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**MIAMI-DADE COUNTY,  
FLORIDA**

**OMB COST ALLOCATION PLAN**

**BASED ON ACTUAL EXPENDITURES FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**A CENTRAL SERVICES COST ALLOCATION PLAN**



**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

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# **Certificate of Cost Allocation Plan**

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# Certificate of Cost Allocation Plan

## Miami-Dade County, Florida

Fiscal Year October 1, 2014 through September 30, 2015

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

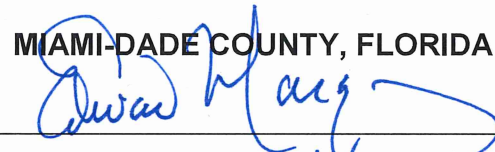
- (1) All costs included in this proposal based on FY 2015 actual costs to establish cost allocations or billings for FY 2017 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:

MIAMI-DADE COUNTY, FLORIDA

Signature:



Name of Official:

Deputy Mayor / Finance Director

Title:

Edward Marquez

Date of Execution:

10/23/18

# **Organization Chart**

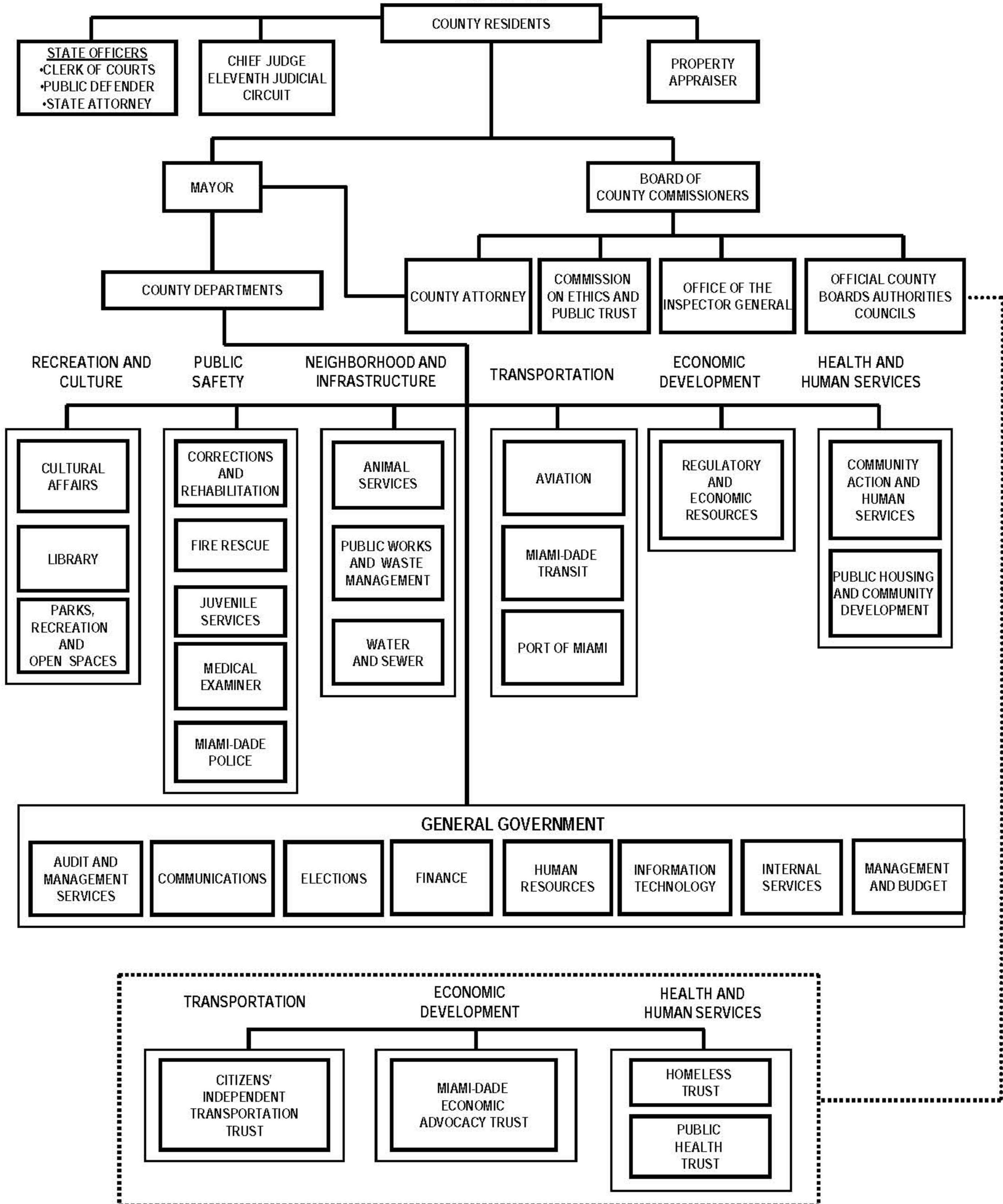
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# MIAMI-DADE COUNTY

## TABLE OF ORGANIZATION

by STRATEGIC AREA

2015-16



## **Background and Plan Summary**

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# **Miami-Dade County, Florida**

## **Background and Plan Summary**

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

### **Description of Accounting System**

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

This section of the cost allocation plan describes the accounting procedures used by the County to identify, measure and allocate costs to each benefiting department of the County. All administrative costs are accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances, and conform to the accounting principles and standards prescribed in the COST PRINCIPLES FOR STATE, LOCAL, AND INDIAN TRIBAL GOVERNMENTS (OMB CIRCULAR A-87) at 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**

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# Miami-Dade County, Florida

## Cost Allocation Methodology

### Part I: The Double Step-Down Methodology

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#### ***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.

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#### ***A. Initiating the Process***

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

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

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#### ***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.

<b><i>C. Establishing the Statistical Measurements or Bases for Allocation</i></b>	<p>Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.</p>
<b><i>D. Accommodating Exceptions and Adjustments</i></b>	<p>Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.</p>
<b><i>II. The Double Step-Down Methodology</i></b>	<p>Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.</p> <p>To demonstrate the potential inequity of a single step-down, consider the costs of the Purchasing function and of the Information Technology Services function. Purchasing processes the purchase orders for the materials and supplies that Information Technology Services uses to serve the departments of the County. This cost is rightfully allocable to all the departments that Information Technology Services serves. If Purchasing allocates its costs sequentially after Information Technology Services allocates its costs, and then the costs that are attributable to the services provided to Information Technology Services will be prorated to the other departments served by Purchasing. This method can then allocate costs to departments disproportionate to the benefit received from those costs.</p> <p>Comparably, Information Technology Services provides services to Purchasing. Similarly, if Information Technology Services allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Information Technology Services. Again this method can allocate costs to departments disproportionate to the benefit received from those costs.</p> <p>The double step-down is supported by the OMB consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.</p>
<b><i>A. The First Step-Down</i></b>	<p>The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.</p>

<b>1. The Process</b>	<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"> <li>1) Costs from the audited financials,</li> <li>2) Cost adjustments,</li> <li>3) Credits, and</li> <li>4) Costs received from other Central Service Departments that have completed their first round allocations.</li> </ol>
<b>2. The Results</b>	<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>B. The Second Step-Down</b>	<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>
<b>1. The Process</b>	<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"> <li>1) Costs received from other Central Service Departments that have completed their second round allocations, and</li> <li>2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.</li> </ol>
<b>2. The Results</b>	<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>
<b>C. Supplemental Comments</b>	<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

<b>I. Cost Plan Organization</b>	<p>The Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none"><li>1) Title page,</li><li>2) Narrative of cost allocation methodology,</li><li>3) Rate schedule(s) when applicable,</li><li>4) Summary schedules, and</li><li>5) Detail schedules.</li></ol>
<b>A. Summary Schedules</b>	<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>
<b>1. Schedule A</b>	<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>
<b>2. Schedule C</b>	<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>
<b>3. Schedule E</b>	<p>Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.</p>



<b>4. Schedule F</b>	Schedule F – Indirect Cost Rate Proposal calculates indirect cost rates for selected Receiving Departments. The indirect rate is computed as the total indirect costs allocated to the Receiving Department divided by the total Salary cost (object 001), excluding sub-objects 00154 Payment for Unused Sick Leave and 00155 Termination Payments, of the Receiving Department.
<b>B. Detail Schedules</b>	<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>
<b>1. Schedule _1</b>	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.
<b>2. Schedule _2</b>	<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"> <li>1) Expenditures from the financial reports – balances to Schedule C,</li> <li>2) Adjustments to financial reports – balances to Schedule C, and</li> <li>3) Incoming costs from other Central Service Departments.</li> </ol> <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>
<b>3. Schedule _3</b>	<p>Schedule _3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> <li>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.</li> <li>2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.</li> </ol>

	<p>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.</p> <p>It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.</p>
<b>4. Schedule __.4</b>	<p>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.</p> <p>The information provided includes:</p> <ol style="list-style-type: none"> <li>1) The statistical measurement used as a basis for allocation;</li> <li>2) The identification of statistical measurement;</li> <li>3) The source of the statistical measurement;</li> <li>4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;</li> <li>5) The results of the first step-down – balances to functional total after first additions on Schedule __.3;</li> <li>6) The results of the second step-down – balances to functional total of second additions on Schedule __.3; and</li> <li>7) The totals allocated from both step-downs – balances to functional grand total from Schedule __.3.</li> </ol> <p>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.</p>
<b>5. Schedule __.5</b>	<p>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.</p> <p>The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.</p>

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## ***II. The Tracking Process***

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

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

# **Cost Allocation Plan**

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## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
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## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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**COST ALLOCATION PLAN**  
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**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Allocated Costs By Department**

\* Group

Central Service Departments	AD - ANIMAL SERVICES	AV - AVIATION	BU - GRANTS COORD	CL - CLERK OF COURT	CO - COMMUNITY ACTION & HUMAN	CR - CORRECTIONS & REHABILITATION	CU - CULTURAL AFFAIRS
DEPRECIATION	520,454	0	9,881	1,359,473	1,310,612	4,389,373	1,226,587
AT - COUNTY ATTORNEY	123,164	890,703	0	76,754	151,723	481,943	37,485
AU - AUDIT & MGMT	0	385,502	0	439,344	11,472	0	0
BU - MGMT & BUDGET	61,098	108,072	998,471	93,366	145,715	171,181	83,922
CC - COUNTY COMMISSION	8,090	69,369	0	142,223	274,461	122,519	8,484
CT - COMMUNICATIONS	636,600	161,321	0	132,430	130,574	118,504	124,170
ET - INFORMATION TECH	175,202	0	0	2,101,102	564,830	4,968,389	28,267
FN - FINANCE	94,785	162,007	0	179,553	367,382	233,327	49,818
GG - GENERAL GOVT	42,141	23,949	0	9,926,616	1,107,005	1,882,544	373,780
HR - HUMAN RESOURCES	53,930	493,849	0	503,073	177,217	1,226,618	16,526
ID - INTERNAL SERVICES	( 4,337)	0	0	( 1,923)	( 54,133)	( 15,171)	( 3,083)
IG - INSPECTOR GENERAL	11,337	0	0	5,028	141,491	39,651	8,060
MA - MAYOR	25,476	232,516	0	0	82,131	559,711	9,126
LEAVE PAYMENTS	142,587	1,712,224	0	1,369,001	506,141	3,724,675	80,094
Total Allocated	1,890,527	4,239,512	1,008,352	16,326,040	4,916,621	17,903,264	2,043,236
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,890,527	4,239,512	1,008,352	16,326,040	4,916,621	17,903,264	2,043,236
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,890,527	4,239,512	1,008,352	16,326,040	4,916,621	17,903,264	2,043,236

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Allocated Costs By Department**

\* Group

Central Service Departments	EC - ETHICS AND PUBLIC TRUST	EL - ELECTIONS	FR - FIRE	HD - PUBLIC HOUSING & COMMUNITY	HT - HOMELESS TRUST	HU - HURRICANE RECOVERY	ID - INTERNAL SERVICES (GRANTEE)
DEPRECIATION	0	1,892,597	14,375,302	177,141	67,976	0	0
AT - COUNTY ATTORNEY	0	107,098	294,521	399,835	135,658	0	0
AU - AUDIT & MGMT	0	22,143	0	60,160	0	0	0
BU - MGMT & BUDGET	13,278	95,668	157,088	43,026	106,021	0	0
CC - COUNTY COMMISSION	483	4,433	112,799	29,537	3,767	0	0
CT - COMMUNICATIONS	119,822	253,210	136,004	144,995	120,031	0	0
ET - INFORMATION TECH	15,689	118,981	1,532,280	212,587	10,011	0	0
FN - FINANCE	4,578	37,280	288,760	65,425	19,906	7,749	0
GG - GENERAL GOVT	4,690	2,441,563	617,155	61,380	7,603	698	0
HR - HUMAN RESOURCES	3,981	35,303	1,082,486	145,352	6,228	0	0
ID - INTERNAL SERVICES	0	( 2,802)	( 28,582)	( 222)	( 26,279)	0	20,449,527
IG - INSPECTOR GENERAL	0	7,322	74,703	581	68,685	0	0
MA - MAYOR	0	17,301	494,691	68,633	0	0	0
LEAVE PAYMENTS	27,240	130,747	4,541,069	476,232	28,192	0	0
Total Allocated	189,761	5,160,844	23,678,276	1,884,662	547,799	8,447	20,449,527
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	189,761	5,160,844	23,678,276	1,884,662	547,799	8,447	20,449,527
Adjustments	0	0	0	0	0	0	0
Proposed Costs	189,761	5,160,844	23,678,276	1,884,662	547,799	8,447	20,449,527

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Allocated Costs By Department**

\* Group

Central Service Departments	JA - JUDICIAL ADMINISTRATION	JU - JUVENILE SERVICES	LB - LIBRARIES	ME - MEDICAL EXAMINER	MM - ECONOMIC ADVOCACY TRUST	MP - METROPOLITAN PLANNING	MT - TRANSP & PW
DEPRECIATION	2,653,190	34,620	4,954,358	727,257	24,282	20,325	551,855
AT - COUNTY ATTORNEY	0	58,905	24,990	24,990	7,140	82,109	751,475
AU - AUDIT & MGMT	0	0	0	0	0	0	187,816
BU - MGMT & BUDGET	16,312	41,757	41,562	79,715	13,446	13,379	248,103
CC - COUNTY COMMISSION	10,261	3,783	18,818	3,059	684	603	278,472
CT - COMMUNICATIONS	117,455	120,603	207,087	117,503	130,772	124,577	2,417,762
ET - INFORMATION TECH	0	158,638	232,021	99,369	22,227	8,833	1,819,657
FN - FINANCE	2,603	32,971	104,254	29,822	10,221	15,302	470,470
GG - GENERAL GOVT	21,078,109	92,961	53,998	2,112,575	140,162	6,309	1,724,074
HR - HUMAN RESOURCES	68,679	37,461	162,635	28,415	6,528	4,340	1,278,383
ID - INTERNAL SERVICES	0	( 1,456)	( 2,770)	( 1,534)	( 22)	( 1,551)	( 209,929)
IG - INSPECTOR GENERAL	0	3,804	7,240	4,007	56	4,053	548,704
MA - MAYOR	0	17,871	74,907	14,449	0	2,852	587,468
LEAVE PAYMENTS	0	120,266	453,329	130,685	27,605	29,601	3,845,063
Total Allocated	23,946,609	722,184	6,332,429	3,370,312	383,101	310,732	14,499,373
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	23,946,609	722,184	6,332,429	3,370,312	383,101	310,732	14,499,373
Adjustments	0	0	0	0	0	0	0
Proposed Costs	23,946,609	722,184	6,332,429	3,370,312	383,101	310,732	14,499,373

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Allocated Costs By Department**

MIAMI-DADE COUNTY, FL V1  
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Groups

\* Group

Central Service Departments	OC - ADMIN OFF OF THE COURTS	PA - PROPERTY APPRAISER	PD - POLICE	PE - REGULATORY & ECONOMIC	PR - PARKS, REC & OPEN SPACES	PU - PUBLIC DEFENDER	PW - PUBLIC WORKS & WASTE MGMT
DEPRECIATION	0	1,760,425	10,146,822	1,275,842	8,452,002	244,177	2,273,563
AT - COUNTY ATTORNEY	0	414,115	1,188,793	1,451,185	201,702	0	228,476
AU - AUDIT & MGMT	10,805	0	0	120,408	42,686	0	331,567
BU - MGMT & BUDGET	51,437	37,304	221,329	78,088	112,865	0	86,163
CC - COUNTY COMMISSION	0	15,000	190,012	126,648	69,954	0	115,937
CT - COMMUNICATIONS	0	272,638	121,277	233,663	331,554	0	249,258
ET - INFORMATION TECH	0	449,772	7,224,752	513,508	1,086,513	0	0
FN - FINANCE	67,051	26,830	333,458	482,488	1,439,344	3,102	785,598
GG - GENERAL GOVT	29,455	2,624,072	4,592,954	1,173,375	343,251	2,373,934	1,256,085
HR - HUMAN RESOURCES	0	139,274	1,784,302	345,944	335,802	0	608,817
ID - INTERNAL SERVICES	( 494)	( 2,506)	( 22,545)	( 3,987)	( 51,826)	( 36)	( 113,025)
IG - INSPECTOR GENERAL	1,291	6,550	58,925	10,423	135,460	96	295,417
MA - MAYOR	0	0	813,903	165,784	157,989	0	283,087
LEAVE PAYMENTS	268,402	501,236	6,348,174	1,320,391	938,145	0	1,800,113
Total Allocated	427,947	6,244,710	33,002,156	7,293,760	13,595,441	2,621,273	8,201,056
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	427,947	6,244,710	33,002,156	7,293,760	13,595,441	2,621,273	8,201,056
Adjustments	0	0	0	0	0	0	0
Proposed Costs	427,947	6,244,710	33,002,156	7,293,760	13,595,441	2,621,273	8,201,056

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Allocated Costs By Department**

MIAMI-DADE COUNTY, FL V1  
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Groups

\* Group

Central Service Departments	SP - SEAPORT	TT - OFFICE OF THE CITT	VZ - VIZCAYA	PUBLIC HEALTH TRUST	ALL OTHER*	SubTotal	Direct Billed
DEPRECIATION	0	24,687	0	0	24,537,892	83,010,693	0
AT - COUNTY ATTORNEY	508,718	26,775	37,485	2,138,401	1,094,191	10,938,334	0
AU - AUDIT & MGMT	137,349	167,496	0	0	348,063	2,264,811	0
BU - MGMT & BUDGET	76,854	38,862	14,827	38,693	519,068	3,806,670	0
CC - COUNTY COMMISSION	19,199	2,635	2,334	14,365	230,695	1,878,624	0
CT - COMMUNICATIONS	572,096	141,024	139,568	117,455	465,986	7,957,939	0
ET - INFORMATION TECH	174,310	4,711	34,155	1,767	1,456,918	23,014,489	0
FN - FINANCE	109,059	6,673	29,763	0	1,450,152	6,909,731	0
GG - GENERAL GOVT	5,296	3,411	18,515	33	5,791,932	59,909,625	0
HR - HUMAN RESOURCES	116,751	2,155	21,768	808	987,350	9,673,975	0
ID - INTERNAL SERVICES	( 41,850)	( 143)	( 871)	0	( 473)	19,857,977	0
IG - INSPECTOR GENERAL	109,386	374	2,276	0	1,238	1,546,158	0
MA - MAYOR	56,275	0	11,027	0	452,863	4,128,060	0
LEAVE PAYMENTS	425,237	17,592	77,438	0	3,307,611	32,349,090	0
Total Allocated	2,268,680	436,252	388,285	2,311,522	40,643,486	267,246,176	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,268,680	436,252	388,285	2,311,522	40,643,486	267,246,176	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,268,680	436,252	388,285	2,311,522	40,643,486	267,246,176	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Allocated Costs By Department**

MIAMI-DADE COUNTY, FL V1  
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Groups

\* Group

Central Service Departments	Unallocated	Total
DEPRECIATION	0	83,010,693
AT - COUNTY ATTORNEY	0	10,938,334
AU - AUDIT & MGMT	0	2,264,811
BU - MGMT & BUDGET	0	3,806,670
CC - COUNTY COMMISSION	17,600,215	19,478,839
CT - COMMUNICATIONS	207,744	8,165,683
ET - INFORMATION TECH	( 1,068,191)	21,946,298
FN - FINANCE	22,086,251	28,995,982
GG - GENERAL GOVT	637,842,497	697,752,122
HR - HUMAN RESOURCES	0	9,673,975
ID - INTERNAL SERVICES	11,708,949	31,566,926
IG - INSPECTOR GENERAL	0	1,546,158
MA - MAYOR	1,810,770	5,938,830
LEAVE PAYMENTS	0	32,349,090
Total Allocated	690,188,235	957,434,411
Roll Forward	0	0
Cost With Roll Forward	690,188,235	957,434,411
Adjustments	0	0
Proposed Costs	690,188,235	957,434,411



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
DEPRECIATION	0	109,036,827	
AT - COUNTY ATTORNEY	15,886,641	( 44,972)	
AU - AUDIT & MGMT	4,024,432	( 2,162,817)	
BU - MGMT & BUDGET	30,941,706	( 27,831,342)	
CC - COUNTY COMMISSION	17,494,147	( 742,951)	
CT - COMMUNICATIONS	18,145,700	( 9,675,664)	
ET - INFORMATION TECH	178,445,178	( 165,699,148)	
FN - FINANCE	42,107,710	( 14,471,509)	
GG - GENERAL GOVT	710,890,771	( 182,344)	
HR - HUMAN RESOURCES	8,220,100	( 87,970)	
ID - INTERNAL SERVICES	307,039,953	( 296,789,115)	
IG - INSPECTOR GENERAL	4,931,778	( 3,728,227)	
MA - MAYOR	4,742,445	( 405,040)	
LEAVE PAYMENTS	27,348,122	0	
AD - ANIMAL SERVICES			1,890,527
AV - AVIATION			4,239,512
BU - GRANTS COORD			1,008,352
CL - CLERK OF COURT			16,326,040
CO - COMMUNITY ACTION & HUMAN SERVICES			4,916,621
CR - CORRECTIONS & REHABILITATION			17,903,264
CU - CULTURAL AFFAIRS			2,043,236
EC - ETHICS AND PUBLIC TRUST			189,761
EL - ELECTIONS			5,160,844
FR - FIRE			23,678,276
HD - PUBLIC HOUSING & COMMUNITY DEVELOP			1,884,662
HT - HOMELESS TRUST			547,799
HU - HURRICANE RECOVERY			8,447
ID - INTERNAL SERVICES (GRANTEE)			20,449,527
JA - JUDICIAL ADMINISTRATION			23,946,609
JU - JUVENILE SERVICES			722,184
LB - LIBRARIES			6,332,429
ME - MEDICAL EXAMINER			3,370,312
MM - ECONOMIC ADVOCACY TRUST			383,101
MP - METROPOLITAN PLANNING ORGANIZATION			310,732
MT - TRANSP & PW			14,499,373

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Summary Of Allocated Costs**

* Group				
Department	Total Expenditures	Cost Adjustments	Total Allocated	
OC - ADMIN OFF OF THE COURTS			427,947	
PA - PROPERTY APPRAISER			6,244,710	
PD - POLICE			33,002,156	
PE - REGULATORY & ECONOMIC RESOURCES			7,293,760	
PR - PARKS, REC & OPEN SPACES			13,595,441	
PU - PUBLIC DEFENDER			2,621,273	
PW - PUBLIC WORKS & WASTE MGMT			8,201,056	
SP - SEAPORT			2,268,680	
TT - OFFICE OF THE CITT			436,252	
VZ - VIZCAYA			388,285	
PUBLIC HEALTH TRUST			2,311,522	
ALL OTHER*			40,643,486	
Direct Billed Total			0	
Unallocated Total			690,188,235	
Totals	<u>1,370,218,683</u>	<u>( 412,784,272)</u>	<u>957,434,411</u>	Deviation 0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
<b>DEPRECIATION</b>		
1.4.1 EQUIPMENT DEPRECIATION	EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT	FY15 DEPRECIATION DETAIL REPORT - FINANCE
1.4.2 STEPHEN P. CLARK CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.3 GALLOWAY ROAD COMPLEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.4 COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.5 DADE COUNTY COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.6 CHILDREN'S COURTHOUSE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.7 SOUTH DADE GOVT CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.8 NORTH DADE JUSTICE CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.9 OVERTOWN TRANSIT VILLAGE	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.10 E.R. GRAHAM BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.11 METRO ANNEX	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.12 CENTRAL FACILITIES (CSF)	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.13 CALEB CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.14 CO-OP EXTENSION	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.15 PUBLIC DEFENDERS BUILDING	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.16 WEST LOT	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.17 RADIO SHOP	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.18 CULTURAL ARTS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.19 MEDICAL EXAMINERS BLDG	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.20 RECORDS CENTER	TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
1.4.21 ISD FACILITIES	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
1.4.22 OTHER BUILDINGS	BUILDING DEPRECIATION EXPENSE BY DEPARTMENT	FY15 DEPRECIATION DETAIL REPORT - FINANCE
<b>AT - COUNTY ATTORNEY</b>		
2.4.1 COUNTY ATTORNEY	PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT	FY15 ATTORNEY TIME - ATTORNEY'S OFFICE
2.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
<b>AU - AUDIT &amp; MGMT</b>		
3.4.1 AUDIT SERVICES	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY15 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT
3.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BU - MGMT &amp; BUDGET</b>		
4.4.1 MANAGEMENT & BUDGET	STAFF EFFORT DISTRIBUTION BY DEPARTMENT	FY15 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT &
4.4.2 GRANTS COORDINATION	DIRECT ALLOCATION TO GRANTS COORDINATION	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
4.4.3 MGMT PLANNING & STRATEGY	NUMBER OF EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
4.4.4 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
<b>CC - COUNTY COMMISSION</b>		
5.4.1 AUDITOR	NUMBER OF AUDIT HOURS BY DEPARTMENT	FY15 AUDIT HOURS - COMMISSION AUDITOR
5.4.2 DEBT COLLECTION AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY15 TRANSACTION COUNT - FINANCE
5.4.3 INTERGOV'T AFFAIRS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
5.4.4 AGENDA COORDINATION	NUMBER OF AGENDA ITEMS BY DEPARTMENT	FY15 AGENDA ITEMS - AGENDA COORDINATION
5.4.5 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
<b>CT - COMMUNICATIONS</b>		
6.4.1 CALL CENTER OPERATIONS	TOTAL 311 OPERATIONS COST BY DEPARTMENT	FY15 GIC SUMMARY REPORT - COMMUNICATIONS
6.4.2 TELEVISION	TOTAL MDTV OPERATIONS COST BY DEPARTMENT	FY15 GIC SUMMARY REPORT - COMMUNICATIONS
6.4.3 ONLINE SERVICES	TOTAL ON-LINE SERVICES OPERATIONS COST BY DEPARTMENT	FY15 GIC SUMMARY REPORT - COMMUNICATIONS
6.4.4 E-GOV SOLUTIONS	TOTAL E-GOV VODT BY DEPARTMENT	FY15 GIC SUMMARY REPORT - COMMUNICATIONS
6.4.5 GRAPHIC DES & TRANSL SVCS	TOTAL GRAPHIC & TRANSLATIONS COST BY DEPARTMENT	FY15 GIC SUMMARY REPORT - COMMUNICATIONS
6.4.6 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
<b>ET - INFORMATION TECH</b>		
7.4.1 INFO TECH	NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.2 CORRECTIONS/POLICE & CJIS	NUMBER OF CORRECTIONS/POLICE & CJIS EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
7.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
7.4.4 INDIRECT COSTS	NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
<b>FN - FINANCE</b>		
8.4.1 FINANCE	NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT	FY15 TRANSACTION COUNT - FINANCE
8.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
<b>GG - GENERAL GOVT</b>		
9.4.1 INSURANCE	REGULAR SALARIES BY GENERAL FUND DEPARTMENT	FY15 EXPENDITURE REPORT - FINANCE
9.4.2 EXTERNAL ANNUAL AUDIT	NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT	FY15 TRANSACTION COUNT - FINANCE
9.4.3 TRAINING	NUMBER OF EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.4 CONSULTING SVCS	COST IDENTIFIED TO BENEFITING DEPARTMENT	COST ANALYSIS - MANAGEMENT AND BUDGET
9.4.5 EMPLOYEE PHYSICAL EXAMS	NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.6 PROPERTY INSURANCE	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
9.4.7 PRINTING	TOTAL BUDGETED EXPENDITURES (000'S) BY DEPARTMENT	FY16 ADOPTED BUDGET - MANAGEMENT AND BUDGET
9.4.8 MEMBERSHIPS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.9 EMPLOYEE AWARDS	NUMBER OF EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
9.4.10 GENERAL FUND BLDG RENTAL	TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT	FY15 ISD RENT ROLL - INTERNAL SERVICES
9.4.11 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
<b>HR - HUMAN RESOURCES</b>		
10.4.1 HUMAN RESOURCES	NUMBER OF EMPLOYEES BY DEPARTMENT	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
10.4.2 EMPLOYEE & LABOR RELATION	NUMBER OF UNION EMPLOYEES BY DEPARTMENT	FY15 UNION EMPLOYEE COUNT - HUMAN RESOURCES
10.4.3 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
<b>ID - INTERNAL SERVICES</b>		
11.4.1 FLEET MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.2 MATERIALS MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.4 FACILITIES & UTILITIES MG	DIRECT ALLOCATION TO INTERNAL SERVICES	DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY
11.4.5 PROCUREMENT MGMT	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	FY15 PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.6 SMALL BUSINESS DEVELOP	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	FY15 PO PAYMENTS BY DEPARTMENT - FINANCE
11.4.7 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
<b>IG - INSPECTOR GENERAL</b>		
12.4.1 INSPECTOR GENERAL	PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT	FY15 PO PAYMENTS BY DEPARTMENT - FINANCE
12.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
MA - MAYOR		
13.4.1 COUNTY ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR	FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES
13.4.2 LEAVE PAYMENTS	DIRECT ALLOCATION TO LEAVE PAYMENTS FOR ALLOCATION	DIRECT ASSIGNMENT
LEAVE PAYMENTS		
14.4.1 LEAVE PAYMENTS	EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT	FY15 EXPENDITURES - FINANCE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Indirect Cost Rate Proposal**

* Group	Central Service	Dept Admin	Dept Admin	Total Indirect	Indirect Cost	Indirect Cost
Receiving Departments	Costs	Personnel Costs	Other Costs	Costs	Rate Base	Rate
AD - ANIMAL SERVICES	1,890,527	0	0	1,890,527	6,645,907	28.4465 %
AV - AVIATION	4,239,512	0	0	4,239,512	84,022,006	5.0457 %
BU - GRANTS COORD	1,008,352	0	0	1,008,352	2,622,772	38.4460 %
CL - CLERK OF COURT	16,326,040	0	0	16,326,040	64,135,425	25.4556 %
CO - COMMUNITY	4,916,621	0	0	4,916,621	25,942,857	18.9517 %
CR - CORRECTIONS &	17,903,264	0	0	17,903,264	200,663,999	8.9220 %
CU - CULTURAL AFFAIRS	2,043,236	0	0	2,043,236	4,580,185	44.6103 %
EC - ETHICS AND PUBLIC	189,761	0	0	189,761	1,259,726	15.0637 %
EL - ELECTIONS	5,160,844	0	0	5,160,844	8,694,562	59.3571 %
FR - FIRE	23,678,276	0	0	23,678,276	232,213,798	10.1968 %
HD - PUBLIC HOUSING &	1,884,662	0	0	1,884,662	23,175,677	8.1321 %
HT - HOMELESS TRUST	547,799	0	0	547,799	1,291,883	42.4031 %
HU - HURRICANE	8,447	0	0	8,447	90,255	9.3590 %
ID - INTERNAL SERVICES	20,449,527	0	0	20,449,527	36,955,068	55.3362 %
JA - JUDICIAL	23,946,609	0	0	23,946,609	1,102	2,173,013.5209 %
JU - JUVENILE SERVICES	722,184	0	0	722,184	5,722,831	12.6193 %
LB - LIBRARIES	6,332,429	0	0	6,332,429	21,533,645	29.4071 %
ME - MEDICAL EXAMINER	3,370,312	0	0	3,370,312	5,935,529	56.7820 %
MM - ECONOMIC	383,101	0	0	383,101	1,291,508	29.6631 %
MP - METROPOLITAN	310,732	0	0	310,732	1,534,686	20.2473 %
MT - TRANSP & PW	14,499,373	0	0	14,499,373	232,468,371	6.2371 %
OC - ADMIN OFF OF THE	427,947	0	0	427,947	12,286,326	3.4831 %
PA - PROPERTY	6,244,710	0	0	6,244,710	23,331,616	26.7650 %
PD - POLICE	33,002,156	0	0	33,002,156	339,323,782	9.7259 %
PE - REGULATORY &	7,293,760	0	0	7,293,760	61,917,027	11.7799 %
PR - PARKS, REC &	13,595,441	0	0	13,595,441	49,803,132	27.2984 %
PW - PUBLIC WORKS &	8,201,056	0	0	8,201,056	80,479,119	10.1903 %
SP - SEAPORT	2,268,680	0	0	2,268,680	18,972,445	11.9578 %
TT - OFFICE OF THE CITT	436,252	0	0	436,252	871,114	50.0798 %
VZ - VIZCAYA	388,285	0	0	388,285	3,602,601	10.7779 %
ALL OTHER*	40,643,486	0	0	40,643,486	175,413,605	23.1701 %
Composite Rate	262,313,381	0	0	262,313,381	1,726,782,559	15.1908 %

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Miami-Dade County maintains a fixed asset inventory of all equipment purchased and assigned to each department. Further, in accordance with GASB 34, the County computes the depreciation expense for all county-owned capitalized equipment. The calculated **Equipment Depreciation** expense has been allocated to the departments to which the equipment is assigned. The costs shown represent the fiscal year depreciated cost as of September 30, 2015.

