117,868.00	MDFR
Passed through Florida Department of Law Enforcement::						
	97.067	2007-SHSP-DADE-1-Q5-046	PD2179	185,436.00	185,436.00	MDPD

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
	97.067	2007-SHSP-DADE-1-Q5-045	PD2178	12,584.00	12,584.00	MDPD
	97.067	2008-SHSP-DADE-1-S4-053	PD2187	21,679.00	21,679.00	MDPD
	97.067	2008-SHSP-DADE-2-S4-054	PD2189	52,661.00	52,661.00	MDPD
	97.067	2008-SHSP-DADE-3-S4-055	PD2188	4,640.00	4,640.00	MDPD
Passed through Florida Department of Health:						
	97.067	07BG-04-11-23-01-235	EM2031	141,315.00	141,315.00	Emergency Man.
Passed through City of Miami:						
	97.067	06DS-4H-11-23-02-342	EM2032	2,280,145.00	2,280,151.00	Emergency Man.
	97.067	07DS-5S-11-23-02-379	EH2003	180,831.00	180,831.00	Emergency Man.
Passed through Florida Department of State:						
	97.067	07DS-5N-11-23-13-341	PD2172	66,950.00	66,950.00	MDPD
Passed through Florida Department of Financial Services:						
	97.067	FM235	FR2084	7,545.00	7,545.00	MDFR
	97.067	FM246	FR2092	84,285.00	84,285.00	MDFR
	97.067	FM246	FR2088	50,537.00	50,537.00	MDFR
Metropolitan Medical Response System	97.071	EMW-2004-GR-0752	EM2017	30,479.00	30,479.00	Emergency Man.
Passed through Florida Department of Law Enforcement:: Buffer Zone Protection Program (BZPP)						
	97.078	2007-BZPP-DADE-2-N5-019	PD2168	176.00	176.00	MDPD
	97.078	2008-BZPP-DADE-2-S5-006	PD2186	205,109.00	205,109.00	MDPD
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	DE2285	323,502.00	323,502.00	DERM
Total				21,491,058.00	22,282,516.00	
Executive Office of the President						
Office of National Drug Control Policy:						
HIDTA Grant	7	I6PMIP597Z	PD2161	30,368.00	30,368.00	MDPD
	7	18PMIP597Z	PD2193	35,062.00	35,062.00	MDPD
HIDTA Grant FY 2007 - 2008	N/A	17PMIP597Z	PD2177	191,441.00	191,441.00	MDPD
Total				256,871.00	256,871.00	

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
U.S. Department of Commerce:						
National Oceanic and Atmospheric Administration: Habitat Conservation	11.463	NA-7NMF4630146	DE2298	36,120.00	36,120.00	DERM
Total				36,120.00	36,120.00	
U.S. Department of Treasury:						
Law Enforcement Trust Fund	21	N/A	TF600 603	489,284.00	529,522.00	MDPD
Total				489,284.00	529,522.00	
Department of Interior:						
Fish and Wildlife Cluster:						
Fish and Wildlife Management Assistance	15.608	1448-40181-02-J-0	PR1389	57,358.00	57,358.00	MDPR
				-		
Passed through Florida Department of Environmental Protection:						
Outdoor Recreation Acquisition, Development and Planning	15.916	LW480	PR1398	49,562.00	49,562.00	MDPR
	15.916	LW501	PR1414	142,767.00	142,767.00	MDPR
Equal Employment Opportunity Commission:						
Employment Discrimination State and Local Fair						
Employment Practices Agency Contracts	30.002	5FPSLPO110	HSB015	(13,200.00)	(13,200.00)	MDHS
Total				236,487.00	236,487.00	
U.S. Department of Energy:						
Passed through Florida Department of Community Affairs:						
Weatherization Assistance for Low-Income Persons	81.042	06WX-6D-11-23-04-018	CAWE06	-	354.00	CAA
	81.042	08WX-7H-11-23-04-018	CAWE08	20,499.00	20,499.00	CAA
Elections Assistance Commission:						
Passed through Florida Department of State:						
Help America Vote Act Requirement Systems	90.401	N/A	CPEL03	4,504,500.00	4,598,594.00	Election
	90.401	N/A	CPEL04	506,828.00	517,716.00	Election
	90.401	N/A	EL2110	208,946.00	240,288.00	Election

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	FEDERAL EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Total				5,240,773.00	5,377,451.00	
Grand Total				295,023,425.79	316,341,036.50	