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

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

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

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**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	109,036,827			
Total Departmental Cost Adjustments:	109,036,827			109,036,827
Total To Be Allocated:	109,036,827	0		109,036,827



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DEPRECIATION**

	Total	General & Admin	EQUIPMENT	STEPHEN P. CLARK	GALLOWAY ROAD
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	109,036,827	0	48,662,648	2,990,654	468,469
Functional Cost	109,036,827	0	48,662,648	2,990,654	468,469
Allocation Step 1					
1st Allocation	109,036,827	0	48,662,648	2,990,654	468,469
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	109,036,827	0	48,662,648	2,990,654	468,469



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DEPRECIATION**

	COURTHOUSE	DADE COUNTY	CHILDREN'S COURTHOUSE	SOUTH DADE GOVT	NORTH DADE JUSTICE
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	1,223,620	23,140	1,282,719	633,049	4,864
Functional Cost	1,223,620	23,140	1,282,719	633,049	4,864
Allocation Step 1					
1st Allocation	1,223,620	23,140	1,282,719	633,049	4,864
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	1,223,620	23,140	1,282,719	633,049	4,864

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DEPRECIATION**

MIAMI-DADE COUNTY, FL V1  
ACTUAL 2015      Version 1.0001-2

	OVERTOWN TRANSIT	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES (CSF)	CALEB CENTER
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	2,627,631	294,510	41,249	866,283	283,978
Functional Cost	2,627,631	294,510	41,249	866,283	283,978
Allocation Step 1					
1st Allocation	2,627,631	294,510	41,249	866,283	283,978
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	2,627,631	294,510	41,249	866,283	283,978

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DEPRECIATION**

	CO-OP EXTENSION	PUBLIC DEFENDERS	WEST LOT	RADIO SHOP	CULTURAL ARTS CENTER
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	14,137	106,305	448,967	95,122	1,485,661
Functional Cost	14,137	106,305	448,967	95,122	1,485,661
Allocation Step 1					
1st Allocation	14,137	106,305	448,967	95,122	1,485,661
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10 DEPRECIATION					
Total Allocated	14,137	106,305	448,967	95,122	1,485,661

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department DEPRECIATION**

	MEDICAL EXAMINERS	RECORDS CENTER	ISD FACILITIES	OTHER BUILDINGS
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
DEPRECIATION EXPENSE	387,907	40,796	737,536	46,317,582
Functional Cost	387,907	40,796	737,536	46,317,582
Allocation Step 1				
1st Allocation	387,907	40,796	737,536	46,317,582
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 10 DEPRECIATION				
Total Allocated	387,907	40,796	737,536	46,317,582



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**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	40,716.84	0.0837	40,717		40,717		40,717
AT - COUNTY ATTORNEY	15,174.12	0.0312	15,174		15,174		15,174
BU - MGMT & BUDGET	47,540.46	0.0977	47,540		47,540		47,540
CC - COUNTY COMMISSION	27,810.36	0.0571	27,810		27,810		27,810
CL - CLERK OF COURT	215,528.32	0.4429	215,528		215,528		215,528
CO - COMMUNITY ACTION & HUMAN	200,330.78	0.4117	200,331		200,331		200,331
CR - CORRECTIONS & REHABILITATION	876,125.90	1.8004	876,126		876,126		876,126
CT - COMMUNICATIONS	181,272.60	0.3725	181,273		181,273		181,273
CU - CULTURAL AFFAIRS	156,264.18	0.3211	156,264		156,264		156,264
EL - ELECTIONS	1,695,613.46	3.4844	1,695,613		1,695,613		1,695,613
ET - INFORMATION TECH	8,113,120.73	16.6722	8,113,121		8,113,121		8,113,121
FN - FINANCE	1,755,662.88	3.6078	1,755,663		1,755,663		1,755,663
FR - FIRE	12,295,132.11	25.2661	12,295,132		12,295,132		12,295,132
GG - GENERAL GOVT	104,178.42	0.2141	104,178		104,178		104,178
HR - HUMAN RESOURCES	1,071.48	0.0022	1,072		1,072		1,072
HT - HOMELESS TRUST	51,360.48	0.1055	51,361		51,361		51,361
ID - INTERNAL SERVICES	4,271,386.44	8.7775	4,271,386		4,271,386		4,271,386
IG - INSPECTOR GENERAL	2,354.28	0.0048	2,354		2,354		2,354
JA - JUDICIAL ADMINISTRATION	723,339.52	1.4864	723,340		723,340		723,340
JU - JUVENILE SERVICES	2,101.74	0.0043	2,102		2,102		2,102
LB - LIBRARIES	2,520,144.01	5.1788	2,520,144		2,520,144		2,520,144
ME - MEDICAL EXAMINER	339,349.80	0.6974	339,350		339,350		339,350
PA - PROPERTY APPRAISER	1,215,849.89	2.4985	1,215,850		1,215,850		1,215,850
PD - POLICE	8,921,173.16	18.3327	8,921,173		8,921,173		8,921,173
PE - REGULATORY & ECONOMIC	165,930.75	0.3410	165,931		165,931		165,931

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**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
PR - PARKS, REC & OPEN SPACES	1,124,737.44	2.3113	1,124,737		1,124,737		1,124,737
PU - PUBLIC DEFENDER	8,936.04	0.0184	8,936		8,936		8,936
PW - PUBLIC WORKS & WASTE MGMT	1,831,768.23	3.7642	1,831,768		1,831,768		1,831,768
ALL OTHER	1,758,673.74	3.6141	1,758,674		1,758,674		1,758,674
SubTotal	48,662,648.17	100.0000	48,662,648		48,662,648		48,662,648
Total	48,662,648.17	100.0000	48,662,648		48,662,648		48,662,648

Allocation Basis: EQUIPMENT DEPRECIATION RECORDED FOR EACH DEPARTMENT

Allocation Source: FY15 DEPRECIATION DETAIL REPORT - FINANCE

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department DEPRECIATION

Activity - STEPHEN P. CLARK CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - COUNTY ATTORNEY	37,058.00	6.1218	183,081		183,081		183,081
BU - MGMT & BUDGET	17,523.00	2.8947	86,571		86,571		86,571
BU - GRANTS COORD	2,000.00	0.3304	9,881		9,881		9,881
CC - COUNTY COMMISSION	44,773.00	7.3963	221,197		221,197		221,197
CL - CLERK OF COURT	26,178.00	4.3245	129,330		129,330		129,330
CT - COMMUNICATIONS	18,407.00	3.0407	90,938		90,938		90,938
CU - CULTURAL AFFAIRS	10,887.00	1.7985	53,786		53,786		53,786
EL - ELECTIONS	560.00	0.0925	2,767		2,767		2,767
ET - INFORMATION TECH	13,689.00	2.2614	67,629		67,629		67,629
FN - FINANCE	26,761.00	4.4208	132,210		132,210		132,210
HR - HUMAN RESOURCES	37,451.00	6.1867	185,023		185,023		185,023
HT - HOMELESS TRUST	3,363.00	0.5556	16,615		16,615		16,615
ID - INTERNAL SERVICES	94,843.00	15.6675	468,561		468,561		468,561
MA - MAYOR	21,985.00	3.6318	108,615		108,615		108,615
MM - ECONOMIC ADVOCACY TRUST	4,915.00	0.8119	24,282		24,282		24,282
MP - METROPOLITAN PLANNING	4,114.00	0.6796	20,325		20,325		20,325
MT - TRANSP & PW	53,462.00	8.8316	264,124		264,124		264,124
PA - PROPERTY APPRAISER	65,492.00	10.8189	323,557		323,557		323,557
PE - REGULATORY & ECONOMIC	43,718.00	7.2220	215,985		215,985		215,985
PW - PUBLIC WORKS & WASTE MGMT	63,817.00	10.5422	315,282		315,282		315,282
TT - OFFICE OF THE CITT	4,997.00	0.8255	24,687		24,687		24,687
ALL OTHER	9,353.00	1.5451	46,208		46,208		46,208
SubTotal	605,346.00	100.0000	2,990,654		2,990,654		2,990,654
Total	605,346.00	100.0000	2,990,654		2,990,654		2,990,654



**MIAMI-DADE COUNTY, FLORIDA  
COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015  
Schedule .4 - Detail Activity Allocations  
For Department DEPRECIATION**

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

## Activity - GALLOWAY ROAD COMPLEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ET - INFORMATION TECH	86,763.00	80.3116	376,235		376,235		376,235
FR - FIRE	6,762.00	6.2592	29,322		29,322		29,322
PD - POLICE	14,508.00	13.4292	62,912		62,912		62,912
SubTotal	108,033.00	100.0000	468,469		468,469		468,469
Total	108,033.00	100.0000	468,469		468,469		468,469

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

## Activity - COURTHOUSE

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**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	84,672.00	31.9630	7,396		7,396		7,396
JA - JUDICIAL ADMINISTRATION	180,234.00	68.0370	15,744		15,744		15,744
SubTotal	264,906.00	100.0000	23,140		23,140		23,140
Total	264,906.00	100.0000	23,140		23,140		23,140

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

## Activity - CHILDREN'S COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	22,515.00	7.3537	94,328		94,328		94,328
CR - CORRECTIONS & REHABILITATION	7,355.00	2.4023	30,814		30,814		30,814
JA - JUDICIAL ADMINISTRATION	177,669.00	58.0293	744,353		744,353		744,353
PD - POLICE	10,549.00	3.4455	44,196		44,196		44,196
PU - PUBLIC DEFENDER	23,946.00	7.8211	100,323		100,323		100,323
ALL OTHER	64,137.00	20.9481	268,705		268,705		268,705
SubTotal	306,171.00	100.0000	1,282,719		1,282,719		1,282,719
Total	306,171.00	100.0000	1,282,719		1,282,719		1,282,719

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - SOUTH DADE GOVT CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - COUNTY COMMISSION	2,852.00	4.3267	27,390		27,390		27,390
CL - CLERK OF COURT	13,907.00	21.0977	133,559		133,559		133,559
CO - COMMUNITY ACTION & HUMAN	492.00	0.7464	4,725		4,725		4,725
ET - INFORMATION TECH	735.00	1.1150	7,059		7,059		7,059
FR - FIRE	2,262.00	3.4316	21,724		21,724		21,724
ID - INTERNAL SERVICES	5,126.00	7.7764	49,229		49,229		49,229
JA - JUDICIAL ADMINISTRATION	16,406.00	24.8889	157,558		157,558		157,558
JU - JUVENILE SERVICES	3,386.00	5.1368	32,518		32,518		32,518
PA - PROPERTY APPRAISER	13,730.00	20.8292	131,859		131,859		131,859
PD - POLICE	443.00	0.6721	4,254		4,254		4,254
PE - REGULATORY & ECONOMIC	1,691.00	2.5653	16,240		16,240		16,240
ALL OTHER	4,887.00	7.4139	46,934		46,934		46,934
SubTotal	65,917.00	100.0000	633,049		633,049		633,049
Total	65,917.00	100.0000	633,049		633,049		633,049

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - NORTH DADE JUSTICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	13,290.00	32.2354	1,568		1,568		1,568
JA - JUDICIAL ADMINISTRATION	27,045.00	65.5986	3,190		3,190		3,190
PD - POLICE	286.00	0.6937	34		34		34
ALL OTHER	607.00	1.4723	72		72		72
SubTotal	41,228.00	100.0000	4,864		4,864		4,864
Total	41,228.00	100.0000	4,864		4,864		4,864

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

## Activity - OVERTOWN TRANSIT VILLAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AU - AUDIT & MGMT	10,932.00	1.6267	42,744		42,744		42,744
CL - CLERK OF COURT	43,962.00	6.5416	171,890		171,890		171,890
CO - COMMUNITY ACTION & HUMAN	55,090.00	8.1975	215,400		215,400		215,400
CR - CORRECTIONS & REHABILITATION	21,938.00	3.2644	85,777		85,777		85,777
ET - INFORMATION TECH	1,740.00	0.2589	6,803		6,803		6,803
HD - PUBLIC HOUSING & COMMUNITY	45,305.00	6.7415	177,141		177,141		177,141
HR - HUMAN RESOURCES	4,471.00	0.6653	17,481		17,481		17,481
ID - INTERNAL SERVICES	1,651.00	0.2457	6,455		6,455		6,455
JA - JUDICIAL ADMINISTRATION	36,909.00	5.4921	144,313		144,313		144,313
MT - TRANSP & PW	73,589.00	10.9502	287,731		287,731		287,731
PA - PROPERTY APPRAISER	22,803.00	3.3931	89,159		89,159		89,159
PD - POLICE	20,557.00	3.0589	80,377		80,377		80,377
PE - REGULATORY & ECONOMIC	158,066.00	23.5206	618,033		618,033		618,033
ALL OTHER	175,021.00	26.0435	684,327		684,327		684,327
SubTotal	672,034.00	100.0000	2,627,631		2,627,631		2,627,631
Total	672,034.00	100.0000	2,627,631		2,627,631		2,627,631

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - E.R. GRAHAM BLDG

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - METRO ANNEX

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - CENTRAL FACILITIES (CSF)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	17,263.00	38.2924	331,721		331,721		331,721
ID - INTERNAL SERVICES	15,483.00	34.3441	297,517		297,517		297,517
PE - REGULATORY & ECONOMIC	12,336.00	27.3635	237,045		237,045		237,045
SubTotal	45,082.00	100.0000	866,283		866,283		866,283
Total	45,082.00	100.0000	866,283		866,283		866,283

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**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	5,693.00	6.3482	18,028		18,028		18,028
CO - COMMUNITY ACTION & HUMAN	15,425.00	17.2003	48,845		48,845		48,845
CU - CULTURAL AFFAIRS	18,560.00	20.6961	58,772		58,772		58,772
ID - INTERNAL SERVICES	1,405.60	1.5674	4,451		4,451		4,451
LB - LIBRARIES	13,197.80	14.7167	41,792		41,792		41,792
ALL OTHER	35,397.40	39.4713	112,090		112,090		112,090
SubTotal	89,678.80	100.0000	283,978		283,978		283,978
Total	89,678.80	100.0000	283,978		283,978		283,978

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - CO-OP EXTENSION

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - PUBLIC DEFENDERS BUILDING

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - WEST LOT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FN - FINANCE	52,000.00	100.0000	448,967		448,967		448,967
SubTotal	52,000.00	100.0000	448,967		448,967		448,967
Total	52,000.00	100.0000	448,967		448,967		448,967

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - RADIO SHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ET - INFORMATION TECH	11,008.00	100.0000	95,122		95,122		95,122
SubTotal	11,008.00	100.0000	95,122		95,122		95,122
Total	11,008.00	100.0000	95,122		95,122		95,122

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT  
Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
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Activity - CULTURAL ARTS CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ET - INFORMATION TECH	3,033.00	1.5822	23,507		23,507		23,507
LB - LIBRARIES	121,255.00	63.2558	939,766		939,766		939,766
ALL OTHER	67,402.00	35.1620	522,388		522,388		522,388
SubTotal	191,690.00	100.0000	1,485,661		1,485,661		1,485,661
Total	191,690.00	100.0000	1,485,661		1,485,661		1,485,661

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

Activity - MEDICAL EXAMINERS BLDG

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

## Activity - RECORDS CENTER

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

Allocation Basis: TOTAL OCCUPIED SQUARE FOOTAGE BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department DEPRECIATION**

## Activity - ISD FACILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES	100	100.0000	737,536		737,536		737,536
SubTotal	100	100.0000	737,536		737,536		737,536
Total	100	100.0000	737,536		737,536		737,536

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
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## Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	479,736.60	1.0358	479,737		479,737		479,737
CO - COMMUNITY ACTION & HUMAN	833,324.40	1.7992	833,324		833,324		833,324
CR - CORRECTIONS & REHABILITATION	3,390,281.10	7.3196	3,390,281		3,390,281		3,390,281
CU - CULTURAL AFFAIRS	957,765.24	2.0678	957,765		957,765		957,765
EL - ELECTIONS	194,216.52	0.4193	194,217		194,217		194,217
FR - FIRE	2,029,124.14	4.3809	2,029,124		2,029,124		2,029,124
ID - INTERNAL SERVICES	7,788,128.64	16.8146	7,788,129		7,788,129		7,788,129
LB - LIBRARIES	1,452,656.46	3.1363	1,452,656		1,452,656		1,452,656
PD - POLICE	1,030,091.52	2.2240	1,030,091		1,030,091		1,030,091
PR - PARKS, REC & OPEN SPACES	7,327,265.19	15.8196	7,327,265		7,327,265		7,327,265
PW - PUBLIC WORKS & WASTE MGMT	126,512.76	0.2731	126,513		126,513		126,513
ALL OTHER	20,708,479.76	44.7098	20,708,480		20,708,480		20,708,480
SubTotal	46,317,582.33	100.0000	46,317,582		46,317,582		46,317,582
Total	46,317,582.33	100.0000	46,317,582		46,317,582		46,317,582

Allocation Basis: BUILDING DEPRECIATION EXPENSE BY DEPARTMENT

Allocation Source: FY15 DEPRECIATION DETAIL REPORT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	Total	EQUIPMENT	STEPHEN P. CLARK	GALLOWAY ROAD	COURTHOUSE	DADE COUNTY	CHILDREN'S
AD - ANIMAL SERVICES	520,454	40,717	0	0	0	0	0
AT - COUNTY ATTORNEY	198,255	15,174	183,081	0	0	0	0
AU - AUDIT & MGMT	42,744	0	0	0	0	0	0
BU - MGMT & BUDGET	134,111	47,540	86,571	0	0	0	0
BU - GRANTS COORD	9,881	0	9,881	0	0	0	0
CC - COUNTY COMMISSION	294,425	27,810	221,197	0	0	0	0
CL - CLERK OF COURT	1,359,473	215,528	129,330	0	233,357	7,396	94,328
CO - COMMUNITY ACTION	1,310,612	200,331	0	0	0	0	0
CR - CORRECTIONS &	4,389,373	876,126	0	0	6,375	0	30,814
CT - COMMUNICATIONS	272,211	181,273	90,938	0	0	0	0
CU - CULTURAL AFFAIRS	1,226,587	156,264	53,786	0	0	0	0
EL - ELECTIONS	1,892,597	1,695,613	2,767	0	0	0	0
ET - INFORMATION TECH	8,689,476	8,113,121	67,629	376,235	0	0	0
FN - FINANCE	2,349,225	1,755,663	132,210	0	0	0	0
FR - FIRE	14,375,302	12,295,132	0	29,322	0	0	0
GG - GENERAL GOVT	104,178	104,178	0	0	0	0	0
HD - PUBLIC HOUSING &	177,141	0	0	0	0	0	0
HR - HUMAN RESOURCES	203,576	1,072	185,023	0	0	0	0
HT - HOMELESS TRUST	67,976	51,361	16,615	0	0	0	0
ID - INTERNAL SERVICES	13,626,964	4,271,386	468,561	0	3,700	0	0
IG - INSPECTOR GENERAL	2,354	2,354	0	0	0	0	0
JA - JUDICIAL	2,653,190	723,340	0	0	864,692	15,744	744,353
JU - JUVENILE SERVICES	34,620	2,102	0	0	0	0	0
LB - LIBRARIES	4,954,358	2,520,144	0	0	0	0	0
MA - MAYOR	108,615	0	108,615	0	0	0	0
ME - MEDICAL EXAMINER	727,257	339,350	0	0	0	0	0
MM - ECONOMIC	24,282	0	24,282	0	0	0	0
MP - METROPOLITAN	20,325	0	20,325	0	0	0	0
MT - TRANSP & PW	551,855	0	264,124	0	0	0	0
PA - PROPERTY	1,760,425	1,215,850	323,557	0	0	0	0
PD - POLICE	10,146,822	8,921,173	0	62,912	3,785	0	44,196
PE - REGULATORY &	1,275,842	165,931	215,985	0	0	0	0
PR - PARKS, REC & OPEN	8,452,002	1,124,737	0	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	Total	EQUIPMENT	STEPHEN P. CLARK	GALLOWAY ROAD	COURTHOUSE	DADE COUNTY	CHILDREN'S
PU - PUBLIC DEFENDER	244,177	8,936	0	0	28,613	0	100,323
PW - PUBLIC WORKS &	2,273,563	1,831,768	315,282	0	0	0	0
TT - OFFICE OF THE CITT	24,687	0	24,687	0	0	0	0
ALL OTHER	24,537,892	1,758,674	46,208	0	83,098	0	268,705
Direct Billed	0	0	0	0	0	0	0
Total	109,036,827	48,662,648	2,990,654	468,469	1,223,620	23,140	1,282,719

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	SOUTH DADE GOVT	NORTH DADE JUSTICE	OVERTOWN TRANSIT	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES	CALEB CENTER
AD - ANIMAL SERVICES	0	0	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0	0	0
AU - AUDIT & MGMT	0	0	42,744	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0	0	0
BU - GRANTS COORD	0	0	0	0	0	0	0
CC - COUNTY COMMISSION	27,390	0	0	0	0	0	18,028
CL - CLERK OF COURT	133,559	1,568	171,890	0	0	331,721	0
CO - COMMUNITY ACTION	4,725	0	215,400	0	7,987	0	48,845
CR - CORRECTIONS &	0	0	85,777	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0	0	58,772
EL - ELECTIONS	0	0	0	0	0	0	0
ET - INFORMATION TECH	7,059	0	6,803	0	0	0	0
FN - FINANCE	0	0	0	0	12,385	0	0
FR - FIRE	21,724	0	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0	0	0
HD - PUBLIC HOUSING &	0	0	177,141	0	0	0	0
HR - HUMAN RESOURCES	0	0	17,481	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0	0	0
ID - INTERNAL SERVICES	49,229	0	6,455	0	0	297,517	4,451
IG - INSPECTOR GENERAL	0	0	0	0	0	0	0
JA - JUDICIAL	157,558	3,190	144,313	0	0	0	0
JU - JUVENILE SERVICES	32,518	0	0	0	0	0	0
LB - LIBRARIES	0	0	0	0	0	0	41,792
MA - MAYOR	0	0	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0	0	0
MM - ECONOMIC	0	0	0	0	0	0	0
MP - METROPOLITAN	0	0	0	0	0	0	0
MT - TRANSP & PW	0	0	287,731	0	0	0	0
PA - PROPERTY	131,859	0	89,159	0	0	0	0
PD - POLICE	4,254	34	80,377	0	0	0	0
PE - REGULATORY &	16,240	0	618,033	0	8,471	237,045	0
PR - PARKS, REC & OPEN	0	0	0	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	SOUTH DADE GOVT	NORTH DADE JUSTICE	OVERTOWN TRANSIT	E.R. GRAHAM BLDG	METRO ANNEX	CENTRAL FACILITIES	CALEB CENTER
PU - PUBLIC DEFENDER	0	0	0	0	0	0	0
PW - PUBLIC WORKS &	0	0	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0	0	0
ALL OTHER	46,934	72	684,327	294,510	12,406	0	112,090
Direct Billed	0	0	0	0	0	0	0
Total	633,049	4,864	2,627,631	294,510	41,249	866,283	283,978

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	CO-OP EXTENSION	PUBLIC DEFENDERS	WEST LOT	RADIO SHOP	CULTURAL ARTS	MEDICAL EXAMINERS	RECORDS CENTER
AD - ANIMAL SERVICES	0	0	0	0	0	0	0
AT - COUNTY ATTORNEY	0	0	0	0	0	0	0
AU - AUDIT & MGMT	0	0	0	0	0	0	0
BU - MGMT & BUDGET	0	0	0	0	0	0	0
BU - GRANTS COORD	0	0	0	0	0	0	0
CC - COUNTY COMMISSION	0	0	0	0	0	0	0
CL - CLERK OF COURT	0	0	0	0	0	0	40,796
CO - COMMUNITY ACTION	0	0	0	0	0	0	0
CR - CORRECTIONS &	0	0	0	0	0	0	0
CT - COMMUNICATIONS	0	0	0	0	0	0	0
CU - CULTURAL AFFAIRS	0	0	0	0	0	0	0
EL - ELECTIONS	0	0	0	0	0	0	0
ET - INFORMATION TECH	0	0	0	95,122	23,507	0	0
FN - FINANCE	0	0	448,967	0	0	0	0
FR - FIRE	0	0	0	0	0	0	0
GG - GENERAL GOVT	0	0	0	0	0	0	0
HD - PUBLIC HOUSING &	0	0	0	0	0	0	0
HR - HUMAN RESOURCES	0	0	0	0	0	0	0
HT - HOMELESS TRUST	0	0	0	0	0	0	0
ID - INTERNAL SERVICES	0	0	0	0	0	0	0
IG - INSPECTOR GENERAL	0	0	0	0	0	0	0
JA - JUDICIAL	0	0	0	0	0	0	0
JU - JUVENILE SERVICES	0	0	0	0	0	0	0
LB - LIBRARIES	0	0	0	0	939,766	0	0
MA - MAYOR	0	0	0	0	0	0	0
ME - MEDICAL EXAMINER	0	0	0	0	0	387,907	0
MM - ECONOMIC	0	0	0	0	0	0	0
MP - METROPOLITAN	0	0	0	0	0	0	0
MT - TRANSP & PW	0	0	0	0	0	0	0
PA - PROPERTY	0	0	0	0	0	0	0
PD - POLICE	0	0	0	0	0	0	0
PE - REGULATORY &	14,137	0	0	0	0	0	0
PR - PARKS, REC & OPEN	0	0	0	0	0	0	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	CO-OP EXTENSION	PUBLIC DEFENDERS	WEST LOT	RADIO SHOP	CULTURAL ARTS	MEDICAL EXAMINERS	RECORDS CENTER
PU - PUBLIC DEFENDER	0	106,305	0	0	0	0	0
PW - PUBLIC WORKS &	0	0	0	0	0	0	0
TT - OFFICE OF THE CITT	0	0	0	0	0	0	0
ALL OTHER	0	0	0	0	522,388	0	0
Direct Billed	0	0	0	0	0	0	0
Total	14,137	106,305	448,967	95,122	1,485,661	387,907	40,796

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	ISD FACILITIES	OTHER BUILDINGS
AD - ANIMAL SERVICES	0	479,737
AT - COUNTY ATTORNEY	0	0
AU - AUDIT & MGMT	0	0
BU - MGMT & BUDGET	0	0
BU - GRANTS COORD	0	0
CC - COUNTY COMMISSION	0	0
CL - CLERK OF COURT	0	0
CO - COMMUNITY ACTION	0	833,324
CR - CORRECTIONS &	0	3,390,281
CT - COMMUNICATIONS	0	0
CU - CULTURAL AFFAIRS	0	957,765
EL - ELECTIONS	0	194,217
ET - INFORMATION TECH	0	0
FN - FINANCE	0	0
FR - FIRE	0	2,029,124
GG - GENERAL GOVT	0	0
HD - PUBLIC HOUSING &	0	0
HR - HUMAN RESOURCES	0	0
HT - HOMELESS TRUST	0	0
ID - INTERNAL SERVICES	737,536	7,788,129
IG - INSPECTOR GENERAL	0	0
JA - JUDICIAL	0	0
JU - JUVENILE SERVICES	0	0
LB - LIBRARIES	0	1,452,656
MA - MAYOR	0	0
ME - MEDICAL EXAMINER	0	0
MM - ECONOMIC	0	0
MP - METROPOLITAN	0	0
MT - TRANSP & PW	0	0
PA - PROPERTY	0	0
PD - POLICE	0	1,030,091
PE - REGULATORY &	0	0
PR - PARKS, REC & OPEN	0	7,327,265

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department DEPRECIATION**

Receiving Department	ISD FACILITIES	OTHER BUILDINGS
PU - PUBLIC DEFENDER	0	0
PW - PUBLIC WORKS &	0	126,513
TT - OFFICE OF THE CITT	0	0
ALL OTHER	0	20,708,480
Direct Billed	0	0
Total	<u>737,536</u>	<u>46,317,582</u>

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**AT - COUNTY ATTORNEY**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AT - COUNTY ATTORNEY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,886,641			15,886,641
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 44,972)			
Total Deductions:	( 44,972)			( 44,972)
DEPRECIATION	198,255		198,255	
AT - COUNTY ATTORNEY		135,615	135,615	
BU - MGMT & BUDGET		26,053	26,053	
CC - COUNTY COMMISSION		4,563	4,563	
CT - COMMUNICATIONS		108,274	108,274	
ET - INFORMATION TECH		131,664	131,664	
FN - FINANCE		13,110	13,110	
GG - GENERAL GOVT		1,062,828	1,062,828	
HR - HUMAN RESOURCES		30,763	30,763	
ID - INTERNAL SERVICES		( 205)	( 205)	
IG - INSPECTOR GENERAL		304	304	
LEAVE PAYMENTS		365,956	365,956	
Total Allocated Additions:	198,255	1,878,925	2,077,180	2,077,180
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	16,039,924	1,878,925		17,918,849

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department AT - COUNTY ATTORNEY

	Total	General & Admin	COUNTY ATTORNEY	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	11,219,497	0	11,219,497	0
010 FRINGE BENEFITS	3,973,842	0	3,973,842	0
031 DEPARTURE INCENTIVE PROGRAM DIP	13,897	0	13,897	0
116 OTHER COURT OPERATING EXPENSE	( 4,534)	0	( 4,534)	0
210 ACCOUNTING & AUDITING	1,620	0	1,620	0
212 LEGAL	5,123	0	5,123	0
223 INDUSTRIAL SERVICE RELATED	440	0	440	0
232 GENERAL AUTO & PROFESSIONAL LIAB	21,463	0	21,463	0
245 ITD MAINTENANCE	163,031	0	163,031	0
252 VEHICLES-RENTAL	16,255	0	16,255	0
260 GSA CHARGES	17,894	0	17,894	0
261 ITD	48,835	0	48,835	0
262 GENERAL COUNTY SUPPORT CHARGES	215	0	215	0
266 CLERK OF COURTS	13,733	0	13,733	0
310 TELECOMMUNICATIONS	141,620	0	141,620	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	114,837	0	114,837	0
312 TRAVEL	57,187	0	57,187	0
313 AUTOMOBILE REIMBURSEMENT	7,811	0	7,811	0
315 PRINTING & GRAPHICS	905	0	905	0
316 MAILING SERVICES	10,193	0	10,193	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	8,172	0	8,172	0
319 PETTY CASH & CHANGE FUNDS	96	0	96	0
320 TRAINING	1,400	0	1,400	0
321 REIMBURSEMENTS & REFUNDS	( 123,266)	0	( 123,266)	0
330 MISCELLANEOUS	28,680	0	28,680	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	95	0	95	0
432 EQUIPMENT & NON-CAPITAL TOOLS	10,650	0	10,650	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	91,978	0	91,978	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	44,972	44,972	0	0
Departmental Totals				
Total Expenditures	15,886,641	44,972	15,841,669	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AT - COUNTY ATTORNEY**

	Total	General & Admin	COUNTY ATTORNEY	LEAVE PAYMENTS
<b>Deductions</b>				
Total Deductions	( 44,972)	( 44,972)	0	0
<b>Cost Adjustments</b>				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	( 68,802)	68,802
00155 TERMINATION PAYMENTS	0	0	( 16,400)	16,400
Functional Cost	15,841,669	0	15,756,467	85,202
<b>Allocation Step 1</b>				
Inbound- All Others	198,255	0	198,255	0
1st Allocation	16,039,924	0	15,954,722	85,202
<b>Allocation Step 2</b>				
Inbound- All Others	1,878,925	0	1,878,925	0
2nd Allocation	1,878,925	0	1,878,925	0
<b>Total For AT AT - COUNTY ATTORNEY</b>				
Total Allocated	17,918,849	0	17,833,647	85,202

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## 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	0.69	0.6900	110,088		110,088	13,076	123,164
AT - COUNTY ATTORNEY	0.85	0.8500	135,615		135,615		135,615
AV - AVIATION	4.99	4.9900	796,141		796,141	94,562	890,703
BU - MGMT & BUDGET	1.54	1.5400	245,703		245,703	29,184	274,887
CC - COUNTY COMMISSION	7.88	7.8800	1,257,232		1,257,232	149,329	1,406,561
CL - CLERK OF COURT	0.43	0.4300	68,605		68,605	8,149	76,754
CO - COMMUNITY ACTION & HUMAN	0.85	0.8500	135,615		135,615	16,108	151,723
CR - CORRECTIONS & REHABILITATION	2.70	2.7000	430,777		430,777	51,166	481,943
CU - CULTURAL AFFAIRS	0.21	0.2100	33,505		33,505	3,980	37,485
EL - ELECTIONS	0.60	0.6000	95,728		95,728	11,370	107,098
ET - INFORMATION TECH	0.11	0.1100	17,550		17,550	2,085	19,635
FN - FINANCE	5.58	5.5800	890,273		890,273	105,743	996,016
FR - FIRE	1.65	1.6500	263,253		263,253	31,268	294,521
HD - PUBLIC HOUSING & COMMUNITY	2.24	2.2400	357,386		357,386	42,449	399,835
HR - HUMAN RESOURCES	3.36	3.3600	536,079		536,079	63,673	599,752
HT - HOMELESS TRUST	0.76	0.7600	121,256		121,256	14,402	135,658
ID - INTERNAL SERVICES	15.38	15.3800	2,453,834		2,453,834	291,452	2,745,286
IG - INSPECTOR GENERAL	0.21	0.2100	33,505		33,505	3,980	37,485
JU - JUVENILE SERVICES	0.33	0.3300	52,651		52,651	6,254	58,905
LB - LIBRARIES	0.14	0.1400	22,337		22,337	2,653	24,990
MA - MAYOR	3.81	3.8100	607,875		607,875	72,201	680,076
ME - MEDICAL EXAMINER	0.14	0.1400	22,337		22,337	2,653	24,990
MM - ECONOMIC ADVOCACY TRUST	0.04	0.0400	6,382		6,382	758	7,140
MP - METROPOLITAN PLANNING	0.46	0.4600	73,392		73,392	8,717	82,109
MT - TRANSP & PW	4.21	4.2100	671,694		671,694	79,781	751,475

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - COUNTY ATTORNEY**

## Activity - COUNTY ATTORNEY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - PROPERTY APPRAISER	2.32	2.3200	370,150		370,150	43,965	414,115
PD - POLICE	6.66	6.6600	1,062,584		1,062,584	126,209	1,188,793
PE - REGULATORY & ECONOMIC	8.13	8.1300	1,297,119		1,297,119	154,066	1,451,185
PR - PARKS, REC & OPEN SPACES	1.13	1.1300	180,288		180,288	21,414	201,702
PW - PUBLIC WORKS & WASTE MGMT	1.28	1.2800	204,220		204,220	24,256	228,476
SP - SEAPORT	2.85	2.8500	454,710		454,710	54,008	508,718
TT - OFFICE OF THE CITT	0.15	0.1500	23,932		23,932	2,843	26,775
VZ - VIZCAYA	0.21	0.2100	33,505		33,505	3,980	37,485
PUBLIC HEALTH TRUST	11.98	11.9800	1,911,376		1,911,376	227,025	2,138,401
ALL OTHER	6.13	6.1300	978,025		978,025	116,166	1,094,191
SubTotal	100.00	100.0000	15,954,722		15,954,722	1,878,925	17,833,647
Total	100.00	100.0000	15,954,722		15,954,722	1,878,925	17,833,647

Allocation Basis: PERCENTAGE OF STAFF TIME PER BENEFITING DEPARTMENT

Allocation Source: FY15 ATTORNEY TIME - ATTORNEY'S OFFICE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AT - COUNTY ATTORNEY**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	85,202		85,202		85,202
SubTotal	100	100.0000	85,202		85,202		85,202
Total	100	100.0000	85,202		85,202		85,202

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department AT - COUNTY ATTORNEY**