MIAMI-DADE COUNTY, FLORIDA

SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

STATE GRANTS DEPARTMENT OF ENVIRONMENTAL PROTECTION	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Beach Erosion Control Program	37.003	04-DA1	CPDE03	2,739,474.00	6,026,762.00	DERM
Florida Recreation Development Assistance Program	37.017	F5098	PR1404	(6,992.00)	(6,992.00)	MDPR
		F5100	PR1402	114,932.00	114,932.00	MDPR
Local Government Cleanup Contracting	37.024	GC-624	DE2240	1,046,861.00	1,046,861.00	DERM
Statewide Surface Water Restoration & Wastewater Proj.	37.039	WAP041-A5	CPDE02-01	296,946.00	1,222,233.00	DERM
		LP6059-A2	CPDE02-06	10,151,074.00	10,879,981.00	DERM
Passed through South Florida Water Management		OT050659	DE2279	576,400.00	783,165.00	DERM
		OT061086	DE2280	854,518.00	1,716,455.00	DERM
		OT061087	DE2283	724,693.00	724,693.00	DERM
		MT070553	DE2287	213,771.00	428,771.00	DERM
Ambient Air Monitoring Agreement	37.042	SO337	DE2300	252,097.00	252,097.00	DERM
				-		
Title V Air Permitting and Compliance	37.043	SO283	DE2281	432,911.00	432,911.00	DERM
TOTAL				17,396,685.00	23,621,869.00	
DEPARTMENT OF CHILDREN AND FAMILIES						
Community Care for Disabled Adults	60.008	KG-056	HSH816	-	17.00	MDHS
		KG-056	HSH819	166,444.00	183,051.00	MDHS
		KG-056	HSH829	25,381.00	27,919.00	MDHS

MIAMI-DADE COUNTY, FLORIDA

**SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Homeless Challenge Grant	60.014	KFZ22	HT2058	60,000.00	60,000.00	Homeless Trust
Homeless Housing Assistance Grant	60.015	KIZ24	HT2059	750,000.00	750,000.00	Homeless Trust
Homeless Grant - In - Aid Project	60.021	KF120	HT2052	12,226.00	12,226.00	Homeless Trust
		KF121	HT2053	186,955.00	186,955.00	Homeless Trust
Adult Mental Health - Special Projects - Recovery and Resiliency	60.063	KH192	HT2056	360,000.00	360,000.00	Homeless Trust
Public Safety, Mental Health & Substance Abuse	60.115	LHZ15	GS2012	8,215.00	16,430.00	GSA
Passed through Florida Coalition Against Domestic Violence:						
Advocates FCADV DV Program	N/A	07-08/2222	HSY428 DV	437,203.00	580,189.00	MDHS
	N/A	09-2222	HSY489 DV	161,151.37	166,071.37	MDHS
TOTAL				2,167,575.37	2,342,858.37	
DEPARTMENT OF COMMUNITY AFFAIRS						
Emergency Management Programs	52.008	08-BG-24-11-23-01-264	EH2002-02	103,284.00	103,284.00	Emergency Man.
Residential Construction Mitigation Project	52.016	07RC-Q:-11-23-04-198	CADL07	(300.00)	4,351.00	CAA
		08RC-B5-11-23-04-158	CADL08	195,788.00	196,631.00	CAA
		07RC-Q:-11-23-04-199	CALR07		(27.00)	CAA
		08RC-B5-11-23-157	CALR08	195,709.00	196,215.00	CAA
		08RC-B5-11-23-02-192	PD2183	54,172.00	54,172.00	MDPD
Florida Local Update of Census Addresses	52.038	08-DD-J3-11-23-01-018	PZ2008	16,392.00	16,392.00	Planning and Zoning

MIAMI-DADE COUNTY, FLORIDA

SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Hurricane Andrew Trust Fund - HATF	N/A	94-HF-25-11-23-01-001	CDHATF	885,197.00	885,197.00	OCED
TOTAL				1,450,242.00	1,456,215.00	
DEPARTMENT OF TRANSPORTATION						
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AOR88	CTDF08	65,213.00	65,213.00	MPO
Seaport Grants	55.005	41830819401	Seaport	749,622.00	1,163,091.00	Seaport
		42309419401	Seaport	46,868.00	93,737.00	Seaport
		40602329401	Seaport	100,000.00	200,000.00	Seaport
		42364419401	Seaport	36,843.00	73,687.00	Seaport
		42309319401	Seaport	311,616.00	623,231.00	Seaport
Commuter Assistance/Rideshare Grants	55.007	AK406	DSVP02	75,359.00	75,359.00	MPO
		AL633	CMVL02	1,276,606.00	1,276,606.00	MPO
County Incentive Grant Program	55.008	AK436	CPPW08	(7,014.00)	(7,014.00)	Public Works
		42048119401	SEAPORT	1,975,929.00	3,951,860.00	Seaport
Intermodal Development Program	55.014	42053429401	SEAPORT	412,945.00	825,871.00	Seaport
State Highway Project Reimbursement	55.023	AOH12	DFND7R	3,450.00	3,450.00	MPO
		AOH10	DFND7S	3,750.00	3,750.00	MPO
		AOY82	CPPW17	440,203.00	440,203.00	Public Works
		AP047	CPPW15	455,104.00	455,104.00	Public Works
NPDES Second Interlocal Agreement	N/A	N/A	DE2154	339,795.00	339,795.00	DERM