Receiving Department	Total	COUNTY ATTORNEY	LEAVE PAYMENTS
AD - ANIMAL SERVICES	123,164	123,164	0
AT - COUNTY ATTORNEY	135,615	135,615	0
AV - AVIATION	890,703	890,703	0
BU - MGMT & BUDGET	274,887	274,887	0
CC - COUNTY COMMISSION	1,406,561	1,406,561	0
CL - CLERK OF COURT	76,754	76,754	0
CO - COMMUNITY ACTION	151,723	151,723	0
CR - CORRECTIONS &	481,943	481,943	0
CU - CULTURAL AFFAIRS	37,485	37,485	0
EL - ELECTIONS	107,098	107,098	0
ET - INFORMATION TECH	19,635	19,635	0
FN - FINANCE	996,016	996,016	0
FR - FIRE	294,521	294,521	0
HD - PUBLIC HOUSING &	399,835	399,835	0
HR - HUMAN RESOURCES	599,752	599,752	0
HT - HOMELESS TRUST	135,658	135,658	0
ID - INTERNAL SERVICES	2,745,286	2,745,286	0
IG - INSPECTOR GENERAL	37,485	37,485	0
JU - JUVENILE SERVICES	58,905	58,905	0
LB - LIBRARIES	24,990	24,990	0
MA - MAYOR	680,076	680,076	0
ME - MEDICAL EXAMINER	24,990	24,990	0
MM - ECONOMIC	7,140	7,140	0
MP - METROPOLITAN	82,109	82,109	0
MT - TRANSP & PW	751,475	751,475	0
PA - PROPERTY	414,115	414,115	0
PD - POLICE	1,188,793	1,188,793	0
PE - REGULATORY &	1,451,185	1,451,185	0
PR - PARKS, REC & OPEN	201,702	201,702	0
PW - PUBLIC WORKS &	228,476	228,476	0
SP - SEAPORT	508,718	508,718	0
TT - OFFICE OF THE CITT	26,775	26,775	0
VZ - VIZCAYA	37,485	37,485	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department AT - COUNTY ATTORNEY**

Receiving Department	Total	COUNTY ATTORNEY	LEAVE PAYMENTS
PUBLIC HEALTH TRUST	2,138,401	2,138,401	0
LEAVE PAYMENTS	85,202	0	85,202
ALL OTHER	1,094,191	1,094,191	0
Direct Billed	0	0	0
Total	17,918,849	17,833,647	85,202

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**AU – AUDIT AND MANAGEMENT SERVICES**

**NATURE AND EXTENT OF SERVICES**

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department AU - AUDIT & MGMT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,024,432			4,024,432
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 2,073)			
Total Deductions:	( 2,073)			( 2,073)
DEPRECIATION	42,744		42,744	
BU - MGMT & BUDGET		68,950	68,950	
CC - COUNTY COMMISSION		1,048	1,048	
CT - COMMUNICATIONS		129,540	129,540	
ET - INFORMATION TECH		35,706	35,706	
FN - FINANCE		4,666	4,666	
GG - GENERAL GOVT		309,713	309,713	
HR - HUMAN RESOURCES		8,634	8,634	
ID - INTERNAL SERVICES		( 55)	( 55)	
IG - INSPECTOR GENERAL		82	82	
MA - MAYOR		5,840	5,840	
LEAVE PAYMENTS		68,616	68,616	
Total Allocated Additions:	42,744	632,740	675,484	675,484
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	( 2,160,744)			
Total Departmental Cost Adjustments:	( 2,160,744)			( 2,160,744)
Total To Be Allocated:	1,904,359	632,740		2,537,099



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - AUDIT & MGMT**

	Total	General & Admin	AUDIT SERVICES	LEAVE PAYMENTS
<b>Other Expense &amp; Cost</b>				
001 SALARIES	2,987,022	0	2,987,022	0
010 FRINGE BENEFITS	882,606	0	882,606	0
232 GENERAL AUTO & PROFESSIONAL LIAB	4,887	0	4,887	0
235 PAYOUTS & SETTLEMENTS ON CLAIMS	( 6)	0	( 6)	0
245 ITD MAINTENANCE	28,630	0	28,630	0
253 COMMUNICATION EQUIPMENT-RENTAL	2,933	0	2,933	0
260 GSA CHARGES	1,895	0	1,895	0
261 ITD	18,910	0	18,910	0
266 CLERK OF COURTS	2,380	0	2,380	0
310 TELECOMMUNICATIONS	31,127	0	31,127	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	7,209	0	7,209	0
312 TRAVEL	9,608	0	9,608	0
313 AUTOMOBILE REIMBURSEMENT	1,951	0	1,951	0
320 TRAINING	28,064	0	28,064	0
330 MISCELLANEOUS	292	0	292	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	14,373	0	14,373	0
471 COMPUTER SUPPLIES	478	0	478	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	2,073	2,073	0	0
<b>Departmental Totals</b>				
Total Expenditures	4,024,432	2,073	4,022,359	0
<b>Deductions</b>				
Total Deductions	( 2,073)	( 2,073)	0	0
<b>Cost Adjustments</b>				
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	( 121)	121
00155 TERMINATION PAYMENTS	0	0	( 4,449)	4,449
REVENUES:	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	( 2,160,744)	0	( 2,160,744)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department AU - AUDIT & MGMT**

	Total	General & Admin	AUDIT SERVICES	LEAVE PAYMENTS
Functional Cost	1,861,615	0	1,857,045	4,570
Allocation Step 1				
Inbound- All Others	42,744	0	42,744	0
1st Allocation	1,904,359	0	1,899,789	4,570
Allocation Step 2				
Inbound- All Others	632,740	0	632,740	0
2nd Allocation	632,740	0	632,740	0
Total For AU AU - AUDIT & MGMT				
Total Allocated	2,537,099	0	2,532,529	4,570

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AU - AUDIT & MGMT**

## Activity - AUDIT SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - AVIATION	8,670	15.2220	289,186		289,186	96,316	385,502
CL - CLERK OF COURT	9,881	17.3480	329,576		329,576	109,768	439,344
CO - COMMUNITY ACTION & HUMAN	258	0.4530	8,606		8,606	2,866	11,472
EL - ELECTIONS	498	0.8743	16,611		16,611	5,532	22,143
ET - INFORMATION TECH	3,584	6.2925	119,544		119,544	39,815	159,359
FN - FINANCE	2,094	3.6765	69,845		69,845	23,262	93,107
HD - PUBLIC HOUSING & COMMUNITY	1,353	2.3755	45,129		45,129	15,031	60,160
HR - HUMAN RESOURCES	19	0.0334	634		634	211	845
ID - INTERNAL SERVICES	319	0.5601	10,640		10,640	3,544	14,184
MA - MAYOR	5	0.0088	167		167	56	223
MT - TRANSP & PW	4,224	7.4161	140,891		140,891	46,925	187,816
OC - ADMIN OFF OF THE COURTS	243	0.4266	8,105		8,105	2,700	10,805
PE - REGULATORY & ECONOMIC	2,708	4.7545	90,325		90,325	30,083	120,408
PR - PARKS, REC & OPEN SPACES	960	1.6855	32,021		32,021	10,665	42,686
PW - PUBLIC WORKS & WASTE MGMT	7,457	13.0923	248,727		248,727	82,840	331,567
SP - SEAPORT	3,089	5.4234	103,033		103,033	34,316	137,349
TT - OFFICE OF THE CITT	3,767	6.6138	125,648		125,648	41,848	167,496
ALL OTHER	7,828	13.7437	261,101		261,101	86,962	348,063
SubTotal	56,957	100.0000	1,899,789		1,899,789	632,740	2,532,529
Total	56,957	100.0000	1,899,789		1,899,789	632,740	2,532,529

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT

Allocation Source: FY15 CUMMULATIVE HOURS SUMMARY - AUDIT AND MANAGEMENT SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AU - AUDIT & MGMT**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	4,570		4,570		4,570
SubTotal	100	100.0000	4,570		4,570		4,570
Total	100	100.0000	4,570		4,570		4,570

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department AU - AUDIT & MGMT**

Receiving Department	Total	AUDIT SERVICES	LEAVE PAYMENTS
AV - AVIATION	385,502	385,502	0
CL - CLERK OF COURT	439,344	439,344	0
CO - COMMUNITY ACTION	11,472	11,472	0
EL - ELECTIONS	22,143	22,143	0
ET - INFORMATION TECH	159,359	159,359	0
FN - FINANCE	93,107	93,107	0
HD - PUBLIC HOUSING &	60,160	60,160	0
HR - HUMAN RESOURCES	845	845	0
ID - INTERNAL SERVICES	14,184	14,184	0
MA - MAYOR	223	223	0
MT - TRANSP & PW	187,816	187,816	0
OC - ADMIN OFF OF THE	10,805	10,805	0
PE - REGULATORY &	120,408	120,408	0
PR - PARKS, REC & OPEN	42,686	42,686	0
PW - PUBLIC WORKS &	331,567	331,567	0
SP - SEAPORT	137,349	137,349	0
TT - OFFICE OF THE CITT	167,496	167,496	0
LEAVE PAYMENTS	4,570	0	4,570
ALL OTHER	348,063	348,063	0
Direct Billed	0	0	0
Total	2,537,099	2,532,529	4,570

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**BU – MANAGEMENT AND BUDGET**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - MGMT & BUDGET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	30,941,706			30,941,706
602 SPECIAL TRANSPORTATION	( 157,308)			
606 GRANTS TO OUTSIDE ORGANIZATIONS	( 8,779,661)			
613 MEDICAL SERVICES	( 530,300)			
730 INTEREST PAYMENTS	528,067			
910 LAND ACQUISITION	1			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 11,066)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	( 7,964)			
Total Deductions:	( 8,958,231)			( 8,958,231)
DEPRECIATION	134,111		134,111	
AT - COUNTY ATTORNEY	245,703	29,184	274,887	
BU - MGMT & BUDGET		190,065	190,065	
CC - COUNTY COMMISSION		16,044	16,044	
CT - COMMUNICATIONS		116,860	116,860	
ET - INFORMATION TECH		70,295	70,295	
FN - FINANCE		42,761	42,761	
GG - GENERAL GOVT		502,817	502,817	
HR - HUMAN RESOURCES		20,059	20,059	
ID - INTERNAL SERVICES		( 133,956)	( 133,956)	
IG - INSPECTOR GENERAL		198,353	198,353	
MA - MAYOR		11,498	11,498	
LEAVE PAYMENTS		120,756	120,756	
Total Allocated Additions:	379,814	1,184,736	1,564,550	1,564,550
00114 POLL WORKERS (COUNTY EMPLOYEES)	( 15,475)			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
331 FEDERAL GRANTS	( 24,310,133)			
DIRECT COST ADJUSTMENT	5,452,497			

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BU - MGMT & BUDGET**

Total Departmental Cost Adjustments:	<u>( 18,873,111)</u>	<u>( 18,873,111)</u>
Total To Be Allocated:	<u>3,490,178</u>	<u>1,184,736</u>
	<u><u>3,490,178</u></u>	<u><u>4,674,914</u></u>



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department BU - MGMT &amp; BUDGET

	Total	General & Admin	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING &
Other Expense & Cost					
001 SALARIES	4,109,742	0	1,030,413	2,622,773	456,556
010 FRINGE BENEFITS	1,531,706	0	646,793	700,682	184,231
114 MENTAL HEALTH	142,325	0	0	142,325	0
210 ACCOUNTING & AUDITING	( 60,752)	0	( 74,616)	13,864	0
211 CONSULTING SERVICES	4,807,656	0	0	4,807,656	0
212 LEGAL	139,860	0	0	139,860	0
214 ARCHITECTURAL & ENGINEERING RELATED	578,662	0	0	578,662	0
215 TEMPORARY HELP AGENCY	6,261	0	0	6,261	0
216 HEALTH RELATED SERVICES	2,543,916	0	0	2,543,916	0
223 INDUSTRIAL SERVICE RELATED	2,183,102	0	140	2,182,962	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	1,919,995	0	0	1,919,995	0
232 GENERAL AUTO & PROFESSIONAL LIAB	37,177	0	( 33,607)	57,517	13,267
241 EQUIPMENT MAINTENANCE	2,854	0	0	2,854	0
245 ITD MAINTENANCE	64,056	0	30,877	29,508	3,671
251 BUILDINGS COUNTY OWNED: RENTAL	58,543	0	0	58,543	0
259 OTHER RENTAL EXPENSE	1,088,995	0	1,120	1,087,875	0
260 GSA CHARGES	60,332	0	48,527	11,721	84
261 ITD	867,794	0	690,017	149,219	28,558
262 GENERAL COUNTY SUPPORT CHARGES	731	0	731	0	0
266 CLERK OF COURTS	8,135	0	4,920	3,095	120
310 TELECOMMUNICATIONS	47,132	0	41,377	5,395	360
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	14,301	0	660	3,546	10,095
312 TRAVEL	13,782	0	8,300	3,679	1,803
313 AUTOMOBILE REIMBURSEMENT	1,912	0	360	1,552	0
314 ADVERTISING	966	0	966	0	0
315 PRINTING & GRAPHICS	956	0	860	96	0
316 MAILING SERVICES	374	0	125	249	0
320 TRAINING	15,849	0	200	449	15,200
321 REIMBURSEMENTS & REFUNDS	89,254	0	( 1,914)	91,168	0
322 TAXES, LICENSES & PERMITS	128	0	0	128	0
330 MISCELLANEOUS	4,643	0	4,904	( 261)	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	1,265	0	1,265	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	312	0	0	312	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	18,089	0	1,199	16,890	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	1,683,422	0	0	1,683,422	0
*602 SPECIAL TRANSPORTATION	157,308	157,308	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	8,779,661	8,779,661	0	0	0
*613 MEDICAL SERVICES	530,300	530,300	0	0	0

All Monetary Values Are \$ Dollars  
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\* - Indicates Disallowed Expenditure

Schedule 4.3

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## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department BU - MGMT &amp; BUDGET

	Total	General & Admin	MANAGEMENT & BUDGET	GRANTS COORDINATION	MGMT PLANNING &
*730 INTEREST PAYMENTS	( 528,067)	( 528,067)	0	0	0
*910 LAND ACQUISITION	( 1)	( 1)	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	11,066	11,066	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	7,964	7,964	0	0	0
Departmental Totals					
Total Expenditures	30,941,706	8,958,231	2,403,617	18,865,913	713,945
Deductions					
Total Deductions	( 8,958,231)	( 8,958,231)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 15,475)	0	( 3,973)	( 8,277)	( 3,225)
00155 TERMINATION PAYMENTS	0	0	0	0	( 5,413)
REVENUES:	0	0	0	0	0
331 FEDERAL GRANTS	( 24,310,133)	0	0	( 24,310,133)	0
DIRECT COST ADJUSTMENT	5,452,497	0	0	5,452,497	0
Functional Cost	3,110,364	0	2,399,644	0	705,307
Allocation Step 1					
Inbound- All Others	379,814	0	95,229	242,391	42,194
1st Allocation	3,490,178	0	2,494,873	242,391	747,501
Allocation Step 2					
Inbound- All Others	1,184,736	0	297,042	756,080	131,614
2nd Allocation	1,184,736	0	297,042	756,080	131,614
Total For BU BU - MGMT & BUDGET					
Total Allocated	4,674,914	0	2,791,915	998,471	879,115

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Schedule .3 - Costs Allocated By Activity

For Department BU - MGMT &amp; BUDGET

## LEAVE PAYMENTS

## Other Expense &amp; Cost

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BU - MGMT & BUDGET**

LEAVE PAYMENTS	
*730 INTEREST PAYMENTS	0
*910 LAND ACQUISITION	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0
00155 TERMINATION PAYMENTS	5,413
REVENUES:	0
331 FEDERAL GRANTS	0
DIRECT COST ADJUSTMENT	0
Functional Cost	5,413
Allocation Step 1	
Inbound- All Others	0
1st Allocation	5,413
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For BU BU - MGMT & BUDGET	
Total Allocated	5,413

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department BU - MGMT &amp; BUDGET

## Activity - MANAGEMENT &amp; BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	2.000	2.0000	49,897		49,897	6,689	56,586
AT - COUNTY ATTORNEY	0.909	0.9090	22,678		22,678		22,678
AU - AUDIT & MGMT	2.727	2.7270	68,035		68,035		68,035
AV - AVIATION	2.364	2.3640	58,979		58,979	7,906	66,885
BU - MGMT & BUDGET	7.546	7.5460	188,263		188,263		188,263
CC - COUNTY COMMISSION	2.727	2.7270	68,035		68,035	9,120	77,155
CL - CLERK OF COURT	1.818	1.8180	45,357		45,357	6,080	51,437
CO - COMMUNITY ACTION & HUMAN	4.636	4.6360	115,662		115,662	15,505	131,167
CR - CORRECTIONS & REHABILITATION	2.546	2.5460	63,519		63,519	8,515	72,034
CT - COMMUNICATIONS	2.818	2.8180	70,306		70,306	9,424	79,730
CU - CULTURAL AFFAIRS	2.909	2.9090	72,576		72,576	9,729	82,305
EC - ETHICS AND PUBLIC TRUST	0.455	0.4550	11,352		11,352	1,522	12,874
EL - ELECTIONS	3.273	3.2730	81,657		81,657	10,946	92,603
ET - INFORMATION TECH	2.091	2.0910	52,168		52,168	6,993	59,161
FN - FINANCE	1.727	1.7270	43,086		43,086	5,776	48,862
FR - FIRE	2.455	2.4550	61,249		61,249	8,210	69,459
GG - GENERAL GOVT	0.545	0.5450	13,597		13,597	1,823	15,420
HD - PUBLIC HOUSING & COMMUNITY	1.091	1.0910	27,219		27,219	3,649	30,868
HR - HUMAN RESOURCES	2.364	2.3640	58,979		58,979	7,906	66,885
HT - HOMELESS TRUST	3.727	3.7270	92,984		92,984	12,465	105,449
ID - INTERNAL SERVICES	3.818	3.8180	95,254		95,254	12,769	108,023
IG - INSPECTOR GENERAL	0.273	0.2730	6,811		6,811	913	7,724
JA - JUDICIAL ADMINISTRATION	0.273	0.2730	6,811		6,811	913	7,724
JU - JUVENILE SERVICES	1.364	1.3640	34,030		34,030	4,562	38,592
LB - LIBRARIES	1.000	1.0000	24,949		24,949	3,344	28,293

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - MGMT & BUDGET**

## Activity - MANAGEMENT &amp; BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MA - MAYOR	1.364	1.3640	34,030		34,030	4,562	38,592
ME - MEDICAL EXAMINER	2.727	2.7270	68,035		68,035	9,120	77,155
MM - ECONOMIC ADVOCACY TRUST	0.455	0.4550	11,352		11,352	1,522	12,874
MP - METROPOLITAN PLANNING	0.455	0.4550	11,352		11,352	1,522	12,874
MT - TRANSP & PW	5.091	5.0910	127,014		127,014	17,026	144,040
OC - ADMIN OFF OF THE COURTS	1.818	1.8180	45,357		45,357	6,080	51,437
PA - PROPERTY APPRAISER	0.909	0.9090	22,678		22,678	3,040	25,718
PD - POLICE	2.727	2.7270	68,035		68,035	9,120	77,155
PE - REGULATORY & ECONOMIC	1.722	1.7220	42,962		42,962	5,759	48,721
PR - PARKS, REC & OPEN SPACES	3.000	3.0000	74,846		74,846	10,033	84,879
PW - PUBLIC WORKS & WASTE MGMT	1.273	1.2730	31,760		31,760	4,257	36,017
SP - SEAPORT	2.364	2.3640	58,979		58,979	7,906	66,885
TT - OFFICE OF THE CITT	1.364	1.3640	34,030		34,030	4,562	38,592
VZ - VIZCAYA	0.455	0.4550	11,352		11,352	1,522	12,874
PUBLIC HEALTH TRUST	1.364	1.3640	34,030		34,030	4,562	38,592
ALL OTHER	15.456	15.4560	385,608		385,608	51,690	437,298
SubTotal	100.000	100.0000	2,494,873		2,494,873	297,042	2,791,915
Total	100.000	100.0000	2,494,873		2,494,873	297,042	2,791,915

Allocation Basis: STAFF EFFORT DISTRIBUTION BY DEPARTMENT

Allocation Source: FY15 BUDGET STAFF TIME ANALYSIS SUMMARY REPORT - MANAGEMENT &amp; BUDGET

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - MGMT & BUDGET**

## Activity - GRANTS COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BU - GRANTS COORD	100	100.0000	242,391		242,391	756,080	998,471
SubTotal	100	100.0000	242,391		242,391	756,080	998,471
Total	100	100.0000	242,391		242,391	756,080	998,471

Allocation Basis: DIRECT ALLOCATION TO GRANTS COORDINATION

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department BU - MGMT &amp; BUDGET

## Activity - MGMT PLANNING &amp; STRATEGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5127	3,832		3,832	680	4,512
AT - COUNTY ATTORNEY	118	0.4515	3,375		3,375		3,375
AU - AUDIT & MGMT	32	0.1224	915		915		915
AV - AVIATION	1,223	4.6794	34,978		34,978	6,209	41,187
BU - MGMT & BUDGET	63	0.2410	1,802		1,802		1,802
CC - COUNTY COMMISSION	167	0.6390	4,776		4,776	848	5,624
CL - CLERK OF COURT	1,245	4.7635	35,608		35,608	6,321	41,929
CO - COMMUNITY ACTION & HUMAN	432	1.6529	12,355		12,355	2,193	14,548
CR - CORRECTIONS & REHABILITATION	2,944	11.2642	84,200		84,200	14,947	99,147
CT - COMMUNICATIONS	172	0.6581	4,919		4,919	873	5,792
CU - CULTURAL AFFAIRS	48	0.1837	1,373		1,373	244	1,617
EC - ETHICS AND PUBLIC TRUST	12	0.0459	343		343	61	404
EL - ELECTIONS	91	0.3482	2,603		2,603	462	3,065
ET - INFORMATION TECH	666	2.5482	19,048		19,048	3,381	22,429
FN - FINANCE	303	1.1593	8,666		8,666	1,538	10,204
FR - FIRE	2,602	9.9556	74,418		74,418	13,211	87,629
HD - PUBLIC HOUSING & COMMUNITY	361	1.3812	10,325		10,325	1,833	12,158
HR - HUMAN RESOURCES	99	0.3788	2,831		2,831	503	3,334
HT - HOMELESS TRUST	17	0.0650	486		486	86	572
ID - INTERNAL SERVICES	785	3.0035	22,451		22,451	3,986	26,437
IG - INSPECTOR GENERAL	34	0.1301	972		972	173	1,145
JA - JUDICIAL ADMINISTRATION	255	0.9757	7,293		7,293	1,295	8,588
JU - JUVENILE SERVICES	94	0.3597	2,688		2,688	477	3,165
LB - LIBRARIES	394	1.5075	11,269		11,269	2,000	13,269
MA - MAYOR	37	0.1416	1,058		1,058	188	1,246



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - MGMT & BUDGET**

## Activity - MGMT PLANNING &amp; STRATEGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	76	0.2908	2,174		2,174	386	2,560
MM - ECONOMIC ADVOCACY TRUST	17	0.0650	486		486	86	572
MP - METROPOLITAN PLANNING	15	0.0574	429		429	76	505
MT - TRANSP & PW	3,090	11.8228	88,375		88,375	15,688	104,063
PA - PROPERTY APPRAISER	344	1.3162	9,839		9,839	1,747	11,586
PD - POLICE	4,281	16.3797	122,439		122,439	21,735	144,174
PE - REGULATORY & ECONOMIC	872	3.3364	24,940		24,940	4,427	29,367
PR - PARKS, REC & OPEN SPACES	831	3.1795	23,767		23,767	4,219	27,986
PW - PUBLIC WORKS & WASTE MGMT	1,489	5.6971	42,586		42,586	7,560	50,146
SP - SEAPORT	296	1.1325	8,466		8,466	1,503	9,969
TT - OFFICE OF THE CITT	8	0.0306	229		229	41	270
VZ - VIZCAYA	58	0.2219	1,659		1,659	294	1,953
PUBLIC HEALTH TRUST	3	0.0115	86		86	15	101
ALL OTHER	2,428	9.2899	69,442		69,442	12,328	81,770
SubTotal	26,136	100.0000	747,501		747,501	131,614	879,115
Total	26,136	100.0000	747,501		747,501	131,614	879,115

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BU - MGMT & BUDGET**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	5,413		5,413		5,413
SubTotal	100	100.0000	5,413		5,413		5,413
Total	100	100.0000	5,413		5,413		5,413

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department BU - MGMT & BUDGET**

Receiving Department	Total	MANAGEMENT &	GRANTS	MGMT PLANNING &	LEAVE PAYMENTS
AD - ANIMAL SERVICES	61,098	56,586	0	4,512	0
AT - COUNTY ATTORNEY	26,053	22,678	0	3,375	0
AU - AUDIT & MGMT	68,950	68,035	0	915	0
AV - AVIATION	108,072	66,885	0	41,187	0
BU - MGMT & BUDGET	190,065	188,263	0	1,802	0
BU - GRANTS COORD	998,471	0	998,471	0	0
CC - COUNTY COMMISSION	82,779	77,155	0	5,624	0
CL - CLERK OF COURT	93,366	51,437	0	41,929	0
CO - COMMUNITY ACTION	145,715	131,167	0	14,548	0
CR - CORRECTIONS &	171,181	72,034	0	99,147	0
CT - COMMUNICATIONS	85,522	79,730	0	5,792	0
CU - CULTURAL AFFAIRS	83,922	82,305	0	1,617	0
EC - ETHICS AND PUBLIC	13,278	12,874	0	404	0
EL - ELECTIONS	95,668	92,603	0	3,065	0
ET - INFORMATION TECH	81,590	59,161	0	22,429	0
FN - FINANCE	59,066	48,862	0	10,204	0
FR - FIRE	157,088	69,459	0	87,629	0
GG - GENERAL GOVT	15,420	15,420	0	0	0
HD - PUBLIC HOUSING &	43,026	30,868	0	12,158	0
HR - HUMAN RESOURCES	70,219	66,885	0	3,334	0
HT - HOMELESS TRUST	106,021	105,449	0	572	0
ID - INTERNAL SERVICES	134,460	108,023	0	26,437	0
IG - INSPECTOR GENERAL	8,869	7,724	0	1,145	0
JA - JUDICIAL	16,312	7,724	0	8,588	0
JU - JUVENILE SERVICES	41,757	38,592	0	3,165	0
LB - LIBRARIES	41,562	28,293	0	13,269	0
MA - MAYOR	39,838	38,592	0	1,246	0
ME - MEDICAL EXAMINER	79,715	77,155	0	2,560	0
MM - ECONOMIC	13,446	12,874	0	572	0
MP - METROPOLITAN	13,379	12,874	0	505	0
MT - TRANSP & PW	248,103	144,040	0	104,063	0
OC - ADMIN OFF OF THE	51,437	51,437	0	0	0
PA - PROPERTY	37,304	25,718	0	11,586	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department BU - MGMT & BUDGET**

Receiving Department	Total	MANAGEMENT &	GRANTS	MGMT PLANNING &	LEAVE PAYMENTS
PD - POLICE	221,329	77,155	0	144,174	0
PE - REGULATORY &	78,088	48,721	0	29,367	0
PR - PARKS, REC & OPEN	112,865	84,879	0	27,986	0
PW - PUBLIC WORKS &	86,163	36,017	0	50,146	0
SP - SEAPORT	76,854	66,885	0	9,969	0
TT - OFFICE OF THE CITT	38,862	38,592	0	270	0
VZ - VIZCAYA	14,827	12,874	0	1,953	0
PUBLIC HEALTH TRUST	38,693	38,592	0	101	0
LEAVE PAYMENTS	5,413	0	0	0	5,413
ALL OTHER	519,068	437,298	0	81,770	0
Direct Billed	0	0	0	0	0
Total	4,674,914	2,791,915	998,471	879,115	5,413

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**CC - BOARD OF COUNTY COMMISSIONERS**

**NATURE AND EXTENT OF SERVICES**

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CC - COUNTY COMMISSION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,494,147			17,494,147
602 SPECIAL TRANSPORTATION	( 19,253)			
606 GRANTS TO OUTSIDE ORGANIZATIONS	( 681,786)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 41,737)			
Total Deductions:	( 742,776)			( 742,776)
DEPRECIATION	294,425		294,425	
AT - COUNTY ATTORNEY	1,257,232	149,329	1,406,561	
BU - MGMT & BUDGET	72,811	9,968	82,779	
CC - COUNTY COMMISSION		1,862,737	1,862,737	
CT - COMMUNICATIONS		404,130	404,130	
ET - INFORMATION TECH		186,338	186,338	
FN - FINANCE		73,129	73,129	
GG - GENERAL GOVT		1,437,635	1,437,635	
HR - HUMAN RESOURCES		44,410	44,410	
ID - INTERNAL SERVICES		( 584)	( 584)	
IG - INSPECTOR GENERAL		865	865	
LEAVE PAYMENTS		226,891	226,891	
Total Allocated Additions:	1,624,468	4,394,848	6,019,316	6,019,316
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
361 INTEREST EARNINGS	( 175)			
Total Departmental Cost Adjustments:	( 175)			( 175)
Total To Be Allocated:	18,375,664	4,394,848		22,770,512

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department CC - COUNTY COMMISSION

	Total	General & Admin	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
Other Expense & Cost					
001 SALARIES	10,801,617	531,125	1,580,277	64,132	451,177
010 FRINGE BENEFITS	3,558,383	325,321	424,473	17,226	130,825
035 POST EMPLOYMENT BENEFITS	3,600	3,600	0	0	0
116 OTHER COURT OPERATING EXPENSE	( 2,439)	0	0	0	0
210 ACCOUNTING & AUDITING	1,338	0	0	0	0
220 ELECTRICAL SERVICES	15,182	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	33,034	1,554	520	21	0
232 GENERAL AUTO & PROFESSIONAL LIAB	69,078	1,313	1,716	70	470
234 PROPERTY DAMAGE/FIRE INSURANCE	2,791	0	0	0	0
241 EQUIPMENT MAINTENANCE	1,064	0	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	5,341	0	0	0	0
245 ITD MAINTENANCE	272,623	224,526	4,319	175	1,262
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	160	0	0	0	0
252 VEHICLES-RENTAL	63,897	0	0	0	3,031
253 COMMUNICATION EQUIPMENT-RENTAL	32,000	4,903	4,351	177	0
255 RENT PAYMENTS TO LESSORS	430,942	0	0	0	50,732
259 OTHER RENTAL EXPENSE	2,598	0	0	0	0
260 GSA CHARGES	195,715	30,615	1,335	54	674
261 ITD	201,560	54,900	12,368	502	0
262 GENERAL COUNTY SUPPORT CHARGES	20,035	18,065	0	0	0
265 PARKS & RECREATION SERVICES	83,393	0	0	0	0
266 CLERK OF COURTS	10,292	0	0	0	0
310 TELECOMMUNICATIONS	235,291	18,368	16,709	678	10,209
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	33,808	0	2,592	105	10,152
312 TRAVEL	167,900	0	8,530	346	51,368
313 AUTOMOBILE REIMBURSEMENT	26,236	945	0	0	2,481
314 ADVERTISING	80,547	0	0	0	15,000
315 PRINTING & GRAPHICS	68,625	175	231	9	80
316 MAILING SERVICES	33,762	818	47	2	691
317 OTHER COMMUNICATION EXPENSES	2,032	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	38	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	7,112	1,557	86	4	0
320 TRAINING	6,302	200	1,635	67	200
321 REIMBURSEMENTS & REFUNDS	( 4,600)	( 4,600)	0	0	0
322 TAXES,LICENSES & PERMITS	4,305	0	0	0	0
330 MISCELLANEOUS	156,026	( 53,621)	388	16	3,880
410 FUEL & LUBRICANTS	2,448	0	0	0	487
432 EQUIPMENT & NON-CAPITAL TOOLS	3,592	0	625	25	1



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department CC - COUNTY COMMISSION

	Total	General & Admin	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
470 OFFICE SUPPLIES & MINOR EQUIPMENT	99,881	8,038	6,684	271	525
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	11,213	3,210	81	3	0
493 CLOTHING & UNIFORMS	14,649	528	0	0	0
*602 SPECIAL TRANSPORTATION	19,253	19,253	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	681,786	681,786	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	41,737	41,737	0	0	0
Departmental Totals					
Total Expenditures	17,494,147	1,914,316	2,066,967	83,883	733,245
Deductions					
Total Deductions	( 742,776)	( 742,776)	0	0	0
Cost Adjustments					
00155 TERMINATION PAYMENTS	0	0	0	0	( 210)
REVENUES:	0	0	0	0	0
361 INTEREST EARNINGS	( 175)	0	0	0	0
Functional Cost	16,751,196	1,171,540	2,066,967	83,883	733,035
Allocation Step 1					
Inbound- All Others	1,624,468	79,877	237,660	9,645	67,853
Reallocate Admin Costs		( 1,251,417)	192,550	7,814	54,974
Unallocated Costs	( 14,270,208)	0	0	0	0
1st Allocation	4,105,456	0	2,497,177	101,342	855,862
Allocation Step 2					
Inbound- All Others	4,394,848	216,099	642,966	26,093	183,570
Reallocate Admin Costs		( 216,099)	33,250	1,349	9,493
Unallocated Costs	( 3,330,007)	0	0	0	0
2nd Allocation	1,064,841	0	676,216	27,442	193,063

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - COUNTY COMMISSION**

MIAMI-DADE COUNTY, FL V1  
ACTUAL 2015      Version 1.0001-2

	Total	General & Admin	AUDITOR	DEBT COLLECTION AUDIT	INTERGOV'T AFFAIRS
Total For CC CC - COUNTY COMMISSION					
Total Allocated	5,170,297	0	3,173,393	128,784	1,048,925

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Schedule .3 - Costs Allocated By Activity

For Department CC - COUNTY COMMISSION

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION
Other Expense & Cost			
001 SALARIES	392,886	0	7,782,020
010 FRINGE BENEFITS	123,595	0	2,536,943
035 POST EMPLOYMENT BENEFITS	0	0	0
116 OTHER COURT OPERATING EXPENSE	0	0	( 2,439)
210 ACCOUNTING & AUDITING	0	0	1,338
220 ELECTRICAL SERVICES	0	0	15,182
223 INDUSTRIAL SERVICE RELATED	0	0	30,939
232 GENERAL AUTO & PROFESSIONAL LIAB	376	0	65,133
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	2,791
241 EQUIPMENT MAINTENANCE	0	0	1,064
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0	5,341
245 ITD MAINTENANCE	749	0	41,592
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	160
252 VEHICLES-RENTAL	0	0	60,866
253 COMMUNICATION EQUIPMENT-RENTAL	6,865	0	15,704
255 RENT PAYMENTS TO LESSORS	0	0	380,210
259 OTHER RENTAL EXPENSE	0	0	2,598
260 GSA CHARGES	108	0	162,929
261 ITD	0	0	133,790
262 GENERAL COUNTY SUPPORT CHARGES	0	0	1,970
265 PARKS & RECREATION SERVICES	0	0	83,393
266 CLERK OF COURTS	0	0	10,292
310 TELECOMMUNICATIONS	0	0	189,327
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	20,959
312 TRAVEL	0	0	107,656
313 AUTOMOBILE REIMBURSEMENT	0	0	22,810
314 ADVERTISING	0	0	65,547
315 PRINTING & GRAPHICS	0	0	68,130
316 MAILING SERVICES	0	0	32,204
317 OTHER COMMUNICATION EXPENSES	0	0	2,032
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	38
319 PETTY CASH & CHANGE FUNDS	0	0	5,465
320 TRAINING	0	0	4,200
321 REIMBURSEMENTS & REFUNDS	0	0	0
322 TAXES,LICENSES & PERMITS	0	0	4,305
330 MISCELLANEOUS	0	0	205,363
410 FUEL & LUBRICANTS	0	0	1,961
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0	2,941