MIAMI-DADE COUNTY, FLORIDA

SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

STATE GRANTS TOTAL	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES 6,286,289.00	TOTAL EXPENDITURES 9,583,943.00	COUNTY DEPARTMENT
DEPARTMENT OF STATE						
Discipline-Based Arts Grants Program	45.002	08-0554 VZ0617	CU2058 VZ0617	6,101.00 26,927.00	12,202.00 26,927.00	Cultutal Affairs Vizcaya
Local Arts Agency/State Service Organizations	45.005	N/A	CU2057	22,734.00	45,468.00	Cultutal Affairs
Cultural Facilities Grant Program	45.014	06-9028 07-9005 07-9017 07-9023	CPCU13 PR1440 CPCU14 PR1441	500,000.00 301,062.00 500,000.00 500,000.00	500,000.00 301,062.00 500,000.00 500,000.00	Cultutal Affairs MDPR Cultutal Affairs
Historic Museum Grants	45.017	08-4721	VZ7521	38,939.00	38,939.00	Vizcaya
Public Library Contruction Program	45.02	05-PLC-32 06-PLC-11	CPLB01 CPLB02	150,000.00 300,000.00	300,000.00 300,000.00	Libraries Libraries
State Aid to Libraries	45.03	08-ST-34	LBSA96	2,057,249.00	2,057,249.00	Libraries
DCC Courtroom 6-1 Restoration Project	45.032	SC611	OC2008	292,769.00	541,569.00	DM Office of the Court
Greynolds Boathouse		SC619	PR1425	333,051.00	333,051.00	MDPR
PAC Stage Equipment in Ballet/Opera House	45.041	07-9101	CPCU12	426,813.00	426,813.00	Cultutal Affairs
Passed through Early Learning Coalition of Miami-Dade/Monroe Inc.: School Readiness Services	75.005	N/A C06-120 C07-107	HSK008 HSK009 HSK088	980,275.00 226,505.00 23,148.00	980,275.00 226,505.00 23,148.00	MDHS MDHS MDHS

MIAMI-DADE COUNTY, FLORIDA

SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
		C08-113	HSK089	7,246.00	7,246.00	MDHS
Voluntary Pre-kindergarten Program	75.007	C06-120	HSK057	52,319.00	52,319.00	MDHS
		C07-107	HSK058	41,028,934.00	41,028,934.00	MDHS
		C08-113	HSK059	7,002,374.00	7,002,374.00	MDHS
TOTAL				54,776,446.00	55,204,081.00	
DEPARTMENT OF JUVENILE JUSTICE						
Juvenile Assessment Centers	80.02	K5K01	JU2206	712,033.00	712,033.00	JAC
		KD22834	JU2212	261,070.00	261,070.00	JAC
		KD22834	JU2218	88,812.00	88,812.00	JAC
		X1543	JU2216	32,090.00	32,090.00	JAC
Diversion Services	80.022	X1308	JU2208	(139,162.00)	(139,162.00)	
		K6K01	JU2209-03	132,187.00	132,187.00	JAC
		X1439	JU2214	784,131.00	784,131.00	JAC
Delinquency Prevention	80.029	K6K01	JU2209-02	57,844.00	57,844.00	JAC
TOTAL				1,929,005.00	1,929,005.00	
Florida Department of Agriculture and Consumer Services:						
Mosquito Control	42.003	N/A	ARTHRO	58,825.00	60,856.00	Public Works
Transfer to Local Government-Restore Tree Canopy	N/A	N/A	DE2234	723,933.00	762,861.00	DERM

MIAMI-DADE COUNTY, FLORIDA

SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Total Florida Department of Agriculture				782,758.00	823,717.00	
Florida Department of Insurance:						
Florida Task Force One	46.001	N/A	FR2060	325.00	325.00	MDFR
Total Florida Department of Insurance				325.00	325.00	
Florida Department of Health:						
County Grant Awards	64.005	C6013/C7013	FR2085/FR2091	200,378.70	217,683.54	MDFR
Anti-Venom Bank DET85 Grant	N/A	DET85	FR2091	98,534.00	98,534.00	MDFR
Total Florida Department of Health				298,912.70	316,217.54	
Florida Department of Elder Affairs:						
Passed through United Home Care Services, Inc.				-		
Community Care for the Elderly	65.001	2001-13	HSH718	19,849.00	22,053.00	MDHS
Respite for Elders Living in Everyday Families (Relief)	65.006	KR-817	CASR08	94,798.00	94,191.00	CAA
Passed through Alliance on Aging:						
Respite for Elders Living in Everyday Families (Relief)		KR-917	CASR09	6,532.00	6,532.00	CAA
Passed through Alliance on Aging:						
Local Services Program	65.009	KL718	HSH908	696,250.00	1,696,250.00	MDHS
		KL736	CALS08	20,925.00	18,926.00	CAA
		KL836	CALS09	9,552.00	11,547.00	CAA