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - COUNTY COMMISSION**

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION
470 OFFICE SUPPLIES & MINOR EQUIPMENT	5,073	0	79,290
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0	7,919
493 CLOTHING & UNIFORMS	0	0	14,121
*602 SPECIAL TRANSPORTATION	0	0	0
*606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	529,652	0	12,166,084
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
00155 TERMINATION PAYMENTS	0	14,464	( 14,254)
REVENUES:	0	0	0
361 INTEREST EARNINGS	0	0	( 175)
 Functional Cost	 529,652	 14,464	 12,151,655
<b>Allocation Step 1</b>			
Inbound- All Others	59,087	0	1,170,346
Reallocate Admin Costs	47,872	0	948,207
Unallocated Costs	0	0	( 14,270,208)
1st Allocation	636,611	14,464	0
<b>Allocation Step 2</b>			
Inbound- All Others	159,853	0	3,166,267
Reallocate Admin Costs	8,267	0	163,740
Unallocated Costs	0	0	( 3,330,007)
2nd Allocation	168,120	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CC - COUNTY COMMISSION**

	AGENDA COORDINATION	LEAVE PAYMENTS	COUNTY COMMISSION
Total For CC CC - COUNTY COMMISSION			
Total Allocated	804,731	14,464	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - COUNTY COMMISSION**

Activity - AUDITOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CC - COUNTY COMMISSION	7,361.12	59.7618	1,492,358		1,492,358		1,492,358
CO - COMMUNITY ACTION & HUMAN	750.00	6.0889	152,052		152,052	102,327	254,379
ET - INFORMATION TECH	716.50	5.8170	145,260		145,260	97,756	243,016
ID - INTERNAL SERVICES	2,714.30	22.0363	550,285		550,285	370,327	920,612
MT - TRANSP & PW	394.00	3.1987	79,878		79,878	53,756	133,634
PE - REGULATORY & ECONOMIC	43.00	0.3491	8,718		8,718	5,867	14,585
PUBLIC HEALTH TRUST	42.00	0.3410	8,515		8,515	5,730	14,245
ALL OTHER	296.50	2.4072	60,111		60,111	40,453	100,564
SubTotal	12,317.42	100.0000	2,497,177		2,497,177	676,216	3,173,393
Total	12,317.42	100.0000	2,497,177		2,497,177	676,216	3,173,393

Allocation Basis: NUMBER OF AUDIT HOURS BY DEPARTMENT  
Allocation Source: FY15 AUDIT HOURS - COMMISSION AUDITOR

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - COUNTY COMMISSION**

## Activity - DEBT COLLECTION AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AV - AVIATION	44,552	2.1806	2,210		2,210	598	2,808
CR - CORRECTIONS & REHABILITATION	64,165	3.1405	3,183		3,183	862	4,045
ET - INFORMATION TECH	94,030	4.6022	4,664		4,664	1,263	5,927
FR - FIRE	79,409	3.8866	3,939		3,939	1,067	5,006
HD - PUBLIC HOUSING & COMMUNITY	17,992	0.8806	892		892	242	1,134
ID - INTERNAL SERVICES	497,851	24.3670	24,694		24,694	6,686	31,380
LB - LIBRARIES	28,670	1.4032	1,422		1,422	385	1,807
MT - TRANSP & PW	129,379	6.3323	6,417		6,417	1,738	8,155
PD - POLICE	91,701	4.4882	4,548		4,548	1,232	5,780
PE - REGULATORY & ECONOMIC	132,684	6.4941	6,581		6,581	1,782	8,363
PR - PARKS, REC & OPEN SPACES	395,819	19.3730	19,633		19,633	5,316	24,949
PW - PUBLIC WORKS & WASTE MGMT	216,039	10.5739	10,716		10,716	2,902	13,618
SP - SEAPORT	29,991	1.4679	1,488		1,488	403	1,891
ALL OTHER	220,862	10.8099	10,955		10,955	2,966	13,921
SubTotal	2,043,144	100.0000	101,342		101,342	27,442	128,784
Total	2,043,144	100.0000	101,342		101,342	27,442	128,784

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT

Allocation Source: FY15 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - COUNTY COMMISSION**

## Activity - INTERGOV'T AFFAIRS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5127	4,388		4,388	1,004	5,392
AT - COUNTY ATTORNEY	118	0.4515	3,864		3,864		3,864
AU - AUDIT & MGMT	32	0.1224	1,048		1,048		1,048
AV - AVIATION	1,223	4.6794	40,049		40,049	9,167	49,216
BU - MGMT & BUDGET	63	0.2410	2,063		2,063		2,063
CC - COUNTY COMMISSION	167	0.6390	5,469		5,469		5,469
CL - CLERK OF COURT	1,245	4.7635	40,769		40,769	9,332	50,101
CO - COMMUNITY ACTION & HUMAN	432	1.6529	14,146		14,146	3,238	17,384
CR - CORRECTIONS & REHABILITATION	2,944	11.2642	96,406		96,406	22,068	118,474
CT - COMMUNICATIONS	172	0.6581	5,632		5,632	1,289	6,921
CU - CULTURAL AFFAIRS	48	0.1837	1,572		1,572	360	1,932
EC - ETHICS AND PUBLIC TRUST	12	0.0459	393		393	90	483
EL - ELECTIONS	91	0.3482	2,980		2,980	682	3,662
ET - INFORMATION TECH	666	2.5482	21,809		21,809	4,992	26,801
FN - FINANCE	303	1.1593	9,922		9,922	2,271	12,193
FR - FIRE	2,602	9.9556	85,206		85,206	19,504	104,710
HD - PUBLIC HOUSING & COMMUNITY	361	1.3812	11,821		11,821	2,706	14,527
HR - HUMAN RESOURCES	99	0.3788	3,242		3,242	742	3,984
HT - HOMELESS TRUST	17	0.0650	557		557	127	684
ID - INTERNAL SERVICES	785	3.0035	25,706		25,706	5,884	31,590
IG - INSPECTOR GENERAL	34	0.1301	1,113		1,113	255	1,368
JA - JUDICIAL ADMINISTRATION	255	0.9757	8,350		8,350	1,911	10,261
JU - JUVENILE SERVICES	94	0.3597	3,078		3,078	705	3,783
LB - LIBRARIES	394	1.5075	12,902		12,902	2,953	15,855
MA - MAYOR	37	0.1416	1,212		1,212	277	1,489



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - COUNTY COMMISSION**

## Activity - INTERGOV'T AFFAIRS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	76	0.2908	2,489		2,489	570	3,059
MM - ECONOMIC ADVOCACY TRUST	17	0.0650	557		557	127	684
MP - METROPOLITAN PLANNING	15	0.0574	491		491	112	603
MT - TRANSP & PW	3,090	11.8228	101,187		101,187	23,162	124,349
PA - PROPERTY APPRAISER	344	1.3162	11,265		11,265	2,579	13,844
PD - POLICE	4,281	16.3797	140,188		140,188	32,095	172,283
PE - REGULATORY & ECONOMIC	872	3.3364	28,555		28,555	6,536	35,091
PR - PARKS, REC & OPEN SPACES	831	3.1795	27,212		27,212	6,229	33,441
PW - PUBLIC WORKS & WASTE MGMT	1,489	5.6971	48,760		48,760	11,161	59,921
SP - SEAPORT	296	1.1325	9,693		9,693	2,219	11,912
TT - OFFICE OF THE CITT	8	0.0306	262		262	60	322
VZ - VIZCAYA	58	0.2219	1,899		1,899	435	2,334
PUBLIC HEALTH TRUST	3	0.0115	98		98	22	120
ALL OTHER	2,428	9.2899	79,509		79,509	18,199	97,708
SubTotal	26,136	100.0000	855,862		855,862	193,063	1,048,925
Total	26,136	100.0000	855,862		855,862	193,063	1,048,925

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department CC - COUNTY COMMISSION

## Activity - AGENDA COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	7	0.2562	1,631		1,631	1,067	2,698
AT - COUNTY ATTORNEY	3	0.1098	699		699		699
AV - AVIATION	45	1.6471	10,486		10,486	6,859	17,345
BU - MGMT & BUDGET	60	2.1962	13,981		13,981		13,981
CC - COUNTY COMMISSION	1,566	57.3207	364,910		364,910		364,910
CL - CLERK OF COURT	239	8.7482	55,692		55,692	36,430	92,122
CO - COMMUNITY ACTION & HUMAN	7	0.2562	1,631		1,631	1,067	2,698
CU - CULTURAL AFFAIRS	17	0.6223	3,961		3,961	2,591	6,552
EL - ELECTIONS	2	0.0732	466		466	305	771
ET - INFORMATION TECH	1	0.0366	233		233	152	385
FN - FINANCE	13	0.4758	3,029		3,029	1,981	5,010
FR - FIRE	8	0.2928	1,864		1,864	1,219	3,083
HD - PUBLIC HOUSING & COMMUNITY	36	1.3177	8,389		8,389	5,487	13,876
HR - HUMAN RESOURCES	5	0.1830	1,165		1,165	762	1,927
HT - HOMELESS TRUST	8	0.2928	1,864		1,864	1,219	3,083
ID - INTERNAL SERVICES	143	5.2343	33,322		33,322	21,796	55,118
LB - LIBRARIES	3	0.1098	699		699	457	1,156
MA - MAYOR	117	4.2826	27,263		27,263	17,833	45,096
MT - TRANSP & PW	32	1.1713	7,457		7,457	4,877	12,334
PA - PROPERTY APPRAISER	3	0.1098	699		699	457	1,156
PD - POLICE	31	1.1347	7,224		7,224	4,725	11,949
PE - REGULATORY & ECONOMIC	178	6.5154	41,478		41,478	27,131	68,609
PR - PARKS, REC & OPEN SPACES	30	1.0981	6,991		6,991	4,573	11,564
PW - PUBLIC WORKS & WASTE MGMT	110	4.0264	25,632		25,632	16,766	42,398
SP - SEAPORT	14	0.5124	3,262		3,262	2,134	5,396

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - COUNTY COMMISSION**

## Activity - AGENDA COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TT - OFFICE OF THE CITT	6	0.2196	1,398		1,398	915	2,313
ALL OTHER	48	1.7570	11,185		11,185	7,317	18,502
SubTotal	2,732	100.0000	636,611		636,611	168,120	804,731
Total	2,732	100.0000	636,611		636,611	168,120	804,731

Allocation Basis: NUMBER OF AGENDA ITEMS BY DEPARTMENT

Allocation Source: FY15 AGENDA ITEMS - AGENDA COORDINATION

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CC - COUNTY COMMISSION**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	14,464		14,464		14,464
SubTotal	100	100.0000	14,464		14,464		14,464
Total	100	100.0000	14,464		14,464		14,464

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department CC - COUNTY COMMISSION**

Receiving Department	Total	AUDITOR	DEBT COLLECTION	INTERGOV'T AFFAIRS	AGENDA	LEAVE PAYMENTS
AD - ANIMAL SERVICES	8,090	0	0	5,392	2,698	0
AT - COUNTY ATTORNEY	4,563	0	0	3,864	699	0
AU - AUDIT & MGMT	1,048	0	0	1,048	0	0
AV - AVIATION	69,369	0	2,808	49,216	17,345	0
BU - MGMT & BUDGET	16,044	0	0	2,063	13,981	0
CC - COUNTY COMMISSION	1,862,737	1,492,358	0	5,469	364,910	0
CL - CLERK OF COURT	142,223	0	0	50,101	92,122	0
CO - COMMUNITY ACTION	274,461	254,379	0	17,384	2,698	0
CR - CORRECTIONS &	122,519	0	4,045	118,474	0	0
CT - COMMUNICATIONS	6,921	0	0	6,921	0	0
CU - CULTURAL AFFAIRS	8,484	0	0	1,932	6,552	0
EC - ETHICS AND PUBLIC	483	0	0	483	0	0
EL - ELECTIONS	4,433	0	0	3,662	771	0
ET - INFORMATION TECH	276,129	243,016	5,927	26,801	385	0
FN - FINANCE	17,203	0	0	12,193	5,010	0
FR - FIRE	112,799	0	5,006	104,710	3,083	0
HD - PUBLIC HOUSING &	29,537	0	1,134	14,527	13,876	0
HR - HUMAN RESOURCES	5,911	0	0	3,984	1,927	0
HT - HOMELESS TRUST	3,767	0	0	684	3,083	0
ID - INTERNAL SERVICES	1,038,700	920,612	31,380	31,590	55,118	0
IG - INSPECTOR GENERAL	1,368	0	0	1,368	0	0
JA - JUDICIAL	10,261	0	0	10,261	0	0
JU - JUVENILE SERVICES	3,783	0	0	3,783	0	0
LB - LIBRARIES	18,818	0	1,807	15,855	1,156	0
MA - MAYOR	46,585	0	0	1,489	45,096	0
ME - MEDICAL EXAMINER	3,059	0	0	3,059	0	0
MM - ECONOMIC	684	0	0	684	0	0
MP - METROPOLITAN	603	0	0	603	0	0
MT - TRANSP & PW	278,472	133,634	8,155	124,349	12,334	0
PA - PROPERTY	15,000	0	0	13,844	1,156	0
PD - POLICE	190,012	0	5,780	172,283	11,949	0
PE - REGULATORY &	126,648	14,585	8,363	35,091	68,609	0
PR - PARKS, REC & OPEN	69,954	0	24,949	33,441	11,564	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department CC - COUNTY COMMISSION**

Receiving Department	Total	AUDITOR	DEBT COLLECTION	INTERGOV'T AFFAIRS	AGENDA	LEAVE PAYMENTS
PW - PUBLIC WORKS &	115,937	0	13,618	59,921	42,398	0
SP - SEAPORT	19,199	0	1,891	11,912	5,396	0
TT - OFFICE OF THE CITT	2,635	0	0	322	2,313	0
VZ - VIZCAYA	2,334	0	0	2,334	0	0
PUBLIC HEALTH TRUST	14,365	14,245	0	120	0	0
LEAVE PAYMENTS	14,464	0	0	0	0	14,464
ALL OTHER	230,695	100,564	13,921	97,708	18,502	0
Direct Billed	0	0	0	0	0	0
Total	5,170,297	3,173,393	128,784	1,048,925	804,731	14,464

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**CT – COMMUNICATIONS**

**NATURE AND EXTENT OF SERVICES**

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CT - COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,145,700			18,145,700
602 SPECIAL TRANSPORTATION	( 1,722)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 43,812)			
Total Deductions:	( 45,534)			( 45,534)
DEPRECIATION	272,211		272,211	
BU - MGMT & BUDGET	75,225	10,297	85,522	
CC - COUNTY COMMISSION	5,632	1,289	6,921	
ET - INFORMATION TECH		191,917	191,917	
FN - FINANCE		22,710	22,710	
GG - GENERAL GOVT		818,695	818,695	
HR - HUMAN RESOURCES		67,957	67,957	
ID - INTERNAL SERVICES		( 1,631)	( 1,631)	
IG - INSPECTOR GENERAL		2,414	2,414	
MA - MAYOR		31,392	31,392	
LEAVE PAYMENTS		227,399	227,399	
Total Allocated Additions:	353,068	1,372,439	1,725,507	1,725,507
00114 POLL WORKERS (COUNTY EMPLOYEES	( 6,462)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
349 OTHER CHARGES FOR SERVICES	( 2,798,068)			
369 OTHER MISCELLANEOUS REVENUES	( 6,825,600)			
Total Departmental Cost Adjustments:	( 9,630,130)			( 9,630,130)
Total To Be Allocated:	8,823,104	1,372,439		10,195,543



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department CT - COMMUNICATIONS

MIAMI-DADE COUNTY, FL V1

ACTUAL 2015

Version 1.0001-2

	Total	General & Admin	CALL CENTER	TELEVISION	ONLINE SERVICES
Other Expense & Cost					
001 SALARIES	11,116,847	639,037	6,453,846	1,053,081	1,746,633
010 FRINGE BENEFITS	3,448,595	180,236	2,143,745	293,011	487,408
210 ACCOUNTING & AUDITING	9,732	0	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	410	0	0	410	0
215 TEMPORARY HELP AGENCY	256,268	0	183,472	0	0
223 INDUSTRIAL SERVICE RELATED	1,020	0	1,020	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	301,434	550	14,642	44,901	19,090
232 GENERAL AUTO & PROFESSIONAL LIAB	23,388	900	15,800	1,600	2,488
241 EQUIPMENT MAINTENANCE	180,971	0	180,971	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	52,063	0	0	52,063	0
245 ITD MAINTENANCE	995,407	11,039	195,586	2,206	47,113
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	1,865	0	0	0	1,865
251 BUILDINGS COUNTY OWNED: RENTAL	2,827	0	0	0	0
252 VEHICLES-RENTAL	168	0	0	0	168
253 COMMUNICATION EQUIPMENT-RENTAL	8,847	6,757	1,910	0	0
259 OTHER RENTAL EXPENSE	2,410	0	0	0	1,160
260 GSA CHARGES	92,258	22,494	172,051	10,053	( 22,262)
261 ITD	934,545	24,820	739,946	150	0
266 CLERK OF COURTS	407	40	0	0	0
310 TELECOMMUNICATIONS	83,209	52,715	22,542	2,591	4,067
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	43,520	0	0	0	0
312 TRAVEL	13,173	15,016	0	1,532	253
313 AUTOMOBILE REIMBURSEMENT	5,619	720	1,034	3,326	25
314 ADVERTISING	251,811	0	0	0	26,633
315 PRINTING & GRAPHICS	742	18	0	0	0
316 MAILING SERVICES	365	0	0	50	315
319 PETTY CASH & CHANGE FUNDS	208	208	0	0	0
320 TRAINING	2,000	0	200	400	800
321 REIMBURSEMENTS & REFUNDS	( 274,628)	0	0	( 151)	0
330 MISCELLANEOUS	28,916	3,364	1,739	150	23,286
432 EQUIPMENT & NON-CAPITAL TOOLS	5,710	600	5,610	( 1,135)	300
470 OFFICE SUPPLIES & MINOR EQUIPMENT	132,802	2,525	7,655	1,397	111,014
471 COMPUTER SUPPLIES	334	0	0	0	0
493 CLOTHING & UNIFORMS	15,969	0	15,149	820	0
496 OTHER MATERIALS & SUPPLIES	360,954	0	0	61,361	0
*602 SPECIAL TRANSPORTATION	1,722	1,722	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	43,812	43,812	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CT - COMMUNICATIONS**

	Total	General & Admin	CALL CENTER	TELEVISION	ONLINE SERVICES
<b>Departmental Totals</b>					
Total Expenditures	18,145,700	1,006,573	10,156,918	1,527,816	2,450,356
<b>Deductions</b>					
Total Deductions	( 45,534)	( 45,534)	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 6,462)	( 6,462)	0	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	( 69,703)	0	0	0
00155 TERMINATION PAYMENTS	0	( 47,191)	0	0	0
REVENUES:	0	0	0	0	0
349 OTHER CHARGES FOR SERVICES	( 2,798,068)	0	0	0	( 2,798,068)
369 OTHER MISCELLANEOUS REVENUES	( 6,825,600)	0	( 6,825,600)	0	0
 Functional Cost	 8,470,036	 837,683	 3,331,318	 1,527,816	 ( 347,712)
<b>Allocation Step 1</b>					
Inbound- All Others	353,068	20,296	204,971	33,446	55,473
Reallocate Admin Costs		( 857,979)	528,474	86,232	143,024
Unallocated Costs	( 207,744)	0	0	0	0
1st Allocation	8,615,360	0	4,064,763	1,647,494	( 149,215)
<b>Allocation Step 2</b>					
Inbound- All Others	1,372,439	78,893	796,764	130,009	215,632
Reallocate Admin Costs		( 78,893)	48,595	7,929	13,151
2nd Allocation	1,372,439	0	845,359	137,938	228,783
<b>Total For CT CT - COMMUNICATIONS</b>					
Total Allocated	9,987,799	0	4,910,122	1,785,432	79,568

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department CT - COMMUNICATIONS

	E-GOV SOLUTIONS	GRAPHIC DES & TRANSL	LEAVE PAYMENTS	OTHER COSTS
Other Expense & Cost				
001 SALARIES	670,053	554,197	0	0
010 FRINGE BENEFITS	170,504	173,691	0	0
210 ACCOUNTING & AUDITING	0	4,759	0	4,973
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0	0	0
215 TEMPORARY HELP AGENCY	72,796	0	0	0
223 INDUSTRIAL SERVICE RELATED	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	219,976	0	0	2,275
232 GENERAL AUTO & PROFESSIONAL LIAB	1,300	1,300	0	0
241 EQUIPMENT MAINTENANCE	0	0	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0	0	0
245 ITD MAINTENANCE	732,577	6,886	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0	0	2,827
252 VEHICLES-RENTAL	0	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	180	0	0	0
259 OTHER RENTAL EXPENSE	0	0	0	1,250
260 GSA CHARGES	0	( 94,928)	0	4,850
261 ITD	169,629	0	0	0
266 CLERK OF COURTS	0	367	0	0
310 TELECOMMUNICATIONS	521	773	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	25,000	18,520	0	0
312 TRAVEL	( 3,628)	0	0	0
313 AUTOMOBILE REIMBURSEMENT	0	514	0	0
314 ADVERTISING	0	72,131	0	153,047
315 PRINTING & GRAPHICS	0	0	0	724
316 MAILING SERVICES	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	0	0	0	0
320 TRAINING	600	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	( 12,682)	0	( 261,795)
330 MISCELLANEOUS	187	190	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	335	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	10,211	0	0
471 COMPUTER SUPPLIES	334	0	0	0
493 CLOTHING & UNIFORMS	0	0	0	0
496 OTHER MATERIALS & SUPPLIES	0	0	0	299,593
*602 SPECIAL TRANSPORTATION	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department CT - COMMUNICATIONS

	E-GOV SOLUTIONS	GRAPHIC DES & TRANSL	LEAVE PAYMENTS	OTHER COSTS
<b>Departmental Totals</b>				
Total Expenditures	2,060,029	736,264	0	207,744
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0	0	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	69,703	0
00155 TERMINATION PAYMENTS	0	0	47,191	0
REVENUES:	0	0	0	0
349 OTHER CHARGES FOR SERVICES	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0	0	0
<b>Functional Cost</b>	2,060,029	736,264	116,894	207,744
<b>Allocation Step 1</b>				
Inbound- All Others	21,281	17,601	0	0
Reallocate Admin Costs	54,868	45,381	0	0
Unallocated Costs	0	0	0	( 207,744)
1st Allocation	2,136,178	799,246	116,894	0
<b>Allocation Step 2</b>				
Inbound- All Others	82,722	68,419	0	0
Reallocate Admin Costs	5,045	4,173	0	0
2nd Allocation	87,767	72,592	0	0
<b>Total For CT CT - COMMUNICATIONS</b>				
Total Allocated	2,223,945	871,838	116,894	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department CT - COMMUNICATIONS

## Activity - CALL CENTER OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	366,898.89	8.0273	326,292		326,292	71,000	397,292
AT - COUNTY ATTORNEY	38,737.10	0.8475	34,450		34,450		34,450
AU - AUDIT & MGMT	66,865.25	1.4629	59,465		59,465		59,465
AV - AVIATION	78,585.31	1.7194	69,888		69,888	15,207	85,095
BU - MGMT & BUDGET	38,737.10	0.8475	34,450		34,450		34,450
CC - COUNTY COMMISSION	57,829.08	1.2652	51,429		51,429		51,429
CL - CLERK OF COURT	38,737.10	0.8475	34,450		34,450	7,496	41,946
CO - COMMUNITY ACTION & HUMAN	38,737.10	0.8475	34,450		34,450	7,496	41,946
CR - CORRECTIONS & REHABILITATION	38,737.10	0.8475	34,450		34,450	7,496	41,946
CU - CULTURAL AFFAIRS	39,836.44	0.8716	35,428		35,428	7,709	43,137
EC - ETHICS AND PUBLIC TRUST	38,737.10	0.8475	34,450		34,450	7,496	41,946
EL - ELECTIONS	80,015.16	1.7506	71,160		71,160	15,484	86,644
ET - INFORMATION TECH	38,737.10	0.8475	34,450		34,450	7,496	41,946
FN - FINANCE	190,589.28	4.1699	169,496		169,496	36,882	206,378
FR - FIRE	39,227.00	0.8582	34,886		34,886	7,591	42,477
HD - PUBLIC HOUSING & COMMUNITY	41,198.31	0.9014	36,639		36,639	7,972	44,611
HR - HUMAN RESOURCES	38,737.10	0.8475	34,450		34,450	7,496	41,946
HT - HOMELESS TRUST	38,737.10	0.8475	34,450		34,450	7,496	41,946
ID - INTERNAL SERVICES	58,070.51	1.2705	51,644		51,644	11,238	62,882
IG - INSPECTOR GENERAL	38,737.10	0.8475	34,450		34,450	7,496	41,946
JA - JUDICIAL ADMINISTRATION	38,737.10	0.8475	34,450		34,450	7,496	41,946
JU - JUVENILE SERVICES	38,737.10	0.8475	34,450		34,450	7,496	41,946
LB - LIBRARIES	38,737.10	0.8475	34,450		34,450	7,496	41,946
MA - MAYOR	38,737.10	0.8475	34,450		34,450	7,496	41,946
ME - MEDICAL EXAMINER	38,737.10	0.8475	34,450		34,450	7,496	41,946

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - CALL CENTER OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	38,737.10	0.8475	34,450		34,450	7,496	41,946
MP - METROPOLITAN PLANNING	38,737.10	0.8475	34,450		34,450	7,496	41,946
MT - TRANSP & PW	2,140,646.19	46.8357	1,903,727		1,903,727	414,253	2,317,980
PA - PROPERTY APPRAISER	157,259.76	3.4407	139,855		139,855	30,432	170,287
PD - POLICE	38,737.10	0.8475	34,450		34,450	7,496	41,946
PE - REGULATORY & ECONOMIC	99,953.34	2.1869	88,891		88,891	19,342	108,233
PR - PARKS, REC & OPEN SPACES	44,154.11	0.9660	39,267		39,267	8,544	47,811
PW - PUBLIC WORKS & WASTE MGMT	141,057.94	3.0862	125,446		125,446	27,297	152,743
SP - SEAPORT	38,737.10	0.8475	34,450		34,450	7,496	41,946
TT - OFFICE OF THE CITT	38,737.10	0.8475	34,450		34,450	7,496	41,946
VZ - VIZCAYA	38,737.10	0.8475	34,450		34,450	7,496	41,946
PUBLIC HEALTH TRUST	38,737.10	0.8475	34,450		34,450	7,496	41,946
ALL OTHER	116,211.30	2.5425	103,350		103,350	22,488	125,838
SubTotal	4,570,614.07	100.0000	4,064,763		4,064,763	845,359	4,910,122
Total	4,570,614.07	100.0000	4,064,763		4,064,763	845,359	4,910,122

Allocation Basis: TOTAL 311 OPERATIONS COST BY DEPARTMENT

Allocation Source: FY15 GIC SUMMARY REPORT - COMMUNICATIONS

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department CT - COMMUNICATIONS

## Activity - TELEVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	20,172.15	3.4297	56,504		56,504	5,483	61,987
AT - COUNTY ATTORNEY	5,520.94	0.9387	15,465		15,465		15,465
AU - AUDIT & MGMT	5,520.94	0.9387	15,465		15,465		15,465
AV - AVIATION	5,520.94	0.9387	15,465		15,465	1,501	16,966
BU - MGMT & BUDGET	5,520.94	0.9387	15,465		15,465		15,465
CC - COUNTY COMMISSION	64,120.03	10.9018	179,607		179,607		179,607
CL - CLERK OF COURT	6,668.03	1.1337	18,678		18,678	1,812	20,490
CO - COMMUNITY ACTION & HUMAN	7,241.58	1.2312	20,284		20,284	1,968	22,252
CR - CORRECTIONS & REHABILITATION	5,520.94	0.9387	15,465		15,465	1,501	16,966
CU - CULTURAL AFFAIRS	5,520.94	0.9387	15,465		15,465	1,501	16,966
EC - ETHICS AND PUBLIC TRUST	5,520.94	0.9387	15,465		15,465	1,501	16,966
EL - ELECTIONS	10,060.55	1.7105	28,181		28,181	2,735	30,916
ET - INFORMATION TECH	5,520.94	0.9387	15,465		15,465	1,501	16,966
FN - FINANCE	5,520.94	0.9387	15,465		15,465	1,501	16,966
FR - FIRE	5,520.94	0.9387	15,465		15,465	1,501	16,966
HD - PUBLIC HOUSING & COMMUNITY	8,747.13	1.4872	24,502		24,502	2,378	26,880
HR - HUMAN RESOURCES	5,520.94	0.9387	15,465		15,465	1,501	16,966
HT - HOMELESS TRUST	5,520.94	0.9387	15,465		15,465	1,501	16,966
ID - INTERNAL SERVICES	5,520.94	0.9387	15,465		15,465	1,501	16,966
IG - INSPECTOR GENERAL	5,520.94	0.9387	15,465		15,465	1,501	16,966
JA - JUDICIAL ADMINISTRATION	5,520.94	0.9387	15,465		15,465	1,501	16,966
JU - JUVENILE SERVICES	5,520.94	0.9387	15,465		15,465	1,501	16,966
LB - LIBRARIES	7,743.43	1.3166	21,690		21,690	2,105	23,795
MA - MAYOR	79,889.65	13.5830	223,779		223,779	21,715	245,494
ME - MEDICAL EXAMINER	5,520.94	0.9387	15,465		15,465	1,501	16,966

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - TELEVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	5,520.94	0.9387	15,465		15,465	1,501	16,966
MP - METROPOLITAN PLANNING	5,520.94	0.9387	15,465		15,465	1,501	16,966
MT - TRANSP & PW	9,105.60	1.5482	25,506		25,506	2,475	27,981
PA - PROPERTY APPRAISER	10,634.10	1.8080	29,787		29,787	2,890	32,677
PD - POLICE	5,520.94	0.9387	15,465		15,465	1,501	16,966
PE - REGULATORY & ECONOMIC	5,520.94	0.9387	15,465		15,465	1,501	16,966
PR - PARKS, REC & OPEN SPACES	61,582.10	10.4703	172,498		172,498	16,739	189,237
PW - PUBLIC WORKS & WASTE MGMT	5,520.94	0.9387	15,465		15,465	1,501	16,966
SP - SEAPORT	137,665.71	23.4058	385,609		385,609	37,411	423,020
TT - OFFICE OF THE CITT	5,520.94	0.9387	15,465		15,465	1,501	16,966
VZ - VIZCAYA	5,520.94	0.9387	15,465		15,465	1,501	16,966
PUBLIC HEALTH TRUST	5,520.94	0.9387	15,465		15,465	1,501	16,966
ALL OTHER	26,505.23	4.5065	74,244		74,244	7,205	81,449
SubTotal	588,158.79	100.0000	1,647,494		1,647,494	137,938	1,785,432
Total	588,158.79	100.0000	1,647,494		1,647,494	137,938	1,785,432

Allocation Basis: TOTAL MDTV OPERATIONS COST BY DEPARTMENT

Allocation Source: FY15 GIC SUMMARY REPORT - COMMUNICATIONS



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department CT - COMMUNICATIONS

## Activity - ONLINE SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	44,593.15	4.7790	-7,131		-7,131	12,851	5,720
AT - COUNTY ATTORNEY	4,582.22	0.4911	-733		-733		-733
AU - AUDIT & MGMT	4,911.09	0.5263	-785		-785		-785
AV - AVIATION	5,108.42	0.5475	-817		-817	1,472	655
BU - MGMT & BUDGET	37,196.75	3.9864	-5,948		-5,948		-5,948
CC - COUNTY COMMISSION	92,549.05	9.9182	-14,803		-14,803		-14,803
CL - CLERK OF COURT	12,688.99	1.3599	-2,029		-2,029	3,657	1,628
CO - COMMUNITY ACTION & HUMAN	11,636.59	1.2471	-1,861		-1,861	3,354	1,493
CR - CORRECTIONS & REHABILITATION	4,171.12	0.4470	-667		-667	1,202	535
CU - CULTURAL AFFAIRS	3,973.80	0.4259	-635		-635	1,145	510
EC - ETHICS AND PUBLIC TRUST	16,306.61	1.7476	-2,608		-2,608	4,699	2,091
EL - ELECTIONS	32,026.84	3.4323	-5,122		-5,122	9,230	4,108
ET - INFORMATION TECH	14,941.78	1.6013	-2,389		-2,389	4,306	1,917
FN - FINANCE	9,235.80	0.9898	-1,477		-1,477	2,662	1,185
FR - FIRE	26,070.91	2.7940	-4,169		-4,169	7,513	3,344
HD - PUBLIC HOUSING & COMMUNITY	8,462.94	0.9070	-1,353		-1,353	2,439	1,086
HR - HUMAN RESOURCES	14,823.38	1.5886	-2,370		-2,370	4,272	1,902
HT - HOMELESS TRUST	5,091.97	0.5457	-814		-814	1,467	653
ID - INTERNAL SERVICES	33,033.20	3.5402	-5,282		-5,282	9,520	4,238
IG - INSPECTOR GENERAL	3,760.03	0.4030	-601		-601	1,084	483
JA - JUDICIAL ADMINISTRATION	3,760.03	0.4030	-601		-601	1,084	483
JU - JUVENILE SERVICES	5,848.38	0.6268	-935		-935	1,685	750
LB - LIBRARIES	9,038.47	0.9687	-1,445		-1,445	2,605	1,160
MA - MAYOR	60,806.69	6.5167	-9,724		-9,724	17,524	7,800
ME - MEDICAL EXAMINER	4,138.23	0.4435	-662		-662	1,193	531