MIAMI-DADE COUNTY, FLORIDA

SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
Total Florida Department of Elder Affairs				847,906.00	1,849,499.00	
Florida Department of Law Enforcement:						
Statewide Criminal Analysis Laboratory System	71.002	N/A	Police	698,658.00	698,658.00	MDPD
Drug Control/Money Laundering Investigations - Matching	71.005	N/A	PD2149	25,850.00	25,850.00	MDPD
		N/A	PD2173	85,523.00	85,523.00	MDPD
		N/A	PD2174	85,439.00	85,439.00	MDPD
		N/A	PD2190	5,852.00	5,852.00	MDPD
Total Florida Department of Law Enforcement				901,322.00	901,322.00	
Florida Fish and Wildlife Conservation Commission:						
Florida Boating Improvement Program	77.006	6167	DE2289	9,215.00	9,215.00	DERM
		06074	DE2290	2,750.00	2,750.00	DERM
		07075	DE2302	53,280.00	53,280.00	DERM
Artificial Reef Grants Program	77.007	06121	DE2291	19,031.00	44,414.00	DERM
		7015	DE2296	10,399.00	10,399.00	DERM
Total Fish and Wildlife Conservation Commission				94,675.00	120,058.00	
Executive Office of the Governor						
Enterprise Florida, Inc.	31.003	N/A	CPPW10	8,040.00	8,040.00	Public Works
Total				8,040.00	8,040.00	
Florida Housing Finance Corporation						
State Housing Initiatives Partnership Program	52.901	N/A	SHIP06	1,675,234.00	1,675,234.00	OCED
			SHIP07	749,078.00	749,078.00	OCED

MIAMI-DADE COUNTY, FLORIDA

SUPPLEMENTAL INFORMATION TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (UNAUDITED/DRAFT)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	FAMIS NUMBER	STATE EXPENDITURES	TOTAL EXPENDITURES	COUNTY DEPARTMENT
			SHIP08	2,888,668.00	2,888,668.00	OCED
			SHIP09	20,120.00	20,120.00	OCED
Total Housing Finance Corporation				5,333,100.00	5,333,100.00	
Grand Total				92,273,281.07	103,490,249.91	

Section II – Billed Central Services

Miami-Dade County, Florida
General Services Administration (GSA)
Schedule of Allowable Costs and Revenues
for the Fiscal Year Ended September 30, 2008

			GS01	GS02	GS03	GS05	GS06	GS09	GS10	GS30	Grand Total
OBJECT	OBJECT	:DESCRIPTION	GSA-ADMINISTRATION	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MANAGEMENT	DESIGN & CONSTRUCTION SERVICES	REAL ESTATE DEVELOPMENT	MAJOR CAPITAL	
001	SALARIES		3,129,977.20	15,970,363.92	3,078,759.79	8,377,889.53	9,763,938.10	8,646,100.89	1,844,150.37	(193.03)	50,810,986.77
010	FRINGE BENEFITS		947,056.04	5,171,778.71	964,952.88	2,518,380.14	3,092,508.60	2,597,832.09	504,242.17	(29.03)	15,796,721.60
031	DEPARTURE INCENTIVE PROGRAM DIP		11,108.16	2,260.65	11,108.16						24,476.97
115	INTERPRETERS									2,000.41	2,000.41
116	OTHER COURT OPERATING EXPENSE		126.54					14,727.02			14,853.56
210	ACCOUNTING & AUDITING		150.00	25.00			498,286.55	225.00	360.00		499,046.55
211	CONSULTING SERVICES						6,579.01				6,579.01
212	LEGAL		200.00				1,350.00				1,550.00
213	BANK & TRUSTEE/PAYING AGENT FEES					2,002.23					2,002.23
214	ARCHITECTURAL & ENGINEERING RELATED SERV								3,100.00		3,100.00
215	TEMPORARY HELP AGENCY		7,127.00	263,467.50	129,953.59	24,672.69	209,977.54	1,107,611.61			1,742,809.93
216	HEALTH RELATED SERVICES										-
220	ELECTRICAL SERVICES		92,729.99	318,246.09	97,611.04		11,284,686.57	48,749.17	41,986.02		11,884,008.88
221	WATER AND DISPOSAL SERVICES		9,157.57	67,178.72	24,280.54		2,092,801.36	49,403.77	(9,960.21)		2,232,861.75
222	OTHER UTILITIES RELATED						5,913.92				5,913.92
223	INDUSTRIAL SERVICE RELATED		743,342.83	409,563.07	9,485.91	119.68	33,775,521.17	386,578.09	(191,902.40)		35,132,708.35
224	OTHER OUTSIDE CONTRACTUAL SERVICES		45,305.25	20,493.56	3,561.52	663,261.91	205,799.50		73.00	60,173.30	998,668.04
230	HEALTH INSURANCE			163.98							163.98
232	GENERAL AUTO & PROFESSIONAL LIAB		26,800.00	117,101.86	24,000.00	55,800.00	80,500.00	58,000.00	11,500.00		373,701.86
240	OUTSIDE CONTRACTUAL SVCS.			7,137,606.76			98,530.59				7,236,137.35
241	EQUIPMENT MAINTENANCE		30,849.42	7,062.45	2,141.83	14,193.39	172,899.32	4,012.19	792.00	2,660.00	234,610.60
242	PARKS MAINTENANCE			180.84							180.84
244	OUTSIDE MAINTENANCE:BUILDINGS & GROUNDS		16,422.49	25,995.49	2,135.70	1,980.75	3,281,490.91		29,985.35	17,224.51	3,375,235.20
245	ITD MAINTENANCE		90,548.65	34,348.18	60,474.24	1,030.00	325,265.12	30,424.40	439.15	538,963.29	1,081,493.03
246	RAIL/AIRCRAFT/BOAT/BRIDGES MAINT		663.43	1,110.14	200.30	1,327.50	12,942.87	8,056.54			24,300.78
251	BUILDINGS COUNTY OWNED: RENTAL		183,339.00	(219,939.54)	115,494.00	526,792.00	424,411.00	247,595.00	90,079.00		1,367,770.46
252	VEHICLES-RENTAL			(101,098.18)							(101,098.18)