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - ONLINE SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	12,425.89	1.3317	-1,987		-1,987	3,581	1,594
MP - METROPOLITAN PLANNING	24,396.94	2.6146	-3,901		-3,901	7,031	3,130
MT - TRANSP & PW	42,945.49	4.6025	-6,868		-6,868	12,377	5,509
PA - PROPERTY APPRAISER	74,714.82	8.0072	-11,948		-11,948	21,532	9,584
PD - POLICE	6,029.27	0.6462	-964		-964	1,738	774
PE - REGULATORY & ECONOMIC	83,811.50	8.9821	-13,403		-13,403	24,154	10,751
PR - PARKS, REC & OPEN SPACES	85,978.79	9.2143	-13,749		-13,749	24,777	11,028
PW - PUBLIC WORKS & WASTE MGMT	24,857.36	2.6640	-3,975		-3,975	7,164	3,189
SP - SEAPORT	30,060.16	3.2215	-4,807		-4,807	8,663	3,856
TT - OFFICE OF THE CITT	20,417.55	2.1881	-3,265		-3,265	5,884	2,619
VZ - VIZCAYA	12,360.11	1.3246	-1,977		-1,977	3,562	1,585
PUBLIC HEALTH TRUST	3,760.03	0.4030	-601		-601	1,084	483
ALL OTHER	42,582.41	4.5636	-6,809		-6,809	12,272	5,463
SubTotal	933,096.76	100.0000	-149,215		-149,215	228,783	79,568
Total	933,096.76	100.0000	-149,215		-149,215	228,783	79,568

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

Allocation Source: FY15 GIC SUMMARY REPORT - COMMUNICATIONS

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - E-GOV SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	23,175.33	2.5000	53,404		53,404	2,438	55,842
AT - COUNTY ATTORNEY	23,175.33	2.5000	53,422		53,422		53,422
AU - AUDIT & MGMT	23,175.33	2.5000	53,404		53,404		53,404
AV - AVIATION	23,175.33	2.5000	53,404		53,404	2,438	55,842
BU - MGMT & BUDGET	23,175.33	2.5000	53,404		53,404		53,404
CC - COUNTY COMMISSION	23,175.33	2.5000	53,404		53,404		53,404
CL - CLERK OF COURT	23,175.33	2.5000	53,404		53,404	2,438	55,842
CO - COMMUNITY ACTION & HUMAN	23,175.33	2.5000	53,404		53,404	2,438	55,842
CR - CORRECTIONS & REHABILITATION	23,175.33	2.5000	53,404		53,404	2,438	55,842
CU - CULTURAL AFFAIRS	23,175.33	2.5000	53,404		53,404	2,438	55,842
EC - ETHICS AND PUBLIC TRUST	23,175.33	2.5000	53,404		53,404	2,438	55,842
EL - ELECTIONS	23,175.33	2.5000	53,404		53,404	2,438	55,842
ET - INFORMATION TECH	23,175.33	2.5000	53,404		53,404	2,437	55,841
FN - FINANCE	23,175.33	2.5000	53,404		53,404	2,438	55,842
FR - FIRE	23,175.33	2.5000	53,404		53,404	2,438	55,842
HD - PUBLIC HOUSING & COMMUNITY	23,175.33	2.5000	53,404		53,404	2,438	55,842
HR - HUMAN RESOURCES	23,175.33	2.5000	53,404		53,404	2,438	55,842
HT - HOMELESS TRUST	23,175.33	2.5000	53,404		53,404	2,438	55,842
ID - INTERNAL SERVICES	23,175.33	2.5000	53,404		53,404	2,438	55,842
IG - INSPECTOR GENERAL	23,175.33	2.5000	53,404		53,404	2,438	55,842
JA - JUDICIAL ADMINISTRATION	23,175.33	2.5000	53,404		53,404	2,438	55,842
JU - JUVENILE SERVICES	23,175.33	2.5000	53,404		53,404	2,438	55,842
LB - LIBRARIES	23,175.33	2.5000	53,404		53,404	2,438	55,842
MA - MAYOR	23,175.33	2.5000	53,404		53,404	2,438	55,842
ME - MEDICAL EXAMINER	23,175.33	2.5000	53,404		53,404	2,438	55,842

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - E-GOV SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	23,175.33	2.5000	53,404		53,404	2,438	55,842
MP - METROPOLITAN PLANNING	23,175.33	2.5000	53,404		53,404	2,438	55,842
MT - TRANSP & PW	23,175.33	2.5000	53,404		53,404	2,438	55,842
PA - PROPERTY APPRAISER	23,175.33	2.5000	53,404		53,404	2,438	55,842
PD - POLICE	23,175.33	2.5000	53,404		53,404	2,438	55,842
PE - REGULATORY & ECONOMIC	23,175.33	2.5000	53,404		53,404	2,438	55,842
PR - PARKS, REC & OPEN SPACES	23,175.33	2.5000	53,404		53,404	2,438	55,842
PW - PUBLIC WORKS & WASTE MGMT	23,175.33	2.5000	53,404		53,404	2,438	55,842
SP - SEAPORT	23,175.33	2.5000	53,404		53,404	2,438	55,842
TT - OFFICE OF THE CITT	23,175.33	2.5000	53,404		53,404	2,438	55,842
VZ - VIZCAYA	23,175.33	2.5000	53,404		53,404	2,438	55,842
PUBLIC HEALTH TRUST	23,175.33	2.5000	53,404		53,404	2,438	55,842
ALL OTHER	69,525.99	7.5000	160,212		160,212	7,314	167,526
SubTotal	927,013.20	100.0000	2,136,178		2,136,178	87,767	2,223,945
Total	927,013.20	100.0000	2,136,178		2,136,178	87,767	2,223,945

Allocation Basis: TOTAL E-GOV VODT BY DEPARTMENT

Allocation Source: FY15 GIC SUMMARY REPORT - COMMUNICATIONS

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - GRAPHIC DES &amp; TRANSL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	48,681.97	13.0031	103,927		103,927	11,832	115,759
AT - COUNTY ATTORNEY	2,655.95	0.7094	5,670		5,670		5,670
AU - AUDIT & MGMT	932.66	0.2491	1,991		1,991		1,991
AV - AVIATION	1,162.25	0.3104	2,481		2,481	282	2,763
BU - MGMT & BUDGET	9,129.14	2.4384	19,489		19,489		19,489
CC - COUNTY COMMISSION	63,001.15	16.8278	134,493		134,493		134,493
CL - CLERK OF COURT	5,266.93	1.4068	11,244		11,244	1,280	12,524
CO - COMMUNITY ACTION & HUMAN	3,802.11	1.0156	8,117		8,117	924	9,041
CR - CORRECTIONS & REHABILITATION	1,351.68	0.3610	2,886		2,886	329	3,215
CU - CULTURAL AFFAIRS	3,244.30	0.8666	6,926		6,926	789	7,715
EC - ETHICS AND PUBLIC TRUST	1,252.17	0.3345	2,673		2,673	304	2,977
EL - ELECTIONS	31,834.96	8.5032	67,962		67,962	7,738	75,700
ET - INFORMATION TECH	932.66	0.2491	1,991		1,991	227	2,218
FN - FINANCE	1,107.25	0.2958	2,364		2,364	269	2,633
FR - FIRE	7,307.10	1.9517	15,599		15,599	1,776	17,375
HD - PUBLIC HOUSING & COMMUNITY	6,970.95	1.8620	14,882		14,882	1,694	16,576
HR - HUMAN RESOURCES	1,684.31	0.4499	3,596		3,596	409	4,005
HT - HOMELESS TRUST	1,944.43	0.5194	4,151		4,151	473	4,624
ID - INTERNAL SERVICES	1,401.45	0.3743	2,992		2,992	341	3,333
IG - INSPECTOR GENERAL	932.66	0.2491	1,991		1,991	227	2,218
JA - JUDICIAL ADMINISTRATION	932.66	0.2491	1,991		1,991	227	2,218
JU - JUVENILE SERVICES	2,144.35	0.5728	4,578		4,578	521	5,099
LB - LIBRARIES	35,470.52	9.4743	75,723		75,723	8,621	84,344
MA - MAYOR	8,331.24	2.2253	17,786		17,786	2,025	19,811
ME - MEDICAL EXAMINER	932.66	0.2491	1,991		1,991	227	2,218

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - GRAPHIC DES &amp; TRANSL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MM - ECONOMIC ADVOCACY TRUST	6,065.88	1.6202	12,950		12,950	1,474	14,424
MP - METROPOLITAN PLANNING	2,814.82	0.7518	6,009		6,009	684	6,693
MT - TRANSP & PW	4,394.85	1.1739	9,382		9,382	1,068	10,450
PA - PROPERTY APPRAISER	1,786.43	0.4772	3,814		3,814	434	4,248
PD - POLICE	2,417.63	0.6458	5,161		5,161	588	5,749
PE - REGULATORY & ECONOMIC	17,608.57	4.7033	37,591		37,591	4,280	41,871
PR - PARKS, REC & OPEN SPACES	11,622.24	3.1043	24,811		24,811	2,825	27,636
PW - PUBLIC WORKS & WASTE MGMT	8,628.97	2.3048	18,421		18,421	2,097	20,518
SP - SEAPORT	19,947.36	5.3280	42,584		42,584	4,848	47,432
TT - OFFICE OF THE CITT	9,946.33	2.6567	21,234		21,234	2,417	23,651
VZ - VIZCAYA	9,769.13	2.6094	20,855		20,855	2,374	23,229
PUBLIC HEALTH TRUST	932.66	0.2491	1,991		1,991	227	2,218
ALL OTHER	36,045.01	9.6277	76,949		76,949	8,761	85,710
SubTotal	374,387.39	100.0000	799,246		799,246	72,592	871,838
Total	374,387.39	100.0000	799,246		799,246	72,592	871,838

Allocation Basis: TOTAL GRAPHIC &amp; TRANSLATIONS COST BY DEPARTMENT

Allocation Source: FY15 GIC SUMMARY REPORT - COMMUNICATIONS

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CT - COMMUNICATIONS**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	116,894		116,894		116,894
SubTotal	100	100.0000	116,894		116,894		116,894
Total	100	100.0000	116,894		116,894		116,894

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department CT - COMMUNICATIONS**

Receiving Department	Total	CALL CENTER	TELEVISION	ONLINE SERVICES	E-GOV SOLUTIONS	GRAPHIC DES &	LEAVE PAYMENTS
AD - ANIMAL SERVICES	636,600	397,292	61,987	5,720	55,842	115,759	0
AT - COUNTY ATTORNEY	108,274	34,450	15,465	( 733)	53,422	5,670	0
AU - AUDIT & MGMT	129,540	59,465	15,465	( 785)	53,404	1,991	0
AV - AVIATION	161,321	85,095	16,966	655	55,842	2,763	0
BU - MGMT & BUDGET	116,860	34,450	15,465	( 5,948)	53,404	19,489	0
CC - COUNTY COMMISSION	404,130	51,429	179,607	( 14,803)	53,404	134,493	0
CL - CLERK OF COURT	132,430	41,946	20,490	1,628	55,842	12,524	0
CO - COMMUNITY ACTION	130,574	41,946	22,252	1,493	55,842	9,041	0
CR - CORRECTIONS &	118,504	41,946	16,966	535	55,842	3,215	0
CU - CULTURAL AFFAIRS	124,170	43,137	16,966	510	55,842	7,715	0
EC - ETHICS AND PUBLIC	119,822	41,946	16,966	2,091	55,842	2,977	0
EL - ELECTIONS	253,210	86,644	30,916	4,108	55,842	75,700	0
ET - INFORMATION TECH	118,888	41,946	16,966	1,917	55,841	2,218	0
FN - FINANCE	283,004	206,378	16,966	1,185	55,842	2,633	0
FR - FIRE	136,004	42,477	16,966	3,344	55,842	17,375	0
HD - PUBLIC HOUSING &	144,995	44,611	26,880	1,086	55,842	16,576	0
HR - HUMAN RESOURCES	120,661	41,946	16,966	1,902	55,842	4,005	0
HT - HOMELESS TRUST	120,031	41,946	16,966	653	55,842	4,624	0
ID - INTERNAL SERVICES	143,261	62,882	16,966	4,238	55,842	3,333	0
IG - INSPECTOR GENERAL	117,455	41,946	16,966	483	55,842	2,218	0
JA - JUDICIAL	117,455	41,946	16,966	483	55,842	2,218	0
JU - JUVENILE SERVICES	120,603	41,946	16,966	750	55,842	5,099	0
LB - LIBRARIES	207,087	41,946	23,795	1,160	55,842	84,344	0
MA - MAYOR	370,893	41,946	245,494	7,800	55,842	19,811	0
ME - MEDICAL EXAMINER	117,503	41,946	16,966	531	55,842	2,218	0
MM - ECONOMIC	130,772	41,946	16,966	1,594	55,842	14,424	0
MP - METROPOLITAN	124,577	41,946	16,966	3,130	55,842	6,693	0
MT - TRANSP & PW	2,417,762	2,317,980	27,981	5,509	55,842	10,450	0
PA - PROPERTY	272,638	170,287	32,677	9,584	55,842	4,248	0
PD - POLICE	121,277	41,946	16,966	774	55,842	5,749	0
PE - REGULATORY &	233,663	108,233	16,966	10,751	55,842	41,871	0
PR - PARKS, REC & OPEN	331,554	47,811	189,237	11,028	55,842	27,636	0
PW - PUBLIC WORKS &	249,258	152,743	16,966	3,189	55,842	20,518	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department CT - COMMUNICATIONS**

Receiving Department	Total	CALL CENTER	TELEVISION	ONLINE SERVICES	E-GOV SOLUTIONS	GRAPHIC DES &	LEAVE PAYMENTS
SP - SEAPORT	572,096	41,946	423,020	3,856	55,842	47,432	0
TT - OFFICE OF THE CITT	141,024	41,946	16,966	2,619	55,842	23,651	0
VZ - VIZCAYA	139,568	41,946	16,966	1,585	55,842	23,229	0
PUBLIC HEALTH TRUST	117,455	41,946	16,966	483	55,842	2,218	0
LEAVE PAYMENTS	116,894	0	0	0	0	0	116,894
ALL OTHER	465,986	125,838	81,449	5,463	167,526	85,710	0
Direct Billed	0	0	0	0	0	0	0
Total	9,987,799	4,910,122	1,785,432	79,568	2,223,945	871,838	116,894

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**ET – INFORMATION TECHNOLOGY**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

The cost pools have been reduced by associated revenues.

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - INFORMATION TECH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	178,445,178			178,445,178
501 GENERAL FUND-TRF OUT	( 535,197)			
510 OTHER SPECIAL REVENUE-TRF OUT	( 2,615,000)			
522 OTHER SPEC OBLIGATIONS	( 1,244,000)			
523 LOAN AGREEMENTS	( 1,324,000)			
570 INTRAFUND TRANSFER	( 11,120,000)			
602 SPECIAL TRANSPORTATION	( 84,222)			
921 BUILDING IMPROVEMENTS	( 5,575)			
942 CONSTRUCTION PHASE	( 124,255)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 4,698,998)			
952 OTHER CAPITALIZABLE ITEMS	( 53,618)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	( 3,979,896)			
Total Deductions:	( 25,784,761)			( 25,784,761)
DEPRECIATION	8,689,476		8,689,476	
AT - COUNTY ATTORNEY	17,550	2,085	19,635	
AU - AUDIT & MGMT	119,544	39,815	159,359	
BU - MGMT & BUDGET	71,216	10,374	81,590	
CC - COUNTY COMMISSION	171,966	104,163	276,129	
CT - COMMUNICATIONS	102,921	15,967	118,888	
ET - INFORMATION TECH		743,121	743,121	
FN - FINANCE		327,162	327,162	
GG - GENERAL GOVT		1,079,275	1,079,275	
HR - HUMAN RESOURCES		264,929	264,929	
ID - INTERNAL SERVICES		( 104,856)	( 104,856)	
IG - INSPECTOR GENERAL		155,263	155,263	
MA - MAYOR		121,554	121,554	
LEAVE PAYMENTS		1,434,147	1,434,147	

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ET - INFORMATION TECH**

Total Allocated Additions:	9,172,673	4,192,999	13,365,672	13,365,672
00114 POLL WORKERS (COUNTY EMPLOYEES	( 111,770)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	( 16,559,709)			
349 OTHER CHARGES FOR SERVICES	( 113,088,729)			
351 JUDGEMENTS & FINES	( 534,825)			
361 INTEREST EARNINGS	( 372)			
369 OTHER MISCELLANEOUS REVENUES	( 9,618,982)			
Total Departmental Cost Adjustments:	( 139,914,387)		( 139,914,387)	
Total To Be Allocated:	21,918,703	4,192,999	26,111,702	

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ET - INFORMATION TECH

MIAMI-DADE COUNTY, FL V1

ACTUAL 2015

Version 1.0001-2

	Total	General & Admin	INFO TECH	CORRECTIONS/POLICE	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	69,571,882	3,526,139	58,982,988	7,062,755	0
010 FRINGE BENEFITS	17,752,679	2,697,497	13,508,912	1,546,270	0
210 ACCOUNTING & AUDITING	55,531	55,531	0	0	0
212 LEGAL	16,500	0	16,500	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	1,658	1,658	0	0	0
215 TEMPORARY HELP AGENCY	1,605,343	283,035	1,164,977	157,331	0
220 ELECTRICAL SERVICES	97,452	0	97,452	0	0
223 INDUSTRIAL SERVICE RELATED	1,836	0	1,836	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,965,833	1,218,418	2,659,363	88,052	0
232 GENERAL AUTO & PROFESSIONAL LIAB	203,002	203,002	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	2,380	400	1,980	0	0
241 EQUIPMENT MAINTENANCE	55,383	0	55,383	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	461,484	0	461,484	0	0
245 ITD MAINTENANCE	24,087,492	982,248	22,954,679	150,565	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	55,298	0	55,298	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	2,580,558	2,580,558	0	0	0
252 VEHICLES-RENTAL	60,700	400	60,300	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	49,384	45,388	3,996	0	0
255 RENT PAYMENTS TO LESSORS	22,832	3,914	18,918	0	0
257 RENTAL-ITD SYSTEM RELATED	42,053	0	42,053	0	0
259 OTHER RENTAL EXPENSE	35,569	22,377	13,192	0	0
260 GSA CHARGES	861,250	117,612	743,638	0	0
261 ITD	10,049,997	320,734	6,731,304	181,322	0
262 GENERAL COUNTY SUPPORT CHARGES	31,000	31,000	0	0	0
266 CLERK OF COURTS	8	0	8	0	0
310 TELECOMMUNICATIONS	13,153,033	680,793	1,363,333	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	133,544	133,544	0	0	0
312 TRAVEL	187,197	179,755	7,442	0	0
313 AUTOMOBILE REIMBURSEMENT	20,820	6,450	14,370	0	0
314 ADVERTISING	15,635	15,635	0	0	0
316 MAILING SERVICES	11,340	0	11,340	0	0
319 PETTY CASH & CHANGE FUNDS	7,093	6,242	851	0	0
320 TRAINING	487,164	469,311	17,853	0	0
322 TAXES,LICENSES & PERMITS	237	0	237	0	0
330 MISCELLANEOUS	38,406	3,557	33,513	1,336	0
410 FUEL & LUBRICANTS	215	111	104	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	318,744	0	318,744	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	3,983,411	0	3,983,411	0	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ET - INFORMATION TECH

	Total	General & Admin	INFO TECH	CORRECTIONS/POLICE	LEAVE PAYMENTS
432 EQUIPMENT & NON-CAPITAL TOOLS	1,614,220	23,072	1,591,148	0	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	23,389	0	23,389	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	2,695	0	2,695	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	918,062	46,634	871,428	0	0
471 COMPUTER SUPPLIES	1,629	707	922	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	253	229	24	0	0
493 CLOTHING & UNIFORMS	46,062	140	45,922	0	0
496 OTHER MATERIALS & SUPPLIES	30,164	0	30,164	0	0
*501 GENERAL FUND-TRF OUT	535,197	535,197	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	2,615,000	2,615,000	0	0	0
*522 OTHER SPEC OBLIGATIONS	1,244,000	1,244,000	0	0	0
*523 LOAN AGREEMENTS	1,324,000	1,324,000	0	0	0
*570 INTRAFUND TRANSFER	11,120,000	11,120,000	0	0	0
*602 SPECIAL TRANSPORTATION	84,222	84,222	0	0	0
*921 BUILDING IMPROVEMENTS	5,575	5,575	0	0	0
*942 CONSTRUCTION PHASE	124,255	124,255	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	4,698,998	4,698,998	0	0	0
*952 OTHER CAPITALIZABLE ITEMS	53,618	53,618	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	3,979,896	3,979,896	0	0	0
Departmental Totals					
Total Expenditures	178,445,178	39,440,852	115,891,151	9,187,631	0
Deductions					
Total Deductions	( 25,784,761)	( 25,784,761)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 111,770)	( 19,535)	( 73,935)	( 18,300)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	( 1,407,307)	0	0	1,407,307
00155 TERMINATION PAYMENTS	0	( 536,078)	0	0	536,078
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	( 16,559,709)	( 1,460,700)	( 15,099,009)	0	0
349 OTHER CHARGES FOR SERVICES	( 113,088,729)	( 5,794,429)	( 86,564,464)	( 6,271,298)	0
351 JUDGEMENTS & FINES	( 534,825)	0	0	0	0
361 INTEREST EARNINGS	( 372)	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	( 9,618,982)	( 361,700)	( 9,178,982)	( 78,300)	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - INFORMATION TECH**

	Total	General & Admin	INFO TECH	CORRECTIONS/POLICE	LEAVE PAYMENTS
Functional Cost	12,746,030	4,076,342	4,974,761	2,819,733	1,943,385
Allocation Step 1					
Inbound- All Others	9,172,673	0	0	0	0
Reallocate Admin Costs		( 4,076,342)	3,640,429	435,913	0
Unallocated Costs	1,068,191	0	0	0	0
1st Allocation	22,986,894	0	8,615,190	3,255,646	1,943,385
Allocation Step 2					
Inbound- All Others	4,192,999	0	0	0	0
2nd Allocation	4,192,999	0	0	0	0
Total For ET ET - INFORMATION TECH					
Total Allocated	27,179,893	0	8,615,190	3,255,646	1,943,385

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Schedule .3 - Costs Allocated By Activity

For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS
Other Expense & Cost		
001 SALARIES	0	0
010 FRINGE BENEFITS	0	0
210 ACCOUNTING & AUDITING	0	0
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0
215 TEMPORARY HELP AGENCY	0	0
220 ELECTRICAL SERVICES	0	0
223 INDUSTRIAL SERVICE RELATED	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	0
245 ITD MAINTENANCE	0	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	0	0
252 VEHICLES-RENTAL	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	0	0
257 RENTAL-ITD SYSTEM RELATED	0	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	0	0
261 ITD	0	2,816,637
262 GENERAL COUNTY SUPPORT CHARGES	0	0
266 CLERK OF COURTS	0	0
310 TELECOMMUNICATIONS	0	11,108,907
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0
312 TRAVEL	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0
314 ADVERTISING	0	0
316 MAILING SERVICES	0	0
319 PETTY CASH & CHANGE FUNDS	0	0
320 TRAINING	0	0
322 TAXES,LICENSES & PERMITS	0	0
330 MISCELLANEOUS	0	0
410 FUEL & LUBRICANTS	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

Schedule .3 - Costs Allocated By Activity

For Department ET - INFORMATION TECH

	INDIRECT COSTS	INTERAGENCY SVCS
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0	0
471 COMPUTER SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*523 LOAN AGREEMENTS	0	0
*570 INTRAFUND TRANSFER	0	0
*602 SPECIAL TRANSPORTATION	0	0
*921 BUILDING IMPROVEMENTS	0	0
*942 CONSTRUCTION PHASE	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0
*952 OTHER CAPITALIZABLE ITEMS	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0
Departmental Totals		
Total Expenditures	0	13,925,544
Deductions		
Total Deductions	0	0
Cost Adjustments		
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0
00155 TERMINATION PAYMENTS	0	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
349 OTHER CHARGES FOR SERVICES	0	( 14,458,538)
351 JUDGEMENTS & FINES	0	( 534,825)
361 INTEREST EARNINGS	0	( 372)
369 OTHER MISCELLANEOUS REVENUES	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ET - INFORMATION TECH**

	INDIRECT COSTS	INTERAGENCY SVCS
Functional Cost	0	( 1,068,191)
Allocation Step 1		
Inbound- All Others	9,172,673	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	1,068,191
1st Allocation	9,172,673	0
Allocation Step 2		
Inbound- All Others	4,192,999	0
2nd Allocation	4,192,999	0
Total For ET ET - INFORMATION TECH		
Total Allocated	13,365,672	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department ET - INFORMATION TECH

## Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	1.1177	96,291		96,291		96,291
AT - COUNTY ATTORNEY	118	0.9842	84,794		84,794		84,794
AU - AUDIT & MGMT	32	0.2669	22,995		22,995		22,995
BU - MGMT & BUDGET	63	0.5255	45,271		45,271		45,271
CC - COUNTY COMMISSION	167	1.3929	120,005		120,005		120,005
CL - CLERK OF COURT	1,245	10.3845	894,646		894,646		894,646
CO - COMMUNITY ACTION & HUMAN	432	3.6033	310,431		310,431		310,431
CR - CORRECTIONS & REHABILITATION	2,944	24.5558	2,115,533		2,115,533		2,115,533
CT - COMMUNICATIONS	172	1.4346	123,598		123,598		123,598
EC - ETHICS AND PUBLIC TRUST	12	0.1001	8,623		8,623		8,623
EL - ELECTIONS	91	0.7590	65,392		65,392		65,392
ET - INFORMATION TECH	666	5.5551	478,582		478,582		478,582
HR - HUMAN RESOURCES	99	0.8258	71,141		71,141		71,141
IG - INSPECTOR GENERAL	34	0.2836	24,432		24,432		24,432
JU - JUVENILE SERVICES	94	0.7841	67,548		67,548		67,548
MA - MAYOR	37	0.3086	26,588		26,588		26,588
ME - MEDICAL EXAMINER	76	0.6339	54,613		54,613		54,613
MM - ECONOMIC ADVOCACY TRUST	17	0.1418	12,216		12,216		12,216
PA - PROPERTY APPRAISER	344	2.8693	247,195		247,195		247,195
PD - POLICE	4,281	35.7078	3,076,288		3,076,288		3,076,288
PR - PARKS, REC & OPEN SPACES	831	6.9314	597,149		597,149		597,149
ALL OTHER	100	0.8341	71,859		71,859		71,859
SubTotal	11,989	100.0000	8,615,190		8,615,190		8,615,190
Total	11,989	100.0000	8,615,190		8,615,190		8,615,190

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - INFORMATION TECH**

Allocation Basis: NUMBER OF GENERAL FUND EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - INFORMATION TECH**

## Activity - CORRECTIONS/POLICE &amp; CJIS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CL - CLERK OF COURT	1,245	14.5376	473,293		473,293		473,293
CR - CORRECTIONS & REHABILITATION	2,944	34.3765	1,119,176		1,119,176		1,119,176
JU - JUVENILE SERVICES	94	1.0976	35,735		35,735		35,735
PD - POLICE	4,281	49.9883	1,627,442		1,627,442		1,627,442
SubTotal	8,564	100.0000	3,255,646		3,255,646		3,255,646
Total	8,564	100.0000	3,255,646		3,255,646		3,255,646

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

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - INFORMATION TECH**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	1,943,385		1,943,385		1,943,385
SubTotal	100	100.0000	1,943,385		1,943,385		1,943,385
Total	100	100.0000	1,943,385		1,943,385		1,943,385

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

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department ET - INFORMATION TECH

## Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5803	53,226		53,226	25,685	78,911
AT - COUNTY ATTORNEY	118	0.5110	46,870		46,870		46,870
AU - AUDIT & MGMT	32	0.1386	12,711		12,711		12,711
BU - MGMT & BUDGET	63	0.2728	25,024		25,024		25,024
CC - COUNTY COMMISSION	167	0.7232	66,333		66,333		66,333
CL - CLERK OF COURT	1,245	5.3912	494,521		494,521	238,642	733,163
CO - COMMUNITY ACTION & HUMAN	432	1.8707	171,593		171,593	82,806	254,399
CR - CORRECTIONS & REHABILITATION	2,944	12.7485	1,169,374		1,169,374	564,306	1,733,680
CT - COMMUNICATIONS	172	0.7448	68,319		68,319		68,319
CU - CULTURAL AFFAIRS	48	0.2079	19,066		19,066	9,201	28,267
EC - ETHICS AND PUBLIC TRUST	12	0.0520	4,766		4,766	2,300	7,066
EL - ELECTIONS	91	0.3941	36,146		36,146	17,443	53,589
ET - INFORMATION TECH	666	2.8840	264,539		264,539		264,539
FN - FINANCE	303	1.3121	120,353		120,353	58,079	178,432
FR - FIRE	2,602	11.2675	1,033,529		1,033,529	498,751	1,532,280
HD - PUBLIC HOUSING & COMMUNITY	361	1.5632	143,391		143,391	69,196	212,587
HR - HUMAN RESOURCES	99	0.4287	39,323		39,323	18,976	58,299
HT - HOMELESS TRUST	17	0.0736	6,752		6,752	3,259	10,011
ID - INTERNAL SERVICES	785	3.3993	311,806		311,806	150,469	462,275
IG - INSPECTOR GENERAL	34	0.1472	13,505		13,505	6,517	20,022
JU - JUVENILE SERVICES	94	0.4071	37,337		37,337	18,018	55,355
LB - LIBRARIES	394	1.7061	156,499		156,499	75,522	232,021
MA - MAYOR	37	0.1602	14,697		14,697	7,092	21,789
ME - MEDICAL EXAMINER	76	0.3291	30,188		30,188	14,568	44,756
MM - ECONOMIC ADVOCACY TRUST	17	0.0736	6,752		6,752	3,259	10,011

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ET - INFORMATION TECH**

## Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	15	0.0650	5,958		5,958	2,875	8,833
MT - TRANSP & PW	3,090	13.3807	1,227,366		1,227,366	592,291	1,819,657
PA - PROPERTY APPRAISER	344	1.4896	136,639		136,639	65,938	202,577
PD - POLICE	4,281	18.5379	1,700,440		1,700,440	820,582	2,521,022
PE - REGULATORY & ECONOMIC	872	3.7760	346,363		346,363	167,145	513,508
PR - PARKS, REC & OPEN SPACES	831	3.5985	330,078		330,078	159,286	489,364
SP - SEAPORT	296	1.2818	117,573		117,573	56,737	174,310
TT - OFFICE OF THE CITT	8	0.0346	3,178		3,178	1,533	4,711
VZ - VIZCAYA	58	0.2512	23,038		23,038	11,117	34,155
PUBLIC HEALTH TRUST	3	0.0130	1,192		1,192	575	1,767
ALL OTHER	2,352	10.1849	934,228		934,228	450,831	1,385,059
SubTotal	23,093	100.0000	9,172,673		9,172,673	4,192,999	13,365,672
Total	23,093	100.0000	9,172,673		9,172,673	4,192,999	13,365,672

Allocation Basis: NUMBER OF BENEFITING EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department ET - INFORMATION TECH**

Receiving Department	Total	INFO TECH	CORRECTIONS/POLIC	LEAVE PAYMENTS	INDIRECT COSTS
AD - ANIMAL SERVICES	175,202	96,291	0	0	78,911
AT - COUNTY ATTORNEY	131,664	84,794	0	0	46,870
AU - AUDIT & MGMT	35,706	22,995	0	0	12,711
BU - MGMT & BUDGET	70,295	45,271	0	0	25,024
CC - COUNTY COMMISSION	186,338	120,005	0	0	66,333
CL - CLERK OF COURT	2,101,102	894,646	473,293	0	733,163
CO - COMMUNITY ACTION	564,830	310,431	0	0	254,399
CR - CORRECTIONS &	4,968,389	2,115,533	1,119,176	0	1,733,680
CT - COMMUNICATIONS	191,917	123,598	0	0	68,319
CU - CULTURAL AFFAIRS	28,267	0	0	0	28,267
EC - ETHICS AND PUBLIC	15,689	8,623	0	0	7,066
EL - ELECTIONS	118,981	65,392	0	0	53,589
ET - INFORMATION TECH	743,121	478,582	0	0	264,539
FN - FINANCE	178,432	0	0	0	178,432
FR - FIRE	1,532,280	0	0	0	1,532,280
HD - PUBLIC HOUSING &	212,587	0	0	0	212,587
HR - HUMAN RESOURCES	129,440	71,141	0	0	58,299
HT - HOMELESS TRUST	10,011	0	0	0	10,011
ID - INTERNAL SERVICES	462,275	0	0	0	462,275
IG - INSPECTOR GENERAL	44,454	24,432	0	0	20,022
JU - JUVENILE SERVICES	158,638	67,548	35,735	0	55,355
LB - LIBRARIES	232,021	0	0	0	232,021
MA - MAYOR	48,377	26,588	0	0	21,789
ME - MEDICAL EXAMINER	99,369	54,613	0	0	44,756
MM - ECONOMIC	22,227	12,216	0	0	10,011
MP - METROPOLITAN	8,833	0	0	0	8,833
MT - TRANSP & PW	1,819,657	0	0	0	1,819,657
PA - PROPERTY	449,772	247,195	0	0	202,577
PD - POLICE	7,224,752	3,076,288	1,627,442	0	2,521,022
PE - REGULATORY &	513,508	0	0	0	513,508
PR - PARKS, REC & OPEN	1,086,513	597,149	0	0	489,364
SP - SEAPORT	174,310	0	0	0	174,310
TT - OFFICE OF THE CITT	4,711	0	0	0	4,711

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department ET - INFORMATION TECH**

Receiving Department	Total	INFO TECH	CORRECTIONS/POLIC	LEAVE PAYMENTS	INDIRECT COSTS
VZ - VIZCAYA	34,155	0	0	0	34,155
PUBLIC HEALTH TRUST	1,767	0	0	0	1,767
LEAVE PAYMENTS	1,943,385	0	0	1,943,385	0
ALL OTHER	1,456,918	71,859	0	0	1,385,059
Direct Billed	0	0	0	0	0
Total	27,179,893	8,615,190	3,255,646	1,943,385	13,365,672

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**FN – FINANCE**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	42,107,710			42,107,710
501 GENERAL FUND-TRF OUT	( 484,000)			
532 OTHER SPECIAL OBLIGATIONS	( 5,197,000)			
570 INTRAFUND TRANSFER	( 27,865)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 281,563)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	( 785,349)			
Total Deductions:	( 6,775,777)			( 6,775,777)
DEPRECIATION	2,349,225		2,349,225	
AT - COUNTY ATTORNEY	890,273	105,743	996,016	
AU - AUDIT & MGMT	69,845	23,262	93,107	
BU - MGMT & BUDGET	51,752	7,314	59,066	
CC - COUNTY COMMISSION	12,951	4,252	17,203	
CT - COMMUNICATIONS	239,252	43,752	283,004	
ET - INFORMATION TECH	120,353	58,079	178,432	
FN - FINANCE		108,402	108,402	
GG - GENERAL GOVT		93,020	93,020	
HR - HUMAN RESOURCES		116,793	116,793	
ID - INTERNAL SERVICES		( 6,325)	( 6,325)	
IG - INSPECTOR GENERAL		9,367	9,367	
MA - MAYOR		55,302	55,302	
LEAVE PAYMENTS		400,335	400,335	
Total Allocated Additions:	3,733,651	1,019,296	4,752,947	4,752,947
00114 POLL WORKERS (COUNTY EMPLOYEES	( 34,921)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
349 OTHER CHARGES FOR SERVICES	( 7,447,074)			
361 INTEREST EARNINGS	( 4,967)			
369 OTHER MISCELLANEOUS REVENUES	( 208,770)			