253	COMMUNICATION EQUIPMENT-RENTAL		392.69	4,350.20	66.71	1,804.24	6,112.89	20,696.63	644.12		34,067.48
254	HEAVY EQUIPMENT RENTAL						10,322.50				10,322.50
255	RENT PAYMENTS TO LESSORS		177,156.20		612,544.51	19,044.00	4,960,525.02	244,185.45	(352.00)		6,013,103.18
257	RENTAL-ITD SYSTEM RELATED										-
259	OTHER RENTAL EXPENSE						5,325.81			9,027.00	14,352.81
260	GSA CHARGES		216,117.55	1,348,707.85	2,788,280.78	237,549.83	5,452,264.78	13,122,539.82	(70,108.84)	2,300,300.55	25,395,652.32
261	ITD		118,809.23	592,525.06	103,576.91	201,159.86	1,458,905.89	916,548.79	62,340.88		3,453,866.62
262	GENERAL COUNTY SUPPORT CHARGES			15,082.53		4,100,000.00	3,376.16				4,118,458.69
264	CORRECTIONS AND REHAB SERVICES		45,590.00								45,590.00
265	PARKS & RECREATION SERVICES			21,681.00			157,950.40			164,995.50	344,626.90
266	CLERK OF COURTS		5,981.15			43,476.20	42.50	5,227.58	7.50	41.00	54,775.93
290	TAX COLLECTOR DISTRIBUTION						59,931.89				59,931.89
310	TELECOMMUNICATIONS		112,115.06	131,460.39	19,938.21	82,414.39	305,701.69	84,158.70	12,965.19	95,621.16	844,374.79
311	PUBLICATIONS, SUBSCRIPTIONS, MEMBERSHIPS		1,085.00	16,013.89	1,218.00	16,833.32	424.95	2,285.50	372.00		38,232.66
312	TRAVEL		14,933.29	11,244.15	5,470.40	12,065.96	11,605.73	4,336.69	3,166.00		62,822.22
313	AUTOMOBILE REIMBURSEMENT		900.45	45,504.75	2,074.04	7,916.00	8,575.11	22,445.50	280.00		87,695.85
314	ADVERTISING			39,279.58	7,239.45	1,443.00	275.25		3,500.00	8,192.95	59,930.23
315	PRINTING & GRAPHICS		112.00	329.44	1,292,496.69	1,600.39	(8,691.00)	78.28	82.77	166.95	1,286,175.52
316	MAILING SERVICES		46.00		377,596.50	2,022.40	103.81	41.56	630.70	71.31	380,512.28
318	REFUNDS, CASH SHORTAGES & BAD DEBT EXP					(7.00)	60.00				53.00
319	PETTY CASH & CHANGE FUNDS		175.21	1,043.08	1,523.37	248.32	1,963.79	1,409.84			6,363.61
320	TRAINING		6,067.00	17,493.72	2,300.00	3,144.25	17,687.38	23,049.37	1,501.50		71,243.22
321	REIMBURSEMENTS & REFUNDS		(354,982.00)	19,613.83	643,560.14	48.05	(1,872,073.87)	(229.87)		210,847.00	(1,353,216.72)
322	TAXES,LICENSES & PERMITS		175.00	59,146.43	656.09	199.32	19,752.87	76,359.66	54,818.14	7,773.74	218,881.25
330	MISCELLANEOUS		4,301.45	14,709.59	37,105.50	36,071.52	51,602.46	48,890.86	9,424.25		202,105.63
410	FUEL & LUBRICANTS		155.82	44,723,500.45		44.72	(17,747.30)				44,705,953.69
430	AUTOMOTIVE REPAIR & MAINT SUPPLIES			11,749,466.00			5,560.65				11,755,026.65
431	BLDGS, RDWYS, & STRUCT REPAIR & MNT SUP		5,309.45		8,012.07		326,433.65				339,755.17
432	EQUIPMENT & NON-CAPITAL TOOLS		460.40	1,329,119.92		230.00	71,769.32	604.08	2,584.36		1,404,768.08

Miami-Dade County, Florida
General Services Administration (GSA)
Schedule of Allowable Costs and Revenues
for the Fiscal Year Ended September 30, 2008

			GS01	GS02	GS03	GS05	GS06	GS09	GS10	GS30	Grand Total
OBJECT	OBJECT	:DESCRIPTION	GSA-ADMINISTRATION	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MANAGEMENT	DESIGN & CONSTRUCTION SERVICES	REAL ESTATE DEVELOPMENT	MAJOR CAPITAL	
433	INVENTORY, MATERIALS, PARTS & SUPPLIES		19.16				428,891.78	34,789.34			463,700.28
435	OTHER REPAIR & MAINTENANCE SUPPLIES		3,723.15				280,928.93		3,783.91		288,435.99
450	CONSTRUCTION MATERIALS & SUPPLIES						199,174.64	2,911.88		6,255.07	208,341.59
470	OFFICE SUPPLIES & MINOR EQUIPMENT		12,844.68	84,294.39	8,251,648.09	92,589.03	49,356.42	69,799.70	10,387.67	297,825.95	8,868,745.93
471	COMPUTER SUPPLIES		17,287.25	15,401.78		15,694.55	22,540.01	14,424.40	1,332.13		86,680.12
490	CHEMICALS							918.00	5,400.00		6,318.00
491	RECREATIONAL SUPPLIES						419.88				419.88
492	INSTITUTIONAL, MEDICAL & FOOD SUPPLIES			1,145.39			120.00				1,265.39
493	CLOTHING & UNIFORMS		196.50	72,942.60	3,116.24	257.23	11,129.05	15,812.01			103,453.63
496	OTHER MATERIALS & SUPPLIES			5,911.70		4,290.48	83,060.59	2,508.45	10,108.88		105,880.10
501	GENERAL FUND-TRF OUT		85,000.00	2,100,000.00			11,504,000.00		250,000.00		13,939,000.00
522	OTHER SPEC OBLIGATIONS						6,945,000.00	1,290,000.00			8,235,000.00
570	INTRAFUND TRANSFER			1,527,000.00	278,400.00	553,300.00	1,552,300.00	3,649,000.00	511,900.00		8,071,900.00
602	SPECIAL TRANSPORTATION							715.00			715.00
603	IN-KIND CONTRIBUTED SERVICES		8,215.21								8,215.21
605	HURRICANE EXPENSES			(567.60)			(61,033.22)	(786.30)			(62,387.12)
606	GRANTS TO OUTSIDE ORGANIZATIONS									917,671.00	917,671.00
710	PRINCIPAL PAYMENTS						876,414.36				876,414.36
730	INTEREST PAYMENTS						1,850,298.36				1,850,298.36
770	DEBT ISSUANCE COSTS										-
910	LAND ACQUISITION							900.79	112,507.17	3,547,883.14	3,661,291.10
920	BUILDING ACQUISITION									1,665,633.03	1,665,633.03
921	BUILDING IMPROVEMENTS						787,145.50				787,145.50
930	IMPROVEMENTS OTHER THAN BUILDINGS									18,922.61	18,922.61
941	ARCHITECTURAL/ENGINEERING COSTS			4,306.50			5,113.95			131,938.70	141,359.15
942	CONSTRUCTION PHASE						5,879.05			1,797.67	7,676.72
950	MAJOR MACHINERY, EQUIP, & FURNITURE		65,906.58	78,565.33	65,815.67	21,163.50	55,353.86	139,993.26	13,717.81	2,141,008.18	2,581,524.19
951	AUTOMOBILES & VEHICLES			12,040,455.94							12,040,455.94
952	OTHER CAPITALIZABLE ITEMS			1,502,678.82							1,502,678.82
955	MACHINERY,EQUIP,FURN., & OTHER > 5000						13,653.06			1,239,848.88	1,253,501.94
990	INFRASTRUCTURE								3,042.19	1,697.30	4,739.49
991	INFRASTRUCTURE MAINTENANCE						6,487.13	2,175.34			8,662.47
Sub-Total - Expenditures			5,882,997.05	106,798,315.91	19,026,798.87	17,642,053.38	100,987,397.81	32,995,106.08	3,328,880.78	13,388,318.14	300,049,868.02
Less Unallowable Expenditures:											
501	GENERAL FUND-TRF OUT		(85,000.00)	(2,100,000.00)	-	-	(11,504,000.00)	-	(250,000.00)	-	(13,939,000.00)
522	OTHER SPEC OBLIGATIONS		-	-	-	-	(6,945,000.00)	(1,290,000.00)	-	-	(8,235,000.00)
570	INTRAFUND TRANSFER		-	(1,527,000.00)	(278,400.00)	(553,300.00)	(1,552,300.00)	(3,649,000.00)	(511,900.00)	-	(8,071,900.00)
602	SPECIAL TRANSPORTATION		-	-	-	-	-	(715.00)	-	-	(715.00)
603	IN-KIND CONTRIBUTED SERVICES		(8,215.21)	-	-	-	-	-	-	-	(8,215.21)
606	GRANTS TO OUTSIDE ORGANIZATIONS		-	-	-	-	-	-	-	(917,671.00)	(917,671.00)
710	PRINCIPAL PAYMENTS		-	-	-	-	(876,414.36)	-	-	-	(876,414.36)
770	DEBT ISSUANCE COSTS		-	-	-	-	-	-	-	-	-
910	LAND ACQUISITION		-	-	-	-	-	(900.79)	(112,507.17)	(3,547,883.14)	(3,661,291.10)
920	BUILDING ACQUISITION		-	-	-	-	-	-	-	(1,665,633.03)	(1,665,633.03)
921	BUILDING IMPROVEMENTS		-	-	-	-	(787,145.50)	-	-	-	(787,145.50)
930	IMPROVEMENTS OTHER THAN BUILDINGS		-	-	-	-	-	-	-	(18,922.61)	(18,922.61)
941	ARCHITECTURAL/ENGINEERING COSTS		-	(4,306.50)	-	-	(5,113.95)	-	-	(131,938.70)	(141,359.15)
942	CONSTRUCTION PHASE		-	-	-	-	(5,879.05)	-	-	(1,797.67)	(7,676.72)
950	MAJOR MACHINERY, EQUIP, & FURNITURE		(65,906.58)	(78,565.33)	(65,815.67)	(21,163.50)	(55,353.86)	(139,993.26)	(13,717.81)	(2,141,008.18)	(2,581,524.19)
951	AUTOMOBILES & VEHICLES		-	(12,040,455.94)	-	-	-	-	-	-	(12,040,455.94)
952	OTHER CAPITALIZABLE ITEMS		-	(1,502,678.82)	-	-	-	-	-	-	(1,502,678.82)
955	MACHINERY,EQUIP,FURN., & OTHER > 5000		-	-	-	-	(13,653.06)	-	-	(1,239,848.88)	(1,253,501.94)
990	INFRASTRUCTURE		-	-	-	-	-	-	(3,042.19)	(1,697.30)	(4,739.49)
991	INFRASTRUCTURE MAINTENANCE		-	-	-	-	(6,487.13)	(2,175.34)	-	-	(8,662.47)
Sub-Total - Unallowable Expenditures			(159,121.79)	(17,253,006.59)	(344,215.67)	(574,463.50)	(21,751,346.91)	(5,082,784.39)	(891,167.17)	(9,666,400.51)	(55,722,506.53)