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FN - FINANCE**

Total Departmental Cost Adjustments:	( 7,695,732)	( 7,695,732)
Total To Be Allocated:	31,369,852	1,019,296
		32,389,148

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department FN - FINANCE

	Total	General & Admin	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR
Other Expense & Cost					
001 SALARIES	19,110,717	229,973	7,612,340	0	10,601,237
010 FRINGE BENEFITS	5,909,425	33,551	2,268,123	0	3,412,412
116 OTHER COURT OPERATING EXPENSE	10,517	0	0	0	10,517
210 ACCOUNTING & AUDITING	431,880	0	431,173	0	707
211 CONSULTING SERVICES	73,500	0	73,500	0	0
212 LEGAL	835	0	0	0	835
213 BANK & TRUSTEE/PAYING AGENT FEES	141,398	0	0	0	141,398
215 TEMPORARY HELP AGENCY	641,154	24,681	285,316	0	331,157
223 INDUSTRIAL SERVICE RELATED	228,316	0	240	0	228,076
224 OTHER OUTSIDE CONTRACTUAL SERVICES	273,030	21	61,127	0	211,882
232 GENERAL AUTO & PROFESSIONAL LIAB	34,515	595	13,092	0	20,828
241 EQUIPMENT MAINTENANCE	167,152	0	3,158	0	163,994
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	759,889	0	0	0	759,889
245 ITD MAINTENANCE	273,689	214	134,700	0	138,775
251 BUILDINGS COUNTY OWNED: RENTAL	2,066,114	37,948	734,711	0	1,293,455
252 VEHICLES-RENTAL	154	0	0	0	154
253 COMMUNICATION EQUIPMENT-RENTAL	68,334	2,385	22,400	0	43,549
255 RENT PAYMENTS TO LESSORS	4,299	0	4,299	0	0
260 GSA CHARGES	943,939	4,747	150,650	0	788,542
261 ITD	1,887,662	13,700	508,060	0	1,365,902
262 GENERAL COUNTY SUPPORT CHARGES	43,994	0	30,056	0	0
266 CLERK OF COURTS	87,189	260	70,972	0	15,957
310 TELECOMMUNICATIONS	225,514	9,222	80,702	0	135,590
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	12,910	1,320	2,047	0	9,543
312 TRAVEL	31,539	477	21,556	0	9,506
313 AUTOMOBILE REIMBURSEMENT	2,061	0	261	0	1,800
314 ADVERTISING	57,308	0	9,075	0	48,233
315 PRINTING & GRAPHICS	179,435	0	12,947	0	166,488
316 MAILING SERVICES	2,250,422	6	7,709	0	2,242,707
317 OTHER COMMUNICATION EXPENSES	30,860	0	0	0	30,860
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	2,491	0	0	0	2,491
319 PETTY CASH & CHANGE FUNDS	954	0	408	0	546
320 TRAINING	9,805	400	5,520	0	3,885
321 REIMBURSEMENTS & REFUNDS	( 1,198,895)	( 30,000)	( 523,912)	0	( 644,983)
330 MISCELLANEOUS	303,406	1,960	36,773	0	264,673
410 FUEL & LUBRICANTS	36	0	0	0	36
432 EQUIPMENT & NON-CAPITAL TOOLS	3,974	0	3,774	0	200
470 OFFICE SUPPLIES & MINOR EQUIPMENT	258,577	71,228	96,342	0	91,007

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department FN - FINANCE

	Total	General & Admin	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR
471 COMPUTER SUPPLIES	886	0	0	0	886
493 CLOTHING & UNIFORMS	2,948	0	0	0	2,948
*501 GENERAL FUND-TRF OUT	484,000	484,000	0	0	0
*532 OTHER SPECIAL OBLIGATIONS	5,197,000	5,197,000	0	0	0
*570 INTRAFUND TRANSFER	27,865	27,865	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	281,563	281,563	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	785,349	785,349	0	0	0
Departmental Totals					
Total Expenditures	42,107,710	7,178,465	12,157,119	0	21,895,682
Deductions					
Total Deductions	( 6,775,777)	( 6,775,777)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 34,921)	( 630)	( 8,943)	0	( 25,348)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	( 47,136)	47,136	0
00155 TERMINATION PAYMENTS	0	0	( 147,498)	147,498	0
REVENUES:	0	0	0	0	0
349 OTHER CHARGES FOR SERVICES	( 7,447,074)	0	( 3,710,016)	0	( 3,737,058)
361 INTEREST EARNINGS	( 4,967)	0	( 3,029)	0	( 1,938)
369 OTHER MISCELLANEOUS REVENUES	( 208,770)	0	( 210,629)	0	1,859
Functional Cost	27,636,201	402,058	8,029,868	194,634	18,133,197
Allocation Step 1					
Inbound- All Others	3,733,651	44,930	1,487,219	0	2,071,158
Reallocate Admin Costs		( 446,988)	180,217	0	250,976
Unallocated Costs	( 21,477,914)	0	0	0	( 20,455,331)
1st Allocation	9,891,938	0	9,697,304	194,634	0
Allocation Step 2					
Inbound- All Others	1,019,296	12,266	406,014	0	565,432
Reallocate Admin Costs		( 12,266)	4,945	0	6,888
Unallocated Costs	( 608,337)	0	0	0	( 572,320)
2nd Allocation	410,959	0	410,959	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - FINANCE**

MIAMI-DADE COUNTY, FL V1  
ACTUAL 2015      Version 1.0001-2

	Total	General & Admin	FINANCE	LEAVE PAYMENTS	TAX COLLECTOR
Total For FN FN - FINANCE					
Total Allocated	10,302,897	0	10,108,263	194,634	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - FINANCE**

## FN DEPT MAJOR CAPITAL

## Other Expense &amp; Cost

001 SALARIES	667,167
010 FRINGE BENEFITS	195,339
116 OTHER COURT OPERATING EXPENSE	0
210 ACCOUNTING & AUDITING	0
211 CONSULTING SERVICES	0
212 LEGAL	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0
215 TEMPORARY HELP AGENCY	0
223 INDUSTRIAL SERVICE RELATED	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0
232 GENERAL AUTO & PROFESSIONAL LIAB	0
241 EQUIPMENT MAINTENANCE	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0
245 ITD MAINTENANCE	0
251 BUILDINGS COUNTY OWNED: RENTAL	0
252 VEHICLES-RENTAL	0
253 COMMUNICATION EQUIPMENT-RENTAL	0
255 RENT PAYMENTS TO LESSORS	0
260 GSA CHARGES	0
261 ITD	0
262 GENERAL COUNTY SUPPORT CHARGES	13,938
266 CLERK OF COURTS	0
310 TELECOMMUNICATIONS	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0
312 TRAVEL	0
313 AUTOMOBILE REIMBURSEMENT	0
314 ADVERTISING	0
315 PRINTING & GRAPHICS	0
316 MAILING SERVICES	0
317 OTHER COMMUNICATION EXPENSES	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0
319 PETTY CASH & CHANGE FUNDS	0
320 TRAINING	0
321 REIMBURSEMENTS & REFUNDS	0
330 MISCELLANEOUS	0
410 FUEL & LUBRICANTS	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - FINANCE**

FN DEPT MAJOR CAPITAL	
471 COMPUTER SUPPLIES	0
493 CLOTHING & UNIFORMS	0
*501 GENERAL FUND-TRF OUT	0
*532 OTHER SPECIAL OBLIGATIONS	0
*570 INTRAFUND TRANSFER	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0
Departmental Totals	
Total Expenditures	876,444
Deductions	
Total Deductions	0
Cost Adjustments	
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0
00155 TERMINATION PAYMENTS	0
REVENUES:	0
349 OTHER CHARGES FOR SERVICES	0
361 INTEREST EARNINGS	0
369 OTHER MISCELLANEOUS REVENUES	0
Functional Cost	876,444
Allocation Step 1	
Inbound- All Others	130,344
Reallocate Admin Costs	15,795
Unallocated Costs	( 1,022,583)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	35,584
Reallocate Admin Costs	433
Unallocated Costs	( 36,017)
2nd Allocation	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FN - FINANCE**

FN DEPT MAJOR CAPITAL	
Total For FN FN - FINANCE	
Total Allocated	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - FINANCE**

## Activity - FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	26,066	0.9352	90,692		90,692	4,093	94,785
AT - COUNTY ATTORNEY	3,768	0.1352	13,110		13,110		13,110
AU - AUDIT & MGMT	1,341	0.0481	4,666		4,666		4,666
AV - AVIATION	44,552	1.5985	155,011		155,011	6,996	162,007
BU - MGMT & BUDGET	12,290	0.4410	42,761		42,761		42,761
CC - COUNTY COMMISSION	21,018	0.7541	73,129		73,129		73,129
CL - CLERK OF COURT	49,377	1.7716	171,799		171,799	7,754	179,553
CO - COMMUNITY ACTION & HUMAN	101,030	3.6249	351,517		351,517	15,865	367,382
CR - CORRECTIONS & REHABILITATION	64,165	2.3022	223,251		223,251	10,076	233,327
CT - COMMUNICATIONS	6,527	0.2342	22,710		22,710		22,710
CU - CULTURAL AFFAIRS	13,700	0.4915	47,667		47,667	2,151	49,818
EC - ETHICS AND PUBLIC TRUST	1,259	0.0452	4,380		4,380	198	4,578
EL - ELECTIONS	10,252	0.3678	35,670		35,670	1,610	37,280
ET - INFORMATION TECH	94,030	3.3737	327,162		327,162		327,162
FN - FINANCE	31,156	1.1179	108,402		108,402		108,402
FR - FIRE	79,409	2.8491	276,290		276,290	12,470	288,760
GG - GENERAL GOVT	8,122	0.2914	28,259		28,259	1,275	29,534
HD - PUBLIC HOUSING & COMMUNITY	17,992	0.6455	62,600		62,600	2,825	65,425
HR - HUMAN RESOURCES	8,227	0.2952	28,625		28,625	1,292	29,917
HT - HOMELESS TRUST	5,474	0.1964	19,046		19,046	860	19,906
HU - HURRICANE RECOVERY	2,131	0.0765	7,414		7,414	335	7,749
ID - INTERNAL SERVICES	497,851	17.8626	1,732,189		1,732,189	78,179	1,810,368
IG - INSPECTOR GENERAL	201,290	7.2222	700,355		700,355	31,610	731,965
JA - JUDICIAL ADMINISTRATION	716	0.0257	2,491		2,491	112	2,603
JU - JUVENILE SERVICES	9,067	0.3253	31,547		31,547	1,424	32,971

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - FINANCE**

## Activity - FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LB - LIBRARIES	28,670	1.0287	99,752		99,752	4,502	104,254
MA - MAYOR	1,322	0.0474	4,600		4,600	208	4,808
ME - MEDICAL EXAMINER	8,201	0.2942	28,534		28,534	1,288	29,822
MM - ECONOMIC ADVOCACY TRUST	2,811	0.1009	9,780		9,780	441	10,221
MP - METROPOLITAN PLANNING	4,208	0.1510	14,641		14,641	661	15,302
MT - TRANSP & PW	129,379	4.6420	450,153		450,153	20,317	470,470
OC - ADMIN OFF OF THE COURTS	18,439	0.6616	64,155		64,155	2,896	67,051
PA - PROPERTY APPRAISER	7,378	0.2647	25,671		25,671	1,159	26,830
PD - POLICE	91,701	3.2902	319,058		319,058	14,400	333,458
PE - REGULATORY & ECONOMIC	132,684	4.7606	461,652		461,652	20,836	482,488
PR - PARKS, REC & OPEN SPACES	395,819	14.2017	1,377,186		1,377,186	62,158	1,439,344
PU - PUBLIC DEFENDER	853	0.0306	2,968		2,968	134	3,102
PW - PUBLIC WORKS & WASTE MGMT	216,039	7.7513	751,672		751,672	33,926	785,598
SP - SEAPORT	29,991	1.0761	104,349		104,349	4,710	109,059
TT - OFFICE OF THE CITT	1,835	0.0658	6,385		6,385	288	6,673
VZ - VIZCAYA	8,185	0.2937	28,478		28,478	1,285	29,763
ALL OTHER	398,791	14.3085	1,387,527		1,387,527	62,625	1,450,152
SubTotal	2,787,116	100.0000	9,697,304		9,697,304	410,959	10,108,263
Total	2,787,116	100.0000	9,697,304		9,697,304	410,959	10,108,263

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY DEPARTMENT

Allocation Source: FY15 TRANSACTION COUNT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FN - FINANCE**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	194,634		194,634		194,634
SubTotal	100	100.0000	194,634		194,634		194,634
Total	100	100.0000	194,634		194,634		194,634

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department FN - FINANCE**

Receiving Department	Total	FINANCE	LEAVE PAYMENTS
AD - ANIMAL SERVICES	94,785	94,785	0
AT - COUNTY ATTORNEY	13,110	13,110	0
AU - AUDIT & MGMT	4,666	4,666	0
AV - AVIATION	162,007	162,007	0
BU - MGMT & BUDGET	42,761	42,761	0
CC - COUNTY COMMISSION	73,129	73,129	0
CL - CLERK OF COURT	179,553	179,553	0
CO - COMMUNITY ACTION	367,382	367,382	0
CR - CORRECTIONS &	233,327	233,327	0
CT - COMMUNICATIONS	22,710	22,710	0
CU - CULTURAL AFFAIRS	49,818	49,818	0
EC - ETHICS AND PUBLIC	4,578	4,578	0
EL - ELECTIONS	37,280	37,280	0
ET - INFORMATION TECH	327,162	327,162	0
FN - FINANCE	108,402	108,402	0
FR - FIRE	288,760	288,760	0
GG - GENERAL GOVT	29,534	29,534	0
HD - PUBLIC HOUSING &	65,425	65,425	0
HR - HUMAN RESOURCES	29,917	29,917	0
HT - HOMELESS TRUST	19,906	19,906	0
HU - HURRICANE	7,749	7,749	0
ID - INTERNAL SERVICES	1,810,368	1,810,368	0
IG - INSPECTOR GENERAL	731,965	731,965	0
JA - JUDICIAL	2,603	2,603	0
JU - JUVENILE SERVICES	32,971	32,971	0
LB - LIBRARIES	104,254	104,254	0
MA - MAYOR	4,808	4,808	0
ME - MEDICAL EXAMINER	29,822	29,822	0
MM - ECONOMIC	10,221	10,221	0
MP - METROPOLITAN	15,302	15,302	0
MT - TRANSP & PW	470,470	470,470	0
OC - ADMIN OFF OF THE	67,051	67,051	0
PA - PROPERTY	26,830	26,830	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department FN - FINANCE**

Receiving Department	Total	FINANCE	LEAVE PAYMENTS
PD - POLICE	333,458	333,458	0
PE - REGULATORY &	482,488	482,488	0
PR - PARKS, REC & OPEN	1,439,344	1,439,344	0
PU - PUBLIC DEFENDER	3,102	3,102	0
PW - PUBLIC WORKS &	785,598	785,598	0
SP - SEAPORT	109,059	109,059	0
TT - OFFICE OF THE CITT	6,673	6,673	0
VZ - VIZCAYA	29,763	29,763	0
LEAVE PAYMENTS	194,634	0	194,634
ALL OTHER	1,450,152	1,450,152	0
Direct Billed	0	0	0
Total	10,302,897	10,108,263	194,634



**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**GG – GENERAL GOVERNMENT**

**NATURE AND EXTENT OF SERVICES**

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GG - GENERAL GOVT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	710,890,771			710,890,771
602 SPECIAL TRANSPORTATION	( 4,006)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 178,338)			
Total Deductions:	( 182,344)			( 182,344)
DEPRECIATION	104,178		104,178	
BU - MGMT & BUDGET	13,597	1,823	15,420	
FN - FINANCE	28,259	1,275	29,534	
GG - GENERAL GOVT		3,531	3,531	
ID - INTERNAL SERVICES		( 17)	( 17)	
IG - INSPECTOR GENERAL		25	25	
LEAVE PAYMENTS		9,959	9,959	
Total Allocated Additions:	146,034	16,596	162,630	162,630
Total To Be Allocated:	710,854,461	16,596		710,871,057

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department GG - GENERAL GOVT

	Total	General & Admin	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
Other Expense & Cost					
001 SALARIES	5,606,821	0	0	0	0
010 FRINGE BENEFITS	2,772,927	0	2,687,048	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	37,000	0	0	0	0
112 ATTORNEY FEES	4,994,085	0	0	0	0
115 INTERPRETERS	1,056	0	0	0	0
210 ACCOUNTING & AUDITING	806,812	0	0	769,820	36,992
211 CONSULTING SERVICES	996,349	0	0	0	0
215 TEMPORARY HELP AGENCY	47,689	0	0	0	0
216 HEALTH RELATED SERVICES	1,988,393	0	0	0	0
220 ELECTRICAL SERVICES	2,028	0	0	0	0
221 WATER AND DISPOSAL SERVICES	27,444	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	3,757,147	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	3,864,731	0	0	0	0
236 OTHER INSURANCE EXPENSE	113,404	0	0	0	0
260 GSA CHARGES	298,305	0	0	0	0
261 ITD	300	0	0	0	0
266 CLERK OF COURTS	110	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	235,312	0	0	0	0
312 TRAVEL	17,867	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	3,283	0	0	0	0
314 ADVERTISING	184,636	0	0	0	0
316 MAILING SERVICES	939	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	2,686,753	0	0	0	0
320 TRAINING	37,050	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	3,612	0	0	0	0
330 MISCELLANEOUS	34,030	0	0	0	0
501 GENERAL FUND-TRF OUT	179,483,888	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	44,174,580	0	0	0	0
511 FIRE & RESCUE	23,961,000	0	0	0	0
513 HEALTH DEVELOPMENT	21,916,000	0	0	0	0
522 OTHER SPEC OBLIGATIONS	11,336,004	0	0	0	0
532 OTHER SPECIAL OBLIGATIONS	2,385,000	0	0	0	0
540 ENTERPRISE FUNDS	167,869,000	0	0	0	0
560 TRUST & AGENCY FUNDS	30,000	0	0	0	0
*602 SPECIAL TRANSPORTATION	4,006	4,006	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	21,452,131	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	31,052,883	0	0	0	0
613 MEDICAL SERVICES	177,306,533	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

	Total	General & Admin	INSURANCE	EXTERNAL ANNUAL AUDIT	TRAINING
920 BUILDING ACQUISITION	276,211	0	0	0	0
921 BUILDING IMPROVEMENTS	9,026	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	178,338	178,338	0	0	0
951 AUTOMOBILES & VEHICLES	938,088	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	710,890,771	182,344	2,687,048	769,820	36,992
<b>Deductions</b>					
Total Deductions	( 182,344)	( 182,344)	0	0	0
 Functional Cost	 710,708,427	 0	 2,687,048	 769,820	 36,992
<b>Allocation Step 1</b>					
Inbound- All Others	146,034	146,034	0	0	0
Reallocate Admin Costs		( 146,034)	552	158	8
Unallocated Costs	( 637,827,605)	0	0	0	0
1st Allocation	73,026,856	0	2,687,600	769,978	37,000
<b>Allocation Step 2</b>					
Inbound- All Others	16,596	16,596	0	0	0
Reallocate Admin Costs		( 16,596)	63	18	1
Unallocated Costs	( 14,892)	0	0	0	0
2nd Allocation	1,704	0	63	18	1
<b>Total For GG GG - GENERAL GOVT</b>					
Total Allocated	73,028,560	0	2,687,663	769,996	37,001

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department GG - GENERAL GOVT

	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY INSURANCE	PRINTING	MEMBERSHIPS
Other Expense & Cost					
001 SALARIES	0	0	0	0	0
010 FRINGE BENEFITS	0	0	0	0	0
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
112 ATTORNEY FEES	0	0	0	0	0
115 INTERPRETERS	0	0	0	0	0
210 ACCOUNTING & AUDITING	0	0	0	0	0
211 CONSULTING SERVICES	92,198	0	0	0	0
215 TEMPORARY HELP AGENCY	0	0	0	0	0
216 HEALTH RELATED SERVICES	0	1,988,393	0	0	0
220 ELECTRICAL SERVICES	0	0	0	0	0
221 WATER AND DISPOSAL SERVICES	0	0	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	0	0
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	3,864,731	0	0
236 OTHER INSURANCE EXPENSE	0	0	113,404	0	0
260 GSA CHARGES	0	0	0	67,301	0
261 ITD	0	0	0	0	0
266 CLERK OF COURTS	0	0	0	0	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	0	0	235,312
312 TRAVEL	0	0	0	0	0
313 AUTOMOBILE REIMBURSEMENT	0	0	0	0	0
314 ADVERTISING	0	0	0	0	0
316 MAILING SERVICES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	0	0
320 TRAINING	0	0	0	0	0
321 REIMBURSEMENTS & REFUNDS	0	0	0	0	0
330 MISCELLANEOUS	0	0	0	0	0
501 GENERAL FUND-TRF OUT	0	0	0	0	0
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
511 FIRE & RESCUE	0	0	0	0	0
513 HEALTH DEVELOPMENT	0	0	0	0	0
522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
532 OTHER SPECIAL OBLIGATIONS	0	0	0	0	0
540 ENTERPRISE FUNDS	0	0	0	0	0
560 TRUST & AGENCY FUNDS	0	0	0	0	0
*602 SPECIAL TRANSPORTATION	0	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	0	0
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	0	0
613 MEDICAL SERVICES	0	0	0	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY INSURANCE	PRINTING	MEMBERSHIPS
920 BUILDING ACQUISITION	0	0	0	0	0
921 BUILDING IMPROVEMENTS	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	92,198	1,988,393	3,978,135	67,301	235,312
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
 Functional Cost	 92,198	 1,988,393	 3,978,135	 67,301	 235,312
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	19	409	817	14	48
Unallocated Costs	0	0	0	0	0
1st Allocation	92,217	1,988,802	3,978,952	67,315	235,360
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2	46	93	2	5
Unallocated Costs	0	0	0	0	0
2nd Allocation	2	46	93	2	5
<b>Total For GG GG - GENERAL GOVT</b>					
Total Allocated	92,219	1,988,848	3,979,045	67,317	235,365

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department GG - GENERAL GOVT

MIAMI-DADE COUNTY, FL V1

ACTUAL 2015

Version 1.0001-2

	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS	OTHER COSTS
Other Expense & Cost				
001 SALARIES	0	0	5,398,087	208,734
010 FRINGE BENEFITS	0	0	0	85,879
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	37,000
112 ATTORNEY FEES	0	0	0	4,994,085
115 INTERPRETERS	0	0	0	1,056
210 ACCOUNTING & AUDITING	0	0	0	0
211 CONSULTING SERVICES	0	0	0	904,151
215 TEMPORARY HELP AGENCY	0	0	0	47,689
216 HEALTH RELATED SERVICES	0	0	0	0
220 ELECTRICAL SERVICES	0	0	0	2,028
221 WATER AND DISPOSAL SERVICES	0	0	0	27,444
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0	0	3,757,147
234 PROPERTY DAMAGE/FIRE INSURANCE	0	0	0	0
236 OTHER INSURANCE EXPENSE	0	0	0	0
260 GSA CHARGES	0	0	0	231,004
261 ITD	0	0	0	300
266 CLERK OF COURTS	0	0	0	110
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	0	0	0	0
312 TRAVEL	0	0	0	17,867
313 AUTOMOBILE REIMBURSEMENT	0	0	0	3,283
314 ADVERTISING	0	0	0	184,636
316 MAILING SERVICES	0	0	0	939
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0	0	2,686,753
320 TRAINING	0	0	0	37,050
321 REIMBURSEMENTS & REFUNDS	0	0	0	3,612
330 MISCELLANEOUS	20,886	0	0	13,144
501 GENERAL FUND-TRF OUT	0	57,737,682	0	121,746,206
510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	44,174,580
511 FIRE & RESCUE	0	0	0	23,961,000
513 HEALTH DEVELOPMENT	0	0	0	21,916,000
522 OTHER SPEC OBLIGATIONS	0	0	0	11,336,004
532 OTHER SPECIAL OBLIGATIONS	0	0	0	2,385,000
540 ENTERPRISE FUNDS	0	0	0	167,869,000
560 TRUST & AGENCY FUNDS	0	0	0	30,000
*602 SPECIAL TRANSPORTATION	0	0	0	0
606 GRANTS TO OUTSIDE ORGANIZATIONS	0	0	0	21,452,131
609 CONTRACTUAL TAX INCREMENT FINANCING	0	0	0	31,052,883
613 MEDICAL SERVICES	0	0	0	177,306,533



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GG - GENERAL GOVT**

	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS	OTHER COSTS
920 BUILDING ACQUISITION	0	0	0	276,211
921 BUILDING IMPROVEMENTS	0	0	0	9,026
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0
951 AUTOMOBILES & VEHICLES	0	0	0	938,088
Departmental Totals				
Total Expenditures	20,886	57,737,682	5,398,087	637,696,573
Deductions				
Total Deductions	0	0	0	0
Functional Cost	20,886	57,737,682	5,398,087	637,696,573
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	4	11,864	1,109	131,032
Unallocated Costs	0	0	0	( 637,827,605)
1st Allocation	20,890	57,749,546	5,399,196	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	1,348	126	14,892
Unallocated Costs	0	0	0	( 14,892)
2nd Allocation	0	1,348	126	0
Total For GG GG - GENERAL GOVT				
Total Allocated	20,890	57,750,894	5,399,322	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department GG - GENERAL GOVT

## Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	5,385,735.81	0.4627	12,437		12,437		12,437
AT - COUNTY ATTORNEY	13,822,838.05	1.1877	31,919		31,919		31,919
AU - AUDIT & MGMT	2,591,764.05	0.2227	5,985		5,985		5,985
BU - MGMT & BUDGET	4,561,172.95	0.3919	10,533		10,533		10,533
CC - COUNTY COMMISSION	8,570,088.50	0.7363	19,790		19,790		19,790
CL - CLERK OF COURT	51,709,520.51	4.4429	119,406		119,406	3	119,409
CO - COMMUNITY ACTION & HUMAN	19,117,817.22	1.6426	44,146		44,146	1	44,147
CR - CORRECTIONS & REHABILITATION	140,687,379.11	12.0878	324,871		324,871	8	324,879
CT - COMMUNICATIONS	8,589,274.57	0.7380	19,834		19,834		19,834
CU - CULTURAL AFFAIRS	3,025,310.18	0.2599	6,986		6,986		6,986
EC - ETHICS AND PUBLIC TRUST	1,028,897.99	0.0884	2,376		2,376		2,376
EL - ELECTIONS	4,938,515.66	0.4243	11,404		11,404		11,404
ET - INFORMATION TECH	54,170,420.53	4.6543	125,089		125,089		125,089
FN - FINANCE	15,121,408.67	1.2992	34,918		34,918		34,918
FR - FIRE	171,523,957.03	14.7372	396,078		396,078	10	396,088
GG - GENERAL GOVT	376,154.75	0.0323	869		869		869
HR - HUMAN RESOURCES	5,718,738.36	0.4914	13,206		13,206		13,206
HT - HOMELESS TRUST	1,064,855.29	0.0915	2,459		2,459		2,459
ID - INTERNAL SERVICES	42,556,444.10	3.6564	98,270		98,270	3	98,273
IG - INSPECTOR GENERAL	2,913,102.32	0.2503	6,727		6,727		6,727
JU - JUVENILE SERVICES	4,542,676.42	0.3903	10,490		10,490		10,490
LB - LIBRARIES	17,122,984.21	1.4712	39,540		39,540	1	39,541
MA - MAYOR	2,923,407.91	0.2512	6,751		6,751		6,751
ME - MEDICAL EXAMINER	4,936,190.30	0.4241	11,399		11,399		11,399
MM - ECONOMIC ADVOCACY TRUST	1,042,700.60	0.0896	2,408		2,408		2,408

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	1,118,081.25	0.0961	2,582		2,582		2,582
MT - TRANSP & PW	145,234,654.76	12.4785	335,372		335,372	9	335,381
OC - ADMIN OFF OF THE COURTS	10,138,002.86	0.8711	23,410		23,410	1	23,411
PA - PROPERTY APPRAISER	18,932,533.28	1.6267	43,718		43,718	1	43,719
PD - POLICE	239,781,552.91	20.6016	553,695		553,695	17	553,712
PE - REGULATORY & ECONOMIC	49,873,430.11	4.2851	115,166		115,166	3	115,169
PR - PARKS, REC & OPEN SPACES	35,435,318.13	3.0446	81,826		81,826	2	81,828
PW - PUBLIC WORKS & WASTE MGMT	67,993,355.71	5.8420	157,008		157,008	4	157,012
TT - OFFICE OF THE CITT	664,493.71	0.0571	1,534		1,534		1,534
VZ - VIZCAYA	2,924,987.45	0.2513	6,754		6,754		6,754
ALL OTHER	3,743,369.80	0.3217	8,644		8,644		8,644
SubTotal	1,163,881,135.06	100.0000	2,687,600		2,687,600	63	2,687,663
Total	1,163,881,135.06	100.0000	2,687,600		2,687,600	63	2,687,663

Allocation Basis: REGULAR SALARIES BY GENERAL FUND DEPARTMENT

Allocation Source: FY15 EXPENDITURE REPORT - FINANCE

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department GG - GENERAL GOVT

## Activity - EXTERNAL ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	26,066	1.1096	8,544		8,544		8,544
AT - COUNTY ATTORNEY	3,768	0.1604	1,235		1,235		1,235
AU - AUDIT & MGMT	1,341	0.0571	440		440		440
BU - MGMT & BUDGET	12,290	0.5232	4,028		4,028		4,028
CC - COUNTY COMMISSION	21,018	0.8947	6,889		6,889		6,889
CL - CLERK OF COURT	49,377	2.1019	16,184		16,184		16,184
CO - COMMUNITY ACTION & HUMAN	101,030	4.3007	33,114		33,114	1	33,115
CR - CORRECTIONS & REHABILITATION	64,165	2.7314	21,031		21,031	1	21,032
CT - COMMUNICATIONS	6,527	0.2778	2,139		2,139		2,139
CU - CULTURAL AFFAIRS	13,700	0.5832	4,490		4,490		4,490
EC - ETHICS AND PUBLIC TRUST	1,259	0.0536	413		413		413
EL - ELECTIONS	10,252	0.4364	3,360		3,360		3,360
ET - INFORMATION TECH	94,030	4.0027	30,820		30,820		30,820
FN - FINANCE	31,156	1.3263	10,212		10,212		10,212
FR - FIRE	79,409	3.3803	26,028		26,028	1	26,029
GG - GENERAL GOVT	8,122	0.3457	2,662		2,662		2,662
HR - HUMAN RESOURCES	8,227	0.3502	2,697		2,697		2,697
HT - HOMELESS TRUST	5,474	0.2330	1,794		1,794		1,794
HU - HURRICANE RECOVERY	2,131	0.0907	698		698		698
ID - INTERNAL SERVICES	497,851	21.1926	163,181		163,181	5	163,186
IG - INSPECTOR GENERAL	201,290	8.5686	65,976		65,976	2	65,978
JA - JUDICIAL ADMINISTRATION	716	0.0305	235		235		235
JU - JUVENILE SERVICES	9,067	0.3860	2,972		2,972		2,972
LB - LIBRARIES	28,670	1.2204	9,397		9,397		9,397
MA - MAYOR	1,322	0.0563	433		433		433

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - EXTERNAL ANNUAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	8,201	0.3491	2,688		2,688		2,688
MM - ECONOMIC ADVOCACY TRUST	2,811	0.1197	921		921		921
MP - METROPOLITAN PLANNING	4,208	0.1791	1,379		1,379		1,379
OC - ADMIN OFF OF THE COURTS	18,439	0.7849	6,044		6,044		6,044
PA - PROPERTY APPRAISER	7,378	0.3141	2,418		2,418		2,418
PD - POLICE	91,701	3.9036	30,057		30,057	1	30,058
PE - REGULATORY & ECONOMIC	132,684	5.6481	43,489		43,489	1	43,490
PR - PARKS, REC & OPEN SPACES	395,819	16.8494	129,736		129,736	3	129,739
PU - PUBLIC DEFENDER	853	0.0363	280		280		280
TT - OFFICE OF THE CITT	1,835	0.0781	601		601		601
VZ - VIZCAYA	8,185	0.3484	2,683		2,683		2,683
ALL OTHER	398,791	16.9759	130,710		130,710	3	130,713
SubTotal	2,349,163	100.0000	769,978		769,978	18	769,996
Total	2,349,163	100.0000	769,978		769,978	18	769,996

Allocation Basis: NUMBER OF TRANSACTIONS PROCESSED BY BENEFITING DEPARTMENT

Allocation Source: FY15 TRANSACTION COUNT - FINANCE

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department GG - GENERAL GOVT

## Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5127	190		190		190
AT - COUNTY ATTORNEY	118	0.4515	167		167		167
AU - AUDIT & MGMT	32	0.1224	45		45		45
AV - AVIATION	1,223	4.6794	1,731		1,731		1,731
BU - MGMT & BUDGET	63	0.2410	89		89		89
CC - COUNTY COMMISSION	167	0.6390	236		236		236
CL - CLERK OF COURT	1,245	4.7635	1,763		1,763		1,763
CO - COMMUNITY ACTION & HUMAN	432	1.6529	612		612		612
CR - CORRECTIONS & REHABILITATION	2,944	11.2642	4,168		4,168		4,168
CT - COMMUNICATIONS	172	0.6581	243		243		243
CU - CULTURAL AFFAIRS	48	0.1837	68		68		68
EC - ETHICS AND PUBLIC TRUST	12	0.0459	17		17		17
EL - ELECTIONS	91	0.3482	129		129		129
ET - INFORMATION TECH	666	2.5482	943		943		943
FN - FINANCE	303	1.1593	429		429		429
FR - FIRE	2,602	9.9556	3,684		3,684		3,684
HD - PUBLIC HOUSING & COMMUNITY	361	1.3812	511		511		511
HR - HUMAN RESOURCES	99	0.3788	140		140		140
HT - HOMELESS TRUST	17	0.0650	24		24		24
ID - INTERNAL SERVICES	785	3.0035	1,111		1,111		1,111
IG - INSPECTOR GENERAL	34	0.1301	48		48		48
JA - JUDICIAL ADMINISTRATION	255	0.9757	361		361		361
JU - JUVENILE SERVICES	94	0.3597	133		133		133
LB - LIBRARIES	394	1.5075	558		558		558
MA - MAYOR	37	0.1416	52		52		52

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	76	0.2908	108		108		108
MM - ECONOMIC ADVOCACY TRUST	17	0.0650	24		24		24
MP - METROPOLITAN PLANNING	15	0.0574	21		21		21
MT - TRANSP & PW	3,090	11.8228	4,374		4,374		4,374
PA - PROPERTY APPRAISER	344	1.3162	487		487		487
PD - POLICE	4,281	16.3797	6,062		6,062	1	6,063
PE - REGULATORY & ECONOMIC	872	3.3364	1,234		1,234		1,234
PR - PARKS, REC & OPEN SPACES	831	3.1795	1,176		1,176		1,176
PW - PUBLIC WORKS & WASTE MGMT	1,489	5.6971	2,108		2,108		2,108
SP - SEAPORT	296	1.1325	419		419		419
TT - OFFICE OF THE CITT	8	0.0306	11		11		11
VZ - VIZCAYA	58	0.2219	82		82		82
PUBLIC HEALTH TRUST	3	0.0115	4		4		4
ALL OTHER	2,428	9.2899	3,438		3,438		3,438
SubTotal	26,136	100.0000	37,000		37,000	1	37,001
Total	26,136	100.0000	37,000		37,000	1	37,001

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - CONSULTING SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HR - HUMAN RESOURCES	9,900	10.7378	9,902		9,902		9,902
ID - INTERNAL SERVICES	82,298	89.2622	82,315		82,315	2	82,317
SubTotal	92,198	100.0000	92,217		92,217	2	92,219
Total	92,198	100.0000	92,217		92,217	2	92,219

Allocation Basis: COST IDENTIFIED TO BENEFITING DEPARTMENT

Allocation Source: COST ANALYSIS - MANAGEMENT AND BUDGET



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department GG - GENERAL GOVT

## Activity - EMPLOYEE PHYSICAL EXAMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.9791	19,472		19,472	1	19,473
AT - COUNTY ATTORNEY	118	0.8622	17,147		17,147		17,147
AU - AUDIT & MGMT	32	0.2338	4,650		4,650		4,650
BU - MGMT & BUDGET	63	0.4603	9,155		9,155		9,155
CC - COUNTY COMMISSION	167	1.2202	24,268		24,268		24,268
CL - CLERK OF COURT	1,245	9.0969	180,919		180,919	5	180,924
CO - COMMUNITY ACTION & HUMAN	432	3.1565	62,777		62,777	2	62,779
CR - CORRECTIONS & REHABILITATION	2,944	21.5110	427,812		427,812	11	427,823
CT - COMMUNICATIONS	172	1.2568	24,994		24,994		24,994
CU - CULTURAL AFFAIRS	48	0.3507	6,975		6,975		6,975
EC - ETHICS AND PUBLIC TRUST	12	0.0877	1,744		1,744		1,744
EL - ELECTIONS	91	0.6649	13,224		13,224		13,224
ET - INFORMATION TECH	666	4.8663	96,781		96,781		96,781
FN - FINANCE	303	2.2139	44,031		44,031		44,031
HD - PUBLIC HOUSING & COMMUNITY	361	2.6377	52,459		52,459	1	52,460
HT - HOMELESS TRUST	17	0.1242	2,470		2,470		2,470
ID - INTERNAL SERVICES	785	5.7358	114,073		114,073	3	114,076
IG - INSPECTOR GENERAL	34	0.2484	4,941		4,941		4,941
JA - JUDICIAL ADMINISTRATION	255	1.8632	37,056		37,056	1	37,057
JU - JUVENILE SERVICES	94	0.6868	13,660		13,660		13,660
MA - MAYOR	37	0.2703	5,377		5,377		5,377
ME - MEDICAL EXAMINER	76	0.5553	11,044		11,044		11,044
MM - ECONOMIC ADVOCACY TRUST	17	0.1242	2,470		2,470		2,470
MP - METROPOLITAN PLANNING	15	0.1096	2,180		2,180		2,180
PA - PROPERTY APPRAISER	344	2.5135	49,989		49,989	1	49,990

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - EMPLOYEE PHYSICAL EXAMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PD - POLICE	4,281	31.2804	622,101		622,101	18	622,119
PR - PARKS, REC & OPEN SPACES	831	6.0719	120,758		120,758	3	120,761
TT - OFFICE OF THE CITT	8	0.0585	1,163		1,163		1,163
VZ - VIZCAYA	58	0.4238	8,428		8,428		8,428
ALL OTHER	46	0.3361	6,684		6,684		6,684
SubTotal	13,686	100.0000	1,988,802		1,988,802	46	1,988,848
Total	13,686	100.0000	1,988,802		1,988,802	46	1,988,848

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - COUNTY ATTORNEY	889,392	1.6378	65,166		65,166		65,166
AU - AUDIT & MGMT	262,368	0.4831	19,224		19,224		19,224
BU - MGMT & BUDGET	420,552	0.7744	30,814		30,814		30,814
CC - COUNTY COMMISSION	1,218,108	2.2431	89,251		89,251		89,251
CL - CLERK OF COURT	8,441,781	15.5450	618,528		618,528	16	618,544
CO - COMMUNITY ACTION & HUMAN	845,307	1.5566	61,935		61,935	2	61,937
CR - CORRECTIONS & REHABILITATION	943,397	1.7372	69,123		69,123	2	69,125
CT - COMMUNICATIONS	677,048	1.2467	49,607		49,607		49,607
CU - CULTURAL AFFAIRS	311,808	0.5742	22,846		22,846	1	22,847
EL - ELECTIONS	2,122,060	3.9076	155,483		155,483	4	155,487
ET - INFORMATION TECH	719,150	1.3243	52,692		52,692		52,692
FR - FIRE	142,185	0.2618	10,418		10,418		10,418
HR - HUMAN RESOURCES	1,006,128	1.8527	73,719		73,719	2	73,721
ID - INTERNAL SERVICES	70,678	0.1301	5,179		5,179		5,179
JA - JUDICIAL ADMINISTRATION	18,507,281	34.0800	1,356,021		1,356,021	34	1,356,055
JU - JUVENILE SERVICES	56,885	0.1048	4,168		4,168		4,168
MA - MAYOR	527,640	0.9716	38,660		38,660	1	38,661
ME - MEDICAL EXAMINER	1,835,520	3.3800	134,488		134,488	3	134,491
MM - ECONOMIC ADVOCACY TRUST	117,960	0.2172	8,643		8,643		8,643
MT - TRANSP & PW	1,185,312	2.1827	86,848		86,848	2	86,850
PA - PROPERTY APPRAISER	2,220,134	4.0882	162,669		162,669	4	162,673
PD - POLICE	2,931,939	5.3990	214,823		214,823	5	214,828
PE - REGULATORY & ECONOMIC	882,298	1.6247	64,646		64,646	2	64,648
PU - PUBLIC DEFENDER	2,088,163	3.8452	152,999		152,999	4	153,003
PW - PUBLIC WORKS & WASTE MGMT	946,224	1.7424	69,330		69,330	2	69,332

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - PROPERTY INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	4,936,155	9.0896	361,672		361,672	9	361,681
SubTotal	54,305,473	100.0000	3,978,952		3,978,952	93	3,979,045
Total	54,305,473	100.0000	3,978,952		3,978,952	93	3,979,045

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	17,585	0.2723	183		183		183
AT - COUNTY ATTORNEY	22,887	0.3544	239		239		239
AU - AUDIT & MGMT	4,466	0.0692	47		47		47
AV - AVIATION	980,810	15.1873	10,225		10,225	2	10,227
BU - MGMT & BUDGET	34,348	0.5319	358		358		358
CC - COUNTY COMMISSION	19,466	0.3014	203		203		203
CL - CLERK OF COURT	18,904	0.2927	197		197		197
CO - COMMUNITY ACTION & HUMAN	118,996	1.8426	1,240		1,240		1,240
CR - CORRECTIONS & REHABILITATION	326,163	5.0506	3,400		3,400		3,400
CT - COMMUNICATIONS	19,697	0.3050	205		205		205
CU - CULTURAL AFFAIRS	33,910	0.5251	353		353		353
EC - ETHICS AND PUBLIC TRUST	2,140	0.0331	22		22		22
EL - ELECTIONS	35,291	0.5465	368		368		368
ET - INFORMATION TECH	159,490	2.4697	1,662		1,662		1,662
FN - FINANCE	44,047	0.6821	459		459		459
FR - FIRE	404,549	6.2644	4,217		4,217		4,217
HD - PUBLIC HOUSING & COMMUNITY	467,146	7.2337	4,869		4,869		4,869
HR - HUMAN RESOURCES	11,142	0.1725	116		116		116
HT - HOMELESS TRUST	66,091	1.0234	689		689		689
ID - INTERNAL SERVICES	334,750	5.1836	3,489		3,489		3,489
IG - INSPECTOR GENERAL	6,033	0.0934	63		63		63
JA - JUDICIAL ADMINISTRATION	36,823	0.5702	384		384		384
JU - JUVENILE SERVICES	11,740	0.1818	122		122		122
LB - LIBRARIES	61,264	0.9487	639		639		639
MA - MAYOR	4,733	0.0733	49		49		49

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	11,698	0.1811	122		122		122
MM - ECONOMIC ADVOCACY TRUST	8,121	0.1258	85		85		85
MT - TRANSP & PW	638,409	9.8857	6,655		6,655		6,655
PA - PROPERTY APPRAISER	39,895	0.6178	416		416		416
PD - POLICE	597,975	9.2596	6,233		6,233		6,233
PE - REGULATORY & ECONOMIC	192,580	2.9821	2,007		2,007		2,007
PR - PARKS, REC & OPEN SPACES	153,496	2.3769	1,600		1,600		1,600
PW - PUBLIC WORKS & WASTE MGMT	649,969	10.0647	6,775		6,775		6,775
SP - SEAPORT	189,341	2.9319	1,974		1,974		1,974
TT - OFFICE OF THE CITT	2,350	0.0364	24		24		24
ALL OTHER	731,622	11.3291	7,626		7,626		7,626
SubTotal	6,457,927	100.0000	67,315		67,315	2	67,317
Total	6,457,927	100.0000	67,315		67,315	2	67,317

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

Allocation Source: FY16 ADOPTED BUDGET - MANAGEMENT AND BUDGET

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department GG - GENERAL GOVT

## Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5127	1,207		1,207		1,207
AT - COUNTY ATTORNEY	118	0.4515	1,063		1,063		1,063
AU - AUDIT & MGMT	32	0.1224	288		288		288
AV - AVIATION	1,223	4.6794	11,013		11,013		11,013
BU - MGMT & BUDGET	63	0.2410	567		567		567
CC - COUNTY COMMISSION	167	0.6390	1,504		1,504		1,504
CL - CLERK OF COURT	1,245	4.7635	11,211		11,211		11,211
CO - COMMUNITY ACTION & HUMAN	432	1.6529	3,890		3,890		3,890
CR - CORRECTIONS & REHABILITATION	2,944	11.2642	26,511		26,511	1	26,512
CT - COMMUNICATIONS	172	0.6581	1,549		1,549		1,549
CU - CULTURAL AFFAIRS	48	0.1837	432		432		432
EC - ETHICS AND PUBLIC TRUST	12	0.0459	108		108		108
EL - ELECTIONS	91	0.3482	819		819		819
ET - INFORMATION TECH	666	2.5482	5,997		5,997		5,997
FN - FINANCE	303	1.1593	2,729		2,729		2,729
FR - FIRE	2,602	9.9556	23,432		23,432	1	23,433
HD - PUBLIC HOUSING & COMMUNITY	361	1.3812	3,251		3,251		3,251
HR - HUMAN RESOURCES	99	0.3788	892		892		892
HT - HOMELESS TRUST	17	0.0650	153		153		153
ID - INTERNAL SERVICES	785	3.0035	7,069		7,069		7,069
IG - INSPECTOR GENERAL	34	0.1301	306		306		306
JA - JUDICIAL ADMINISTRATION	255	0.9757	2,296		2,296		2,296
JU - JUVENILE SERVICES	94	0.3597	846		846		846
LB - LIBRARIES	394	1.5075	3,548		3,548		3,548
MA - MAYOR	37	0.1416	333		333		333

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	76	0.2908	684		684		684
MM - ECONOMIC ADVOCACY TRUST	17	0.0650	153		153		153
MP - METROPOLITAN PLANNING	15	0.0574	135		135		135
MT - TRANSP & PW	3,090	11.8228	27,826		27,826	1	27,827
PA - PROPERTY APPRAISER	344	1.3162	3,098		3,098		3,098
PD - POLICE	4,281	16.3797	38,554		38,554	2	38,556
PE - REGULATORY & ECONOMIC	872	3.3364	7,853		7,853		7,853
PR - PARKS, REC & OPEN SPACES	831	3.1795	7,483		7,483		7,483
PW - PUBLIC WORKS & WASTE MGMT	1,489	5.6971	13,409		13,409		13,409
SP - SEAPORT	296	1.1325	2,666		2,666		2,666
TT - OFFICE OF THE CITT	8	0.0306	72		72		72
VZ - VIZCAYA	58	0.2219	522		522		522
PUBLIC HEALTH TRUST	3	0.0115	27		27		27
ALL OTHER	2,428	9.2899	21,864		21,864		21,864
SubTotal	26,136	100.0000	235,360		235,360	5	235,365
Total	26,136	100.0000	235,360		235,360	5	235,365

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department GG - GENERAL GOVT

## Activity - EMPLOYEE AWARDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5127	107		107		107
AT - COUNTY ATTORNEY	118	0.4515	94		94		94
AU - AUDIT & MGMT	32	0.1224	26		26		26
AV - AVIATION	1,223	4.6794	978		978		978
BU - MGMT & BUDGET	63	0.2410	50		50		50
CC - COUNTY COMMISSION	167	0.6390	133		133		133
CL - CLERK OF COURT	1,245	4.7635	995		995		995
CO - COMMUNITY ACTION & HUMAN	432	1.6529	345		345		345
CR - CORRECTIONS & REHABILITATION	2,944	11.2642	2,353		2,353		2,353
CT - COMMUNICATIONS	172	0.6581	137		137		137
CU - CULTURAL AFFAIRS	48	0.1837	38		38		38
EC - ETHICS AND PUBLIC TRUST	12	0.0459	10		10		10
EL - ELECTIONS	91	0.3482	73		73		73
ET - INFORMATION TECH	666	2.5482	532		532		532
FN - FINANCE	303	1.1593	242		242		242
FR - FIRE	2,602	9.9556	2,080		2,080		2,080
HD - PUBLIC HOUSING & COMMUNITY	361	1.3812	289		289		289
HR - HUMAN RESOURCES	99	0.3788	79		79		79
HT - HOMELESS TRUST	17	0.0650	14		14		14
ID - INTERNAL SERVICES	785	3.0035	627		627		627
IG - INSPECTOR GENERAL	34	0.1301	27		27		27
JA - JUDICIAL ADMINISTRATION	255	0.9757	204		204		204
JU - JUVENILE SERVICES	94	0.3597	75		75		75
LB - LIBRARIES	394	1.5075	315		315		315
MA - MAYOR	37	0.1416	30		30		30

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - EMPLOYEE AWARDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	76	0.2908	61		61		61
MM - ECONOMIC ADVOCACY TRUST	17	0.0650	14		14		14
MP - METROPOLITAN PLANNING	15	0.0574	12		12		12
MT - TRANSP & PW	3,090	11.8228	2,470		2,470		2,470
PA - PROPERTY APPRAISER	344	1.3162	275		275		275
PD - POLICE	4,281	16.3797	3,422		3,422		3,422
PE - REGULATORY & ECONOMIC	872	3.3364	697		697		697
PR - PARKS, REC & OPEN SPACES	831	3.1795	664		664		664
PW - PUBLIC WORKS & WASTE MGMT	1,489	5.6971	1,190		1,190		1,190
SP - SEAPORT	296	1.1325	237		237		237
TT - OFFICE OF THE CITT	8	0.0306	6		6		6
VZ - VIZCAYA	58	0.2219	46		46		46
PUBLIC HEALTH TRUST	3	0.0115	2		2		2
ALL OTHER	2,428	9.2899	1,941		1,941		1,941
SubTotal	26,136	100.0000	20,890		20,890		20,890
Total	26,136	100.0000	20,890		20,890		20,890

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department GG - GENERAL GOVT

## Activity - GENERAL FUND BLDG RENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AT - COUNTY ATTORNEY	889,392	1.6378	945,798		945,798		945,798
AU - AUDIT & MGMT	262,368	0.4831	279,008		279,008		279,008
BU - MGMT & BUDGET	420,552	0.7744	447,223		447,223		447,223
CC - COUNTY COMMISSION	1,218,108	2.2431	1,295,361		1,295,361		1,295,361
CL - CLERK OF COURT	8,441,781	15.5450	8,977,162		8,977,162	227	8,977,389
CO - COMMUNITY ACTION & HUMAN	845,307	1.5566	898,917		898,917	23	898,940
CR - CORRECTIONS & REHABILITATION	943,397	1.7372	1,003,227		1,003,227	25	1,003,252
CT - COMMUNICATIONS	677,048	1.2467	719,987		719,987		719,987
CU - CULTURAL AFFAIRS	311,808	0.5742	331,583		331,583	8	331,591
EL - ELECTIONS	2,122,060	3.9076	2,256,642		2,256,642	57	2,256,699
ET - INFORMATION TECH	719,150	1.3243	764,759		764,759		764,759
FR - FIRE	142,185	0.2618	151,202		151,202	4	151,206
HR - HUMAN RESOURCES	1,006,128	1.8527	1,069,937		1,069,937	27	1,069,964
ID - INTERNAL SERVICES	70,678	0.1301	75,160		75,160	2	75,162
JA - JUDICIAL ADMINISTRATION	18,507,281	34.0800	19,681,019		19,681,019	498	19,681,517
JU - JUVENILE SERVICES	56,885	0.1048	60,493		60,493	2	60,495
MA - MAYOR	527,640	0.9716	561,103		561,103	14	561,117
ME - MEDICAL EXAMINER	1,835,520	3.3800	1,951,929		1,951,929	49	1,951,978
MM - ECONOMIC ADVOCACY TRUST	117,960	0.2172	125,441		125,441	3	125,444
MT - TRANSP & PW	1,185,312	2.1827	1,260,485		1,260,485	32	1,260,517
PA - PROPERTY APPRAISER	2,220,134	4.0882	2,360,936		2,360,936	60	2,360,996
PD - POLICE	2,931,939	5.3990	3,117,884		3,117,884	79	3,117,963
PE - REGULATORY & ECONOMIC	882,298	1.6247	938,253		938,253	24	938,277
PU - PUBLIC DEFENDER	2,088,163	3.8452	2,220,595		2,220,595	56	2,220,651
PW - PUBLIC WORKS & WASTE MGMT	946,224	1.7424	1,006,234		1,006,234	25	1,006,259

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

## Activity - GENERAL FUND BLDG RENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	4,936,155	9.0896	5,249,208		5,249,208	133	5,249,341
SubTotal	54,305,473	100.0000	57,749,546		57,749,546	1,348	57,750,894
Total	54,305,473	100.0000	57,749,546		57,749,546	1,348	57,750,894

Allocation Basis: TOTAL GENERAL FUND BUILDING RENT BY DEPARTMENT

Allocation Source: FY15 ISD RENT ROLL - INTERNAL SERVICES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GG - GENERAL GOVT**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	5,399,196		5,399,196	126	5,399,322
SubTotal	100	100.0000	5,399,196		5,399,196	126	5,399,322
Total	100	100.0000	5,399,196		5,399,196	126	5,399,322

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department GG - GENERAL GOVT**

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL	TRAINING	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY
AD - ANIMAL SERVICES	42,141	12,437	8,544	190	0	19,473	0
AT - COUNTY ATTORNEY	1,062,828	31,919	1,235	167	0	17,147	65,166
AU - AUDIT & MGMT	309,713	5,985	440	45	0	4,650	19,224
AV - AVIATION	23,949	0	0	1,731	0	0	0
BU - MGMT & BUDGET	502,817	10,533	4,028	89	0	9,155	30,814
CC - COUNTY COMMISSION	1,437,635	19,790	6,889	236	0	24,268	89,251
CL - CLERK OF COURT	9,926,616	119,409	16,184	1,763	0	180,924	618,544
CO - COMMUNITY ACTION	1,107,005	44,147	33,115	612	0	62,779	61,937
CR - CORRECTIONS &	1,882,544	324,879	21,032	4,168	0	427,823	69,125
CT - COMMUNICATIONS	818,695	19,834	2,139	243	0	24,994	49,607
CU - CULTURAL AFFAIRS	373,780	6,986	4,490	68	0	6,975	22,847
EC - ETHICS AND PUBLIC	4,690	2,376	413	17	0	1,744	0
EL - ELECTIONS	2,441,563	11,404	3,360	129	0	13,224	155,487
ET - INFORMATION TECH	1,079,275	125,089	30,820	943	0	96,781	52,692
FN - FINANCE	93,020	34,918	10,212	429	0	44,031	0
FR - FIRE	617,155	396,088	26,029	3,684	0	0	10,418
GG - GENERAL GOVT	3,531	869	2,662	0	0	0	0
HD - PUBLIC HOUSING &	61,380	0	0	511	0	52,460	0
HR - HUMAN RESOURCES	1,170,717	13,206	2,697	140	9,902	0	73,721
HT - HOMELESS TRUST	7,603	2,459	1,794	24	0	2,470	0
HU - HURRICANE	698	0	698	0	0	0	0
ID - INTERNAL SERVICES	550,489	98,273	163,186	1,111	82,317	114,076	5,179
IG - INSPECTOR GENERAL	78,090	6,727	65,978	48	0	4,941	0
JA - JUDICIAL	21,078,109	0	235	361	0	37,057	1,356,055
JU - JUVENILE SERVICES	92,961	10,490	2,972	133	0	13,660	4,168
LB - LIBRARIES	53,998	39,541	9,397	558	0	0	0
MA - MAYOR	612,803	6,751	433	52	0	5,377	38,661
ME - MEDICAL EXAMINER	2,112,575	11,399	2,688	108	0	11,044	134,491
MM - ECONOMIC	140,162	2,408	921	24	0	2,470	8,643
MP - METROPOLITAN	6,309	2,582	1,379	21	0	2,180	0
MT - TRANSP & PW	1,724,074	335,381	0	4,374	0	0	86,850
OC - ADMIN OFF OF THE	29,455	23,411	6,044	0	0	0	0
PA - PROPERTY	2,624,072	43,719	2,418	487	0	49,990	162,673

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department GG - GENERAL GOVT**

Receiving Department	Total	INSURANCE	EXTERNAL ANNUAL	TRAINING	CONSULTING SVCS	EMPLOYEE PHYSICAL	PROPERTY
PD - POLICE	4,592,954	553,712	30,058	6,063	0	622,119	214,828
PE - REGULATORY &	1,173,375	115,169	43,490	1,234	0	0	64,648
PR - PARKS, REC & OPEN	343,251	81,828	129,739	1,176	0	120,761	0
PU - PUBLIC DEFENDER	2,373,934	0	280	0	0	0	153,003
PW - PUBLIC WORKS &	1,256,085	157,012	0	2,108	0	0	69,332
SP - SEAPORT	5,296	0	0	419	0	0	0
TT - OFFICE OF THE CITT	3,411	1,534	601	11	0	1,163	0
VZ - VIZCAYA	18,515	6,754	2,683	82	0	8,428	0
PUBLIC HEALTH TRUST	33	0	0	4	0	0	0
LEAVE PAYMENTS	5,399,322	0	0	0	0	0	0
ALL OTHER	5,791,932	8,644	130,713	3,438	0	6,684	361,681
Direct Billed	0	0	0	0	0	0	0
Total	73,028,560	2,687,663	769,996	37,001	92,219	1,988,848	3,979,045

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department GG - GENERAL GOVT**

Receiving Department	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS
AD - ANIMAL SERVICES	183	1,207	107	0	0
AT - COUNTY ATTORNEY	239	1,063	94	945,798	0
AU - AUDIT & MGMT	47	288	26	279,008	0
AV - AVIATION	10,227	11,013	978	0	0
BU - MGMT & BUDGET	358	567	50	447,223	0
CC - COUNTY COMMISSION	203	1,504	133	1,295,361	0
CL - CLERK OF COURT	197	11,211	995	8,977,389	0
CO - COMMUNITY ACTION	1,240	3,890	345	898,940	0
CR - CORRECTIONS &	3,400	26,512	2,353	1,003,252	0
CT - COMMUNICATIONS	205	1,549	137	719,987	0
CU - CULTURAL AFFAIRS	353	432	38	331,591	0
EC - ETHICS AND PUBLIC	22	108	10	0	0
EL - ELECTIONS	368	819	73	2,256,699	0
ET - INFORMATION TECH	1,662	5,997	532	764,759	0
FN - FINANCE	459	2,729	242	0	0
FR - FIRE	4,217	23,433	2,080	151,206	0
GG - GENERAL GOVT	0	0	0	0	0
HD - PUBLIC HOUSING &	4,869	3,251	289	0	0
HR - HUMAN RESOURCES	116	892	79	1,069,964	0
HT - HOMELESS TRUST	689	153	14	0	0
HU - HURRICANE	0	0	0	0	0
ID - INTERNAL SERVICES	3,489	7,069	627	75,162	0
IG - INSPECTOR GENERAL	63	306	27	0	0
JA - JUDICIAL	384	2,296	204	19,681,517	0
JU - JUVENILE SERVICES	122	846	75	60,495	0
LB - LIBRARIES	639	3,548	315	0	0
MA - MAYOR	49	333	30	561,117	0
ME - MEDICAL EXAMINER	122	684	61	1,951,978	0
MM - ECONOMIC	85	153	14	125,444	0
MP - METROPOLITAN	0	135	12	0	0
MT - TRANSP & PW	6,655	27,827	2,470	1,260,517	0
OC - ADMIN OFF OF THE	0	0	0	0	0
PA - PROPERTY	416	3,098	275	2,360,996	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department GG - GENERAL GOVT**

Receiving Department	PRINTING	MEMBERSHIPS	EMPLOYEE AWARDS	GENERAL FUND BLDG	LEAVE PAYMENTS
PD - POLICE	6,233	38,556	3,422	3,117,963	0
PE - REGULATORY &	2,007	7,853	697	938,277	0
PR - PARKS, REC & OPEN	1,600	7,483	664	0	0
PU - PUBLIC DEFENDER	0	0	0	2,220,651	0
PW - PUBLIC WORKS &	6,775	13,409	1,190	1,006,259	0
SP - SEAPORT	1,974	2,666	237	0	0
TT - OFFICE OF THE CITT	24	72	6	0	0
VZ - VIZCAYA	0	522	46	0	0
PUBLIC HEALTH TRUST	0	27	2	0	0
LEAVE PAYMENTS	0	0	0	0	5,399,322
ALL OTHER	7,626	21,864	1,941	5,249,341	0
Direct Billed	0	0	0	0	0
Total	67,317	235,365	20,890	57,750,894	5,399,322

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**HR – HUMAN RESOURCES**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HR - HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,220,100			8,220,100
DEPRECIATION	203,576		203,576	
AT - COUNTY ATTORNEY	536,079	63,673	599,752	
AU - AUDIT & MGMT	634	211	845	
BU - MGMT & BUDGET	61,810	8,409	70,219	
CC - COUNTY COMMISSION	4,407	1,504	5,911	
CT - COMMUNICATIONS	104,545	16,116	120,661	
ET - INFORMATION TECH	110,464	18,976	129,440	
FN - FINANCE	28,625	1,292	29,917	
GG - GENERAL GOVT	1,170,688	29	1,170,717	
HR - HUMAN RESOURCES		34,097	34,097	
ID - INTERNAL SERVICES		( 1,361)	( 1,361)	
IG - INSPECTOR GENERAL		2,015	2,015	
MA - MAYOR		18,069	18,069	
LEAVE PAYMENTS		151,402	151,402	
Total Allocated Additions:	2,220,828	314,432	2,535,260	2,535,260
00114 POLL WORKERS (COUNTY EMPLOYEES)	( 8,670)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	( 79,300)			
Total Departmental Cost Adjustments:	( 87,970)			( 87,970)
Total To Be Allocated:	10,352,958	314,432		10,667,390

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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

MIAMI-DADE COUNTY, FL V1

ACTUAL 2015

Version 1.0001-2

	Total	General & Admin	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
Other Expense & Cost					
001 SALARIES	5,671,491	47,118	3,781,178	1,843,195	0
010 FRINGE BENEFITS	1,900,260	285,510	1,086,315	528,435	0
212 LEGAL	( 5,663)	0	0	( 5,663)	0
215 TEMPORARY HELP AGENCY	25,915	16,764	0	9,151	0
223 INDUSTRIAL SERVICE RELATED	266	266	0	0	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	22,303	( 292)	20,095	2,500	0
232 GENERAL AUTO & PROFESSIONAL LIAB	8,825	8,825	0	0	0
241 EQUIPMENT MAINTENANCE	96,052	96,052	0	0	0
245 ITD MAINTENANCE	163,747	150,277	3,932	9,538	0
253 COMMUNICATION EQUIPMENT-RENTAL	37,655	25,027	7,079	5,549	0
260 GSA CHARGES	72,588	23,322	23,963	25,303	0
261 ITD	116,810	114,860	1,950	0	0
262 GENERAL COUNTY SUPPORT CHARGES	155	0	155	0	0
266 CLERK OF COURTS	30,374	797	625	28,952	0
310 TELECOMMUNICATIONS	126,146	98,930	13,629	13,587	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	556	190	366	0	0
312 TRAVEL	5,616	2,487	2,991	138	0
313 AUTOMOBILE REIMBURSEMENT	360	360	0	0	0
314 ADVERTISING	( 4,802)	( 4,976)	0	174	0
315 PRINTING & GRAPHICS	640	566	19	55	0
316 MAILING SERVICES	486	134	0	352	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	100	0	100	0	0
319 PETTY CASH & CHANGE FUNDS	( 137)	175	( 312)	0	0
320 TRAINING	2,130	125	2,005	0	0
321 REIMBURSEMENTS & REFUNDS	( 113,684)	38,355	( 140,278)	( 11,761)	0
322 TAXES, LICENSES & PERMITS	340	0	340	0	0
330 MISCELLANEOUS	33,297	15,724	16,957	616	0
432 EQUIPMENT & NON-CAPITAL TOOLS	941	941	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	27,333	24,582	349	2,402	0
Departmental Totals					
Total Expenditures	8,220,100	946,119	4,821,458	2,452,523	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

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

MIAMI-DADE COUNTY, FL V1

ACTUAL 2015

Version 1.0001-2

	Total	General & Admin	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 8,670)	0	( 8,670)	0	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	( 36,952)	0	0	36,952
00155 TERMINATION PAYMENTS	0	( 35,582)	0	0	35,582
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	( 79,300)	0	( 79,300)	0	0
 Functional Cost	 8,132,130	 873,585	 4,733,488	 2,452,523	 72,534
<b>Allocation Step 1</b>					
Inbound- All Others	2,220,828	18,450	1,480,624	721,754	0
Reallocate Admin Costs		( 892,035)	599,701	292,334	0
1st Allocation	10,352,958	0	6,813,813	3,466,611	72,534
<b>Allocation Step 2</b>					
Inbound- All Others	314,432	2,612	209,632	102,188	0
Reallocate Admin Costs		( 2,612)	1,756	856	0
2nd Allocation	314,432	0	211,388	103,044	0
<b>Total For HR HR - HUMAN RESOURCES</b>					
Total Allocated	10,667,390	0	7,025,201	3,569,655	72,534

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department HR - HUMAN RESOURCES

## Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5127	34,935		34,935	1,155	36,090
AT - COUNTY ATTORNEY	118	0.4515	30,763		30,763		30,763
AU - AUDIT & MGMT	32	0.1224	8,343		8,343		8,343
AV - AVIATION	1,223	4.6794	318,843		318,843	10,545	329,388
BU - MGMT & BUDGET	63	0.2410	16,424		16,424		16,424
CC - COUNTY COMMISSION	167	0.6390	43,538		43,538		43,538
CL - CLERK OF COURT	1,245	4.7635	324,579		324,579	10,735	335,314
CO - COMMUNITY ACTION & HUMAN	432	1.6529	112,625		112,625	3,725	116,350
CR - CORRECTIONS & REHABILITATION	2,944	11.2642	767,519		767,519	25,384	792,903
CT - COMMUNICATIONS	172	0.6581	44,841		44,841		44,841
CU - CULTURAL AFFAIRS	48	0.1837	12,514		12,514	414	12,928
EC - ETHICS AND PUBLIC TRUST	12	0.0459	3,128		3,128	103	3,231
EL - ELECTIONS	91	0.3482	23,724		23,724	785	24,509
ET - INFORMATION TECH	666	2.5482	173,630		173,630		173,630
FN - FINANCE	303	1.1593	78,994		78,994		78,994
FR - FIRE	2,602	9.9556	678,357		678,357	22,436	700,793
HD - PUBLIC HOUSING & COMMUNITY	361	1.3812	94,115		94,115	3,113	97,228
HR - HUMAN RESOURCES	99	0.3788	25,810		25,810		25,810
HT - HOMELESS TRUST	17	0.0650	4,432		4,432	147	4,579
ID - INTERNAL SERVICES	785	3.0035	204,654		204,654	6,769	211,423
IG - INSPECTOR GENERAL	34	0.1301	8,864		8,864	293	9,157
JA - JUDICIAL ADMINISTRATION	255	0.9757	66,480		66,480	2,199	68,679
JU - JUVENILE SERVICES	94	0.3597	24,506		24,506	811	25,317
LB - LIBRARIES	394	1.5075	102,718		102,718	3,397	106,115
MA - MAYOR	37	0.1416	9,646		9,646	319	9,965

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HR - HUMAN RESOURCES**

## Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	76	0.2908	19,814		19,814	655	20,469
MM - ECONOMIC ADVOCACY TRUST	17	0.0650	4,432		4,432	147	4,579
MP - METROPOLITAN PLANNING	15	0.0574	3,911		3,911	129	4,040
MT - TRANSP & PW	3,090	11.8228	805,582		805,582	26,643	832,225
PA - PROPERTY APPRAISER	344	1.3162	89,683		89,683	2,966	92,649
PD - POLICE	4,281	16.3797	1,116,082		1,116,082	36,913	1,152,995
PE - REGULATORY & ECONOMIC	872	3.3364	227,336		227,336	7,519	234,855
PR - PARKS, REC & OPEN SPACES	831	3.1795	216,647		216,647	7,165	223,812
PW - PUBLIC WORKS & WASTE MGMT	1,489	5.6971	388,191		388,191	12,839	401,030
SP - SEAPORT	296	1.1325	77,169		77,169	2,552	79,721
TT - OFFICE OF THE CITT	8	0.0306	2,086		2,086	69	2,155
VZ - VIZCAYA	58	0.2219	15,121		15,121	500	15,621
PUBLIC HEALTH TRUST	3	0.0115	782		782	26	808
ALL OTHER	2,428	9.2899	632,995		632,995	20,935	653,930
SubTotal	26,136	100.0000	6,813,813		6,813,813	211,388	7,025,201
Total	26,136	100.0000	6,813,813		6,813,813	211,388	7,025,201