Miami-Dade County, Florida
General Services Administration (GSA)
Schedule of Allowable Costs and Revenues
for the Fiscal Year Ended September 30, 2008

		GS01	GS02	GS03	GS05	GS06	GS09	GS10	GS30	Grand Total
OBJECT	OBJECT :DESCRIPTION	GSA-ADMINISTRATION	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT	FACILITIES & UTILITIES MANAGEMENT	DESIGN & CONSTRUCTION SERVICES	REAL ESTATE DEVELOPMENT	MAJOR CAPITAL	
	Net Expenditures	5,723,875.26	89,545,309.32	18,682,583.20	17,067,589.88	79,236,050.90	27,912,321.69	2,437,713.61	3,721,917.63	244,327,361.49
	Add Allowable Indirect Costs:									
	Depreciation	142,468.00	8,993,262.00	254,778.00	106,140.00	566,347.00	24,211.00	15,053.00	-	10,102,259.00
	Leave Payouts	39,849.00	203,327.00	39,197.00	106,663.00	124,310.00	110,078.00	23,479.00	-	646,903.00
	AG - Agenda Coordination	5,050.00	23,551.00	4,763.00	11,584.00	15,980.00	11,121.00	2,146.00	-	74,195.00
	AT - County Attorney	605,816.00	-	-	1,382,343.00	-	-	-	-	1,988,159.00
	AU - Audit and Management	13.00	221.00	40.00	37.00	209.00	69.00	7.00	27.00	623.00
	BU - Strategic Business Management	1,386.00	22,164.00	3,810.00	3,810.00	20,778.00	6,926.00	693.00	2,424.00	61,991.00
	CC - County Commission	4,953.00	23,115.00	4,678.00	11,374.00	15,685.00	10,916.00	2,109.00	-	72,830.00
	CE - County Executive	15,877.00	74,094.00	14,995.00	36,459.00	50,278.00	34,989.00	6,762.00	-	233,454.00
	CQ - Capital Improvement	-	-	-	-	-	4,159.00	-	-	4,159.00
	DA - ADA Coordination	500.00	2,670.00	500.00	1,334.00	1,835.00	1,251.00	250.00	-	8,340.00
	ER - Human Resources	20,793.00	75,479.00	15,276.00	37,140.00	51,218.00	35,642.00	6,888.00	-	242,436.00
	ET - Enterprise Technology Services	23,814.00	52,714.00	10,944.00	32,786.00	32,731.00	11,865.00	3,646.00	-	168,500.00
	FE - Fair Employment Practices	1,433.00	6,688.00	1,354.00	3,291.00	4,539.00	3,158.00	610.00	-	21,073.00
	FN - Finance	14,860.00	256,014.00	45,726.00	43,846.00	240,813.00	79,873.00	8,267.00	31,497.00	720,896.00
	GG - General Government	11,120.00	95,752.00	17,182.00	30,215.00	74,409.00	37,315.00	6,068.00	6,416.00	278,477.00
	GI - Government Information Center	4,077.00	19,031.00	3,852.00	9,364.00	12,913.00	8,987.00	1,738.00	-	59,962.00
	IG - Inspector General	6,136.00	111,391.00	19,845.00	18,401.00	105,331.00	34,414.00	3,472.00	13,964.00	312,954.00
	PM - Procurement Management	6,594.00	119,712.00	21,327.00	19,775.00	113,198.00	36,984.00	3,731.00	15,007.00	336,328.00
	SB - Small Business Development	20,826.00	378,075.00	67,357.00	62,454.00	357,504.00	116,806.00	11,785.00	47,396.00	1,062,203.00
	Sub-total - Allowable Indirect Costs	925,565.00	10,457,260.00	525,624.00	1,917,016.00	1,788,078.00	568,764.00	96,704.00	116,731.00	16,395,742.00
	TOTAL ALLOWABLE COSTS	\$ 6,649,440.26	\$ 100,002,569.32	\$ 19,208,207.20	\$ 18,984,605.88	\$ 81,024,128.90	\$ 28,481,085.69	\$ 2,534,417.61	\$ 3,838,648.63	\$ 260,723,103.49
	REVENUES:									
334	STATE GRANTS	8,215.21								8,215.21
341	GENERAL GOV (NOT COURT RELATED)							55,860.00		55,860.00
343	PHYSICAL ENVIRONMENT CHG & FEES		1,089,218.30							1,089,218.30
344	TRANSPORTATION REVENUES	2,862,381.11								2,862,381.11
349	OTHER CHARGES FOR SERVICES	11,074.08	108,486,653.52	19,194,905.12		57,394,391.10	25,958,735.42	1,581,038.67		212,626,797.91
361	INTEREST EARNINGS		81,616.07			82,593.66			4,152,636.45	4,316,846.18
362	RENTS & ROYALTIES					852,807.69		346,255.15		1,199,062.84
364	FIXED ASSETS		1,185,650.00							1,185,650.00
366	CONTRIBUTIONS/DONATIONS PRIVATE SOURCES					15,131,396.29				15,131,396.29
369	OTHER MISCELLANEOUS REVENUES		155,668.50			241,572.51			658,000.00	1,055,241.01
381	INTERFUND TRANSFERS	85,000.00	2,100,000.00		17,795,000.00	47,209,000.00		1,847,000.00	10,485,000.00	79,521,000.00
387	INTRAFUND TRANSFERS	3,457,200.00				949,800.00	3,200,000.00	464,900.00		8,071,900.00
390	IN-KIND CONTRIBUTIONS	8,215.21								8,215.21
	TOTAL REVENUES	\$ 6,432,085.61	\$ 113,098,806.39	\$ 19,194,905.12	\$ 17,795,000.00	\$ 121,861,561.25	\$ 29,158,735.42	\$ 4,295,053.82	\$ 15,295,636.45	\$ 327,131,784.06
	NET (OVER) / UNDER RECOVERY	\$ 217,354.65	\$ (13,096,237.07)	\$ 13,302.08	\$ 1,189,605.88	\$ (40,837,432.35)	\$ (677,649.73)	\$ (1,760,636.21)	\$ (11,456,987.82)	\$ (66,408,680.57)
	ALLOWABLE 60-DAY WORKING CAPITAL BALANCE	\$ 1,108,240.04	\$ 16,667,094.89	\$ 3,201,367.87	\$ 3,164,100.98	\$ 13,504,021.48	\$ 4,746,847.62	\$ 422,402.94	\$ 639,774.77	\$ 43,453,850.58