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HR - HUMAN RESOURCES**

## Activity - EMPLOYEE &amp; LABOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	119	0.4991	17,300		17,300	540	17,840
AU - AUDIT & MGMT	2	0.0084	291		291		291
AV - AVIATION	1,097	4.6005	159,483		159,483	4,978	164,461
BU - MGMT & BUDGET	25	0.1048	3,635		3,635		3,635
CC - COUNTY COMMISSION	6	0.0252	872		872		872
CL - CLERK OF COURT	1,119	4.6928	162,681		162,681	5,078	167,759
CO - COMMUNITY ACTION & HUMAN	406	1.7027	59,025		59,025	1,842	60,867
CR - CORRECTIONS & REHABILITATION	2,893	12.1325	420,587		420,587	13,128	433,715
CT - COMMUNICATIONS	159	0.6668	23,116		23,116		23,116
CU - CULTURAL AFFAIRS	24	0.1007	3,489		3,489	109	3,598
EC - ETHICS AND PUBLIC TRUST	5	0.0210	727		727	23	750
EL - ELECTIONS	72	0.3020	10,467		10,467	327	10,794
ET - INFORMATION TECH	628	2.6337	91,299		91,299		91,299
FN - FINANCE	260	1.0904	37,799		37,799		37,799
FR - FIRE	2,546	10.6773	370,140		370,140	11,553	381,693
HD - PUBLIC HOUSING & COMMUNITY	321	1.3462	46,667		46,667	1,457	48,124
HR - HUMAN RESOURCES	57	0.2390	8,287		8,287		8,287
HT - HOMELESS TRUST	11	0.0461	1,599		1,599	50	1,649
ID - INTERNAL SERVICES	685	2.8727	99,586		99,586	3,108	102,694
JU - JUVENILE SERVICES	81	0.3397	11,776		11,776	368	12,144
LB - LIBRARIES	377	1.5810	54,809		54,809	1,711	56,520
ME - MEDICAL EXAMINER	53	0.2223	7,705		7,705	241	7,946
MM - ECONOMIC ADVOCACY TRUST	13	0.0545	1,890		1,890	59	1,949
MP - METROPOLITAN PLANNING	2	0.0084	291		291	9	300
MT - TRANSP & PW	2,976	12.4806	432,654		432,654	13,504	446,158



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HR - HUMAN RESOURCES**

## Activity - EMPLOYEE &amp; LABOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PA - PROPERTY APPRAISER	311	1.3043	45,214		45,214	1,411	46,625
PD - POLICE	4,211	17.6598	612,199		612,199	19,108	631,307
PE - REGULATORY & ECONOMIC	741	3.1076	107,727		107,727	3,362	111,089
PR - PARKS, REC & OPEN SPACES	747	3.1327	108,600		108,600	3,390	111,990
PW - PUBLIC WORKS & WASTE MGMT	1,386	5.8125	201,498		201,498	6,289	207,787
SP - SEAPORT	247	1.0359	35,909		35,909	1,121	37,030
VZ - VIZCAYA	41	0.1719	5,961		5,961	186	6,147
ALL OTHER	2,224	9.3269	323,328		323,328	10,092	333,420
SubTotal	23,845	100.0000	3,466,611		3,466,611	103,044	3,569,655
Total	23,845	100.0000	3,466,611		3,466,611	103,044	3,569,655

Allocation Basis: NUMBER OF UNION EMPLOYEES BY DEPARTMENT

Allocation Source: FY15 UNION EMPLOYEE COUNT - HUMAN RESOURCES

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HR - HUMAN RESOURCES**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	72,534		72,534		72,534
SubTotal	100	100.0000	72,534		72,534		72,534
Total	100	100.0000	72,534		72,534		72,534

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department HR - HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
AD - ANIMAL SERVICES	53,930	36,090	17,840	0
AT - COUNTY ATTORNEY	30,763	30,763	0	0
AU - AUDIT & MGMT	8,634	8,343	291	0
AV - AVIATION	493,849	329,388	164,461	0
BU - MGMT & BUDGET	20,059	16,424	3,635	0
CC - COUNTY COMMISSION	44,410	43,538	872	0
CL - CLERK OF COURT	503,073	335,314	167,759	0
CO - COMMUNITY ACTION	177,217	116,350	60,867	0
CR - CORRECTIONS &	1,226,618	792,903	433,715	0
CT - COMMUNICATIONS	67,957	44,841	23,116	0
CU - CULTURAL AFFAIRS	16,526	12,928	3,598	0
EC - ETHICS AND PUBLIC	3,981	3,231	750	0
EL - ELECTIONS	35,303	24,509	10,794	0
ET - INFORMATION TECH	264,929	173,630	91,299	0
FN - FINANCE	116,793	78,994	37,799	0
FR - FIRE	1,082,486	700,793	381,693	0
HD - PUBLIC HOUSING &	145,352	97,228	48,124	0
HR - HUMAN RESOURCES	34,097	25,810	8,287	0
HT - HOMELESS TRUST	6,228	4,579	1,649	0
ID - INTERNAL SERVICES	314,117	211,423	102,694	0
IG - INSPECTOR GENERAL	9,157	9,157	0	0
JA - JUDICIAL	68,679	68,679	0	0
JU - JUVENILE SERVICES	37,461	25,317	12,144	0
LB - LIBRARIES	162,635	106,115	56,520	0
MA - MAYOR	9,965	9,965	0	0
ME - MEDICAL EXAMINER	28,415	20,469	7,946	0
MM - ECONOMIC	6,528	4,579	1,949	0
MP - METROPOLITAN	4,340	4,040	300	0
MT - TRANSP & PW	1,278,383	832,225	446,158	0
PA - PROPERTY	139,274	92,649	46,625	0
PD - POLICE	1,784,302	1,152,995	631,307	0
PE - REGULATORY &	345,944	234,855	111,089	0
PR - PARKS, REC & OPEN	335,802	223,812	111,990	0



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department HR - HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES	EMPLOYEE & LABOR	LEAVE PAYMENTS
PW - PUBLIC WORKS &	608,817	401,030	207,787	0
SP - SEAPORT	116,751	79,721	37,030	0
TT - OFFICE OF THE CITT	2,155	2,155	0	0
VZ - VIZCAYA	21,768	15,621	6,147	0
PUBLIC HEALTH TRUST	808	808	0	0
LEAVE PAYMENTS	72,534	0	0	72,534
ALL OTHER	987,350	653,930	333,420	0
Direct Billed	0	0	0	0
Total	10,667,390	7,025,201	3,569,655	72,534

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**ID – INTERNAL SERVICES**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ID - INTERNAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	307,039,953			307,039,953
314 ADVERTISING	( 71,550)			
501 GENERAL FUND-TRF OUT	( 25,052,883)			
510 OTHER SPECIAL REVENUE-TRF OUT	( 60,280)			
522 OTHER SPEC OBLIGATIONS	( 17,846,000)			
570 INTRAFUND TRANSFER	( 10,715,952)			
710 PRINCIPAL PAYMENTS	( 1,496,369)			
730 INTEREST PAYMENTS	( 1,940,051)			
910 LAND ACQUISITION	( 89,352)			
921 BUILDING IMPROVEMENTS	( 8,008,404)			
940 PLANNING PHASE	( 50,517)			
941 ARCHITECTURAL/ENGINEERING COSTS	( 378,849)			
942 CONSTRUCTION PHASE	( 3,088,792)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 903,665)			
951 AUTOMOBILES & VEHICLES	( 4,690,522)			
955 MACHINERY,EQUIP,FURN., & OTHER > 500	( 123,825)			
990 INFRASTRUCTURE	( 19,107)			
991 INFRASTRUCTURE MAINTENANCE	( 6,048)			
Total Deductions:	( 74,542,166)			( 74,542,166)
DEPRECIATION	13,626,964		13,626,964	
AT - COUNTY ATTORNEY	2,453,834	291,452	2,745,286	
AU - AUDIT & MGMT	10,640	3,544	14,184	
BU - MGMT & BUDGET	117,705	16,755	134,460	
CC - COUNTY COMMISSION	634,007	404,693	1,038,700	
CT - COMMUNICATIONS	118,223	25,038	143,261	
ET - INFORMATION TECH	311,806	150,469	462,275	
FN - FINANCE	1,732,189	78,179	1,810,368	
GG - GENERAL GOVT	550,474	15	550,489	
HR - HUMAN RESOURCES	304,240	9,877	314,117	
ID - INTERNAL SERVICES		( 264,208)	( 264,208)	
IG - INSPECTOR GENERAL		391,220	391,220	

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ID - INTERNAL SERVICES**

MA - MAYOR		143,274	143,274	
LEAVE PAYMENTS		1,126,670	1,126,670	
Total Allocated Additions:	19,860,082	2,376,978	22,237,060	22,237,060
00114 POLL WORKERS (COUNTY EMPLOYEES)	( 72,096)			
00154 PAYMENT FOR UNUSED SICK LEAVE	0			
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	( 17,338,318)			
349 OTHER CHARGES FOR SERVICES	( 174,976,516)			
361 INTEREST EARNINGS	( 102,047)			
362 RENTS & ROYALTIES	( 1,595,175)			
364 FIXED ASSETS	( 42,228)			
369 OTHER MISCELLANEOUS REVENUES	( 508,119)			
DIRECT COST ADJUSTMENT	( 27,612,450)			
Total Departmental Cost Adjustments:	( 222,246,949)		( 222,246,949)	
Total To Be Allocated:	30,110,920	2,376,978	32,487,898	



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

MIAMI-DADE COUNTY, FL V1

ACTUAL 2015

Version 1.0001-2

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
Other Expense & Cost					
001 SALARIES	56,062,084	3,736,231	15,927,903	2,914,544	6,002,034
010 FRINGE BENEFITS	16,621,039	1,197,010	4,847,616	944,965	1,657,366
031 DEPARTURE INCENTIVE PROGRAM DIP	94	94	0	0	0
115 INTERPRETERS	2,395	2,395	0	0	0
210 ACCOUNTING & AUDITING	286,578	0	0	0	0
211 CONSULTING SERVICES	3,275	0	0	0	0
212 LEGAL	8,528	0	525	1,350	0
213 BANK & TRUSTEE/PAYING AGENT FEES	27,852	14,465	0	0	1,924
215 TEMPORARY HELP AGENCY	1,289,151	136,361	279,020	27,788	47,270
216 HEALTH RELATED SERVICES	181	0	0	0	0
220 ELECTRICAL SERVICES	11,085,918	97,146	258,743	103,300	0
221 WATER AND DISPOSAL SERVICES	2,516,038	6,761	232,543	19,367	0
222 OTHER UTILITIES RELATED	54	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	25,855,519	832,235	399,416	51,738	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	778,765	3,925	( 23,740)	121,173	6,585
230 HEALTH INSURANCE	9,788	0	8,060	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	562,638	25,913	159,118	29,173	55,560
233 METROBUS AND METRORAIL	( 4,217)	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	7,845,319	0	7,714,170	13,028	0
241 EQUIPMENT MAINTENANCE	63,919	3,227	4,640	195	2,007
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	3,429,503	47,380	12,094	4,093	774
245 ITD MAINTENANCE	2,226,003	65,966	419,090	23,252	68,093
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	124,514	5,479	26,967	5,080	4,320
251 BUILDINGS COUNTY OWNED: RENTAL	3,602,096	313,482	95,280	180,446	614,272
252 VEHICLES-RENTAL	16,821	0	4,073	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	66,847	5,513	280	0	30,511
254 HEAVY EQUIPMENT RENTAL	30,444	0	0	7,914	0
255 RENT PAYMENTS TO LESSORS	6,001,704	177,951	0	474,491	0
259 OTHER RENTAL EXPENSE	3,024	201	0	0	0
260 GSA CHARGES	33,773,173	192,056	661,137	1,876,438	98,839
261 ITD	4,546,748	235,100	1,247,694	209,331	429,066
262 GENERAL COUNTY SUPPORT CHARGES	4,159,520	20	400	0	3,800,150
264 CORRECTIONS AND REHAB SERVICES	47,928	47,928	0	0	0
265 PARKS & RECREATION SERVICES	138,090	0	0	163	0
266 CLERK OF COURTS	27,740	472	0	2,026	17,666
290 TAX COLLECTOR DISTRIBUTION	605,182	382,944	0	0	0
310 TELECOMMUNICATIONS	887,398	60,915	182,207	27,766	84,592
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	29,300	295	6,073	0	8,544

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
312 TRAVEL	36,401	4,389	6,234	0	6,287
313 AUTOMOBILE REIMBURSEMENT	97,207	3,883	43,688	10,285	3,768
*314 ADVERTISING	71,550	71,550	0	0	0
315 PRINTING & GRAPHICS	677,909	3,584	0	673,159	375
316 MAILING SERVICES	84,639	128	0	84,422	42
317 OTHER COMMUNICATION EXPENSES	1,140	0	0	0	1,140
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	31	10	0	0	0
319 PETTY CASH & CHANGE FUNDS	2,998	351	144	765	0
320 TRAINING	64,675	2,397	14,521	200	1,303
321 REIMBURSEMENTS & REFUNDS	( 1,672,817)	( 468,570)	523,452	( 91)	0
322 TAXES, LICENSES & PERMITS	239,744	1,290	104,725	16,315	0
330 MISCELLANEOUS	677,539	1,031	145,294	23,856	55,313
410 FUEL & LUBRICANTS	24,452,805	0	24,446,252	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	14,785,135	266	14,781,127	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	663,656	4,395	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	1,290,357	3,882	1,246,465	2,434	35
433 INVENTORY, MATERIALS, PARTS & SUPPLI	282,870	0	623	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	416,796	24,590	0	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	950,043	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	6,554,190	22,560	79,881	6,199,224	83,288
471 COMPUTER SUPPLIES	9,474	0	968	0	0
491 RECREATIONAL SUPPLIES	2,288	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	1,270	0	1,270	0	0
493 CLOTHING & UNIFORMS	87,125	0	48,085	5,355	0
496 OTHER MATERIALS & SUPPLIES	57,215	0	21,882	0	0
*501 GENERAL FUND-TRF OUT	25,052,883	25,052,883	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	60,280	60,280	0	0	0
*522 OTHER SPEC OBLIGATIONS	17,846,000	17,846,000	0	0	0
*570 INTRAFUND TRANSFER	10,715,952	10,715,952	0	0	0
602 SPECIAL TRANSPORTATION	3,349	0	0	0	3,349
616 PP&E FOR OUTSIDE AGENCIES BY OCED GR	795	0	795	0	0
*710 PRINCIPAL PAYMENTS	1,496,369	1,496,369	0	0	0
*730 INTEREST PAYMENTS	1,940,051	1,940,051	0	0	0
*910 LAND ACQUISITION	89,352	89,352	0	0	0
*921 BUILDING IMPROVEMENTS	8,008,404	8,008,404	0	0	0
*940 PLANNING PHASE	50,517	50,517	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	378,849	378,849	0	0	0
*942 CONSTRUCTION PHASE	3,088,792	3,088,792	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	903,665	903,665	0	0	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
*951 AUTOMOBILES & VEHICLES	4,690,522	4,690,522	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	123,825	123,825	0	0	0
*990 INFRASTRUCTURE	19,107	19,107	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	6,048	6,048	0	0	0
Departmental Totals					
Total Expenditures	307,039,953	81,737,817	73,928,715	14,053,545	13,084,473
Deductions					
Total Deductions	( 74,542,166)	( 74,542,166)	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 72,096)	( 8,303)	( 5,184)	( 12,943)	( 8,649)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	( 890,054)	0	0	0
00155 TERMINATION PAYMENTS	0	( 544,142)	0	0	0
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	( 17,338,318)	0	0	0	0
349 OTHER CHARGES FOR SERVICES	( 174,976,516)	205,344	( 80,813,272)	( 13,250,774)	0
361 INTEREST EARNINGS	( 102,047)	0	( 28,231)	( 22)	0
362 RENTS & ROYALTIES	( 1,595,175)	0	0	0	0
364 FIXED ASSETS	( 42,228)	0	( 42,228)	0	0
369 OTHER MISCELLANEOUS REVENUES	( 508,119)	0	0	0	0
DIRECT COST ADJUSTMENT	( 27,612,450)	0	6,960,200	( 789,806)	( 13,075,824)
Functional Cost	10,250,838	5,958,496	0	0	0
Allocation Step 1					
Inbound- All Others	19,860,082	1,323,566	5,642,484	1,032,482	2,126,230
Reallocate Admin Costs		( 7,282,062)	2,216,648	405,610	835,288
Unallocated Costs	( 11,418,338)	0	0	0	0
1st Allocation	18,692,582	0	7,859,132	1,438,092	2,961,518

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

MIAMI-DADE COUNTY, FL V1  
ACTUAL 2015      Version 1.0001-2

	Total	General & Admin	FLEET MANAGEMENT	MATERIALS MANAGEMENT	RISK MANAGEMENT
Allocation Step 2					
Inbound- All Others	2,376,978	158,413	675,327	123,574	254,480
Reallocate Admin Costs		( 158,413)	48,221	8,824	18,171
Unallocated Costs	( 290,611)	0	0	0	0
2nd Allocation	2,086,367	0	723,548	132,398	272,651
Total For ID ID - INTERNAL SERVICES					
Total Allocated	20,778,949	0	8,582,680	1,570,490	3,234,169

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
Other Expense & Cost					
001 SALARIES	13,106,142	5,658,855	2,318,957	0	5,018,569
010 FRINGE BENEFITS	4,084,676	1,515,189	657,950	0	1,343,406
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0	0	0	0
115 INTERPRETERS	0	0	0	0	0
210 ACCOUNTING & AUDITING	209,466	75,235	577	0	0
211 CONSULTING SERVICES	3,275	0	0	0	0
212 LEGAL	3,750	2,903	0	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	11,463	0	0	0	0
215 TEMPORARY HELP AGENCY	311,624	137,770	299,718	0	42,586
216 HEALTH RELATED SERVICES	181	0	0	0	0
220 ELECTRICAL SERVICES	10,595,418	0	0	0	0
221 WATER AND DISPOSAL SERVICES	2,247,682	0	0	0	1,181
222 OTHER UTILITIES RELATED	54	0	0	0	0
223 INDUSTRIAL SERVICE RELATED	24,499,883	110	220	0	282
224 OTHER OUTSIDE CONTRACTUAL SERVICES	660,478	0	10,000	0	344
230 HEALTH INSURANCE	1,728	0	0	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	143,720	43,352	11,700	0	83,730
233 METROBUS AND METRORAIL	( 4,217)	0	0	0	0
240 OUTSIDE CONTRACTUAL SVCS.	118,121	0	0	0	0
241 EQUIPMENT MAINTENANCE	53,625	0	125	0	100
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	3,163,861	0	0	0	0
245 ITD MAINTENANCE	352,499	49,027	24,080	0	72,201
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	80,996	380	180	0	1,112
251 BUILDINGS COUNTY OWNED: RENTAL	1,049,584	644,264	390,420	0	209,918
252 VEHICLES-RENTAL	12,748	0	0	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	10,102	6,076	837	0	5,531
254 HEAVY EQUIPMENT RENTAL	22,530	0	0	0	0
255 RENT PAYMENTS TO LESSORS	2,916,872	0	0	0	0
259 OTHER RENTAL EXPENSE	0	2,823	0	0	0
260 GSA CHARGES	14,128,884	11,022	22,094	0	7,230,421
261 ITD	775,819	835,432	333,559	0	412,776
262 GENERAL COUNTY SUPPORT CHARGES	3,725	352,000	0	0	0
264 CORRECTIONS AND REHAB SERVICES	0	0	0	0	0
265 PARKS & RECREATION SERVICES	98,861	0	0	0	39,066
266 CLERK OF COURTS	10	423	3,873	0	2,920
290 TAX COLLECTOR DISTRIBUTION	222,238	0	0	0	0
310 TELECOMMUNICATIONS	352,813	85,207	35,888	0	34,095
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	1,099	8,214	2,338	0	2,237

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
312 TRAVEL	6,766	3,627	2,026	0	5,042
313 AUTOMOBILE REIMBURSEMENT	31,628	521	0	0	5,407
*314 ADVERTISING	0	0	0	0	0
315 PRINTING & GRAPHICS	59	441	111	0	78
316 MAILING SERVICES	0	0	0	0	0
317 OTHER COMMUNICATION EXPENSES	0	0	0	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	21	0	0	0	0
319 PETTY CASH & CHANGE FUNDS	1,124	130	180	0	278
320 TRAINING	19,276	15,411	3,850	0	6,845
321 REIMBURSEMENTS & REFUNDS	( 1,364,608)	0	0	0	( 363,000)
322 TAXES,LICENSES & PERMITS	18,991	1,550	0	0	96,873
330 MISCELLANEOUS	25,833	3,354	351,851	0	70,247
410 FUEL & LUBRICANTS	6,553	0	0	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	3,742	0	0	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	659,261	0	0	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	35,226	318	944	0	1,053
433 INVENTORY, MATERIALS, PARTS & SUPPLI	282,247	0	0	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	392,206	0	0	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	161,510	0	0	0	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	67,035	22,697	21,652	0	53,162
471 COMPUTER SUPPLIES	8,506	0	0	0	0
491 RECREATIONAL SUPPLIES	2,288	0	0	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0	0	0	0
493 CLOTHING & UNIFORMS	32,486	0	1,099	0	100
496 OTHER MATERIALS & SUPPLIES	35,333	0	0	0	0
*501 GENERAL FUND-TRF OUT	0	0	0	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0	0	0	0
*522 OTHER SPEC OBLIGATIONS	0	0	0	0	0
*570 INTRAFUND TRANSFER	0	0	0	0	0
602 SPECIAL TRANSPORTATION	0	0	0	0	0
616 PP&E FOR OUTSIDE AGENCIES BY OCED GR	0	0	0	0	0
*710 PRINCIPAL PAYMENTS	0	0	0	0	0
*730 INTEREST PAYMENTS	0	0	0	0	0
*910 LAND ACQUISITION	0	0	0	0	0
*921 BUILDING IMPROVEMENTS	0	0	0	0	0
*940 PLANNING PHASE	0	0	0	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0	0	0	0
*942 CONSTRUCTION PHASE	0	0	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0	0	0	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
*951 AUTOMOBILES & VEHICLES	0	0	0	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0	0	0	0
*990 INFRASTRUCTURE	0	0	0	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
Departmental Totals					
Total Expenditures	79,665,193	9,476,331	4,494,229	0	14,376,560
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 7,455)	( 3,709)	( 7,054)	0	( 12,128)
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0	0	890,054	0
00155 TERMINATION PAYMENTS	0	0	0	544,142	0
REVENUES:	0	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	( 13,044,847)	( 4,293,471)	0	0
349 OTHER CHARGES FOR SERVICES	( 57,257,440)	( 1,940,860)	0	0	( 18,580,488)
361 INTEREST EARNINGS	( 3)	( 9,804)	0	0	0
362 RENTS & ROYALTIES	( 1,259,554)	0	0	0	0
364 FIXED ASSETS	0	0	0	0	0
369 OTHER MISCELLANEOUS REVENUES	( 433,721)	( 1,166)	( 73,232)	0	0
DIRECT COST ADJUSTMENT	( 20,707,020)	0	0	0	0
Functional Cost	0	( 5,524,055)	120,472	1,434,196	( 4,216,056)
Allocation Step 1					
Inbound- All Others	4,642,872	2,004,658	821,494	0	1,777,836
Reallocate Admin Costs	1,823,950	787,529	322,724	0	698,422
Unallocated Costs	0	0	0	0	1,739,798
1st Allocation	6,466,822	( 2,731,868)	1,264,690	1,434,196	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

	FACILITIES & UTILITIES MG	PROCUREMENT MGMT	SMALL BUSINESS	LEAVE PAYMENTS	DESIGN & CONSTRUCT
Allocation Step 2					
Inbound- All Others	555,688	239,930	98,322	0	212,782
Reallocate Admin Costs	39,678	17,132	7,020	0	15,193
Unallocated Costs	0	0	0	0	( 227,975)
2nd Allocation	595,366	257,062	105,342	0	0
Total For ID ID - INTERNAL SERVICES					
Total Allocated	7,062,188	( 2,474,806)	1,370,032	1,434,196	0



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	REAL ESTATE	MAJOR CAPITAL
Other Expense & Cost		
001 SALARIES	1,378,849	0
010 FRINGE BENEFITS	372,861	0
031 DEPARTURE INCENTIVE PROGRAM DIP	0	0
115 INTERPRETERS	0	0
210 ACCOUNTING & AUDITING	1,200	100
211 CONSULTING SERVICES	0	0
212 LEGAL	0	0
213 BANK & TRUSTEE/PAYING AGENT FEES	0	0
215 TEMPORARY HELP AGENCY	7,014	0
216 HEALTH RELATED SERVICES	0	0
220 ELECTRICAL SERVICES	31,311	0
221 WATER AND DISPOSAL SERVICES	8,504	0
222 OTHER UTILITIES RELATED	0	0
223 INDUSTRIAL SERVICE RELATED	1,560	70,075
224 OTHER OUTSIDE CONTRACTUAL SERVICES	0	0
230 HEALTH INSURANCE	0	0
232 GENERAL AUTO & PROFESSIONAL LIAB	10,372	0
233 METROBUS AND METRORAIL	0	0
240 OUTSIDE CONTRACTUAL SVCS.	0	0
241 EQUIPMENT MAINTENANCE	0	0
244 OUTSIDE MAINTENANCE:BUILDINGS & GROU	0	201,301
245 ITD MAINTENANCE	5,213	1,146,582
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	0	0
251 BUILDINGS COUNTY OWNED: RENTAL	104,430	0
252 VEHICLES-RENTAL	0	0
253 COMMUNICATION EQUIPMENT-RENTAL	7,997	0
254 HEAVY EQUIPMENT RENTAL	0	0
255 RENT PAYMENTS TO LESSORS	2,432,390	0
259 OTHER RENTAL EXPENSE	0	0
260 GSA CHARGES	54,467	9,497,815
261 ITD	67,971	0
262 GENERAL COUNTY SUPPORT CHARGES	0	3,225
264 CORRECTIONS AND REHAB SERVICES	0	0
265 PARKS & RECREATION SERVICES	0	0
266 CLERK OF COURTS	350	0
290 TAX COLLECTOR DISTRIBUTION	0	0
310 TELECOMMUNICATIONS	13,442	10,473
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	500	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	REAL ESTATE	MAJOR CAPITAL
312 TRAVEL	2,030	0
313 AUTOMOBILE REIMBURSEMENT	( 2,006)	33
*314 ADVERTISING	0	0
315 PRINTING & GRAPHICS	102	0
316 MAILING SERVICES	47	0
317 OTHER COMMUNICATION EXPENSES	0	0
318 REFUNDS, CASH SHORTAGES & BAD DEBT E	0	0
319 PETTY CASH & CHANGE FUNDS	26	0
320 TRAINING	872	0
321 REIMBURSEMENTS & REFUNDS	0	0
322 TAXES, LICENSES & PERMITS	0	0
330 MISCELLANEOUS	760	0
410 FUEL & LUBRICANTS	0	0
430 AUTOMOTIVE REPAIR & MAINT SUPPLIES	0	0
431 BLDGS, RDWYS, & STRUCT REPAIR & MNT	0	0
432 EQUIPMENT & NON-CAPITAL TOOLS	0	0
433 INVENTORY, MATERIALS, PARTS & SUPPLI	0	0
435 OTHER REPAIR & MAINTENANCE SUPPLIES	0	0
450 CONSTRUCTION MATERIALS & SUPPLIES	0	788,533
470 OFFICE SUPPLIES & MINOR EQUIPMENT	4,691	0
471 COMPUTER SUPPLIES	0	0
491 RECREATIONAL SUPPLIES	0	0
492 INSTITUTIONAL, MEDICAL & FOOD SUPPLI	0	0
493 CLOTHING & UNIFORMS	0	0
496 OTHER MATERIALS & SUPPLIES	0	0
*501 GENERAL FUND-TRF OUT	0	0
*510 OTHER SPECIAL REVENUE-TRF OUT	0	0
*522 OTHER SPEC OBLIGATIONS	0	0
*570 INTRAFUND TRANSFER	0	0
602 SPECIAL TRANSPORTATION	0	0
616 PP&E FOR OUTSIDE AGENCIES BY OCED GR	0	0
*710 PRINCIPAL PAYMENTS	0	0
*730 INTEREST PAYMENTS	0	0
*910 LAND ACQUISITION	0	0
*921 BUILDING IMPROVEMENTS	0	0
*940 PLANNING PHASE	0	0
*941 ARCHITECTURAL/ENGINEERING COSTS	0	0
*942 CONSTRUCTION PHASE	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	0	0

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department ID - INTERNAL SERVICES

	REAL ESTATE	MAJOR CAPITAL
*951 AUTOMOBILES & VEHICLES	0	0
*955 MACHINERY,EQUIP,FURN., & OTHER > 500	0	0
*990 INFRASTRUCTURE	0	0
*991 INFRASTRUCTURE MAINTENANCE	0	0
Departmental Totals		
Total Expenditures	4,504,953	11,718,137
Deductions		
Total Deductions	0	0
Cost Adjustments		
00114 POLL WORKERS (COUNTY EMPLOYEES ONL	( 6,671)	0
00154 PAYMENT FOR UNUSED SICK LEAVE	0	0
00155 TERMINATION PAYMENTS	0	0
REVENUES:	0	0
341 GENERAL GOV (NOT COURT RELATED)	0	0
349 OTHER CHARGES FOR SERVICES	( 3,339,026)	0
361 INTEREST EARNINGS	0	( 63,987)
362 RENTS & ROYALTIES	( 335,621)	0
364 FIXED ASSETS	0	0
369 OTHER MISCELLANEOUS REVENUES	0	0
DIRECT COST ADJUSTMENT	0	0
Functional Cost	823,635	11,654,150
Allocation Step 1		
Inbound- All Others	488,460	0
Reallocate Admin Costs	191,891	0
Unallocated Costs	( 1,503,986)	( 11,654,150)
1st Allocation	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ID - INTERNAL SERVICES**

	REAL ESTATE	MAJOR CAPITAL
Allocation Step 2		
Inbound- All Others	58,462	0
Reallocate Admin Costs	4,174	0
Unallocated Costs	( 62,636)	0
2nd Allocation	0	0
Total For ID ID - INTERNAL SERVICES		
Total Allocated	0	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ID - INTERNAL SERVICES**

## Activity - FLEET MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	7,859,132		7,859,132	723,548	8,582,680
SubTotal	100	100.0000	7,859,132		7,859,132	723,548	8,582,680
Total	100	100.0000	7,859,132		7,859,132	723,548	8,582,680

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ID - INTERNAL SERVICES**

## Activity - MATERIALS MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	1,438,092		1,438,092	132,398	1,570,490
SubTotal	100	100.0000	1,438,092		1,438,092	132,398	1,570,490
Total	100	100.0000	1,438,092		1,438,092	132,398	1,570,490

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ID - INTERNAL SERVICES**

## Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	2,961,518		2,961,518	272,651	3,234,169
SubTotal	100	100.0000	2,961,518		2,961,518	272,651	3,234,169
Total	100	100.0000	2,961,518		2,961,518	272,651	3,234,169

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ID - INTERNAL SERVICES**

## Activity - FACILITIES &amp; UTILITIES MG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ID - INTERNAL SERVICES (GRANTEE)	100	100.0000	6,466,822		6,466,822	595,366	7,062,188
SubTotal	100	100.0000	6,466,822		6,466,822	595,366	7,062,188
Total	100	100.0000	6,466,822		6,466,822	595,366	7,062,188

Allocation Basis: DIRECT ALLOCATION TO INTERNAL SERVICES

Allocation Source: DIRECT ASSIGNMENT AS PRIMARY BENEFICIARY



## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department ID - INTERNAL SERVICES

## Activity - PROCUREMENT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	4,896,030.83	0.4767	-13,023		-13,023	1,885	-11,138
AT - COUNTY ATTORNEY	143,597.16	0.0140	-382		-382		-382
AU - AUDIT & MGMT	38,870.24	0.0038	-103		-103		-103
BU - MGMT & BUDGET	93,768,707.28	9.1302	-249,425		-249,425		-249,425
CC - COUNTY COMMISSION	408,940.86	0.0398	-1,088		-1,088		-1,088
CL - CLERK OF COURT	2,171,407.25	0.2114	-5,776		-5,776	836	-4,940
CO - COMMUNITY ACTION & HUMAN	61,107,021.71	5.9500	-162,545		-162,545	23,523	-139,022
CR - CORRECTIONS & REHABILITATION	17,124,491.49	1.6674	-45,551		-45,551	6,592	-38,959
CT - COMMUNICATIONS	1,141,324.40	0.1111	-3,036		-3,036		-3,036
CU - CULTURAL AFFAIRS	3,480,627.39	0.3389	-9,258		-9,258	1,340	-7,918
EL - ELECTIONS	3,162,338.20	0.3079	-8,412		-8,412	1,217	-7,195
ET - INFORMATION TECH	73,398,394.78	7.1468	-195,240		-195,240		-195,240
FN - FINANCE	4,427,982.98	0.4312	-11,778		-11,778		-11,778
FR - FIRE	32,262,261.07	3.1414	-85,818		-85,818	12,419	-73,399
GG - GENERAL GOVT	11,699.63	0.0011	-31		-31		-31
HD - PUBLIC HOUSING & COMMUNITY	250,957.88	0.0244	-668		-668	97	-571
HR - HUMAN RESOURCES	952,782.35	0.0928	-2,534		-2,534		-2,534
HT - HOMELESS TRUST	29,663,484.46	2.8883	-78,905		-78,905	11,419	-67,486
ID - INTERNAL SERVICES	184,943,863.98	18.0079	-491,952		-491,952		-491,952
IG - INSPECTOR GENERAL	10,557.28	0.0010	-28		-28	4	-24
JU - JUVENILE SERVICES	1,642,913.29	0.1600	-4,370		-4,370	632	-3,738
LB - LIBRARIES	3,126,715.40	0.3044	-8,317		-8,317	1,204	-7,113
MA - MAYOR	18,717.83	0.0018	-50		-50	7	-43
ME - MEDICAL EXAMINER	1,730,697.86	0.1685	-4,604		-4,604	666	-3,938
MM - ECONOMIC ADVOCACY TRUST	24,328.39	0.0024	-65		-65	9	-56

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ID - INTERNAL SERVICES**

## Activity - PROCUREMENT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	1,750,736.07	0.1705	-4,657		-4,657	674	-3,983
MT - TRANSP & PW	236,972,723.05	23.0738	-630,351		-630,351	91,225	-539,126
OC - ADMIN OFF OF THE COURTS	557,188.62	0.0543	-1,482		-1,482	214	-1,268
PA - PROPERTY APPRAISER	2,828,987.49	0.2755	-7,525		-7,525	1,089	-6,436
PD - POLICE	25,448,512.09	2.4779	-67,693		-67,693	9,796	-57,897
PE - REGULATORY & ECONOMIC	4,501,200.47	0.4383	-11,973		-11,973	1,733	-10,240
PR - PARKS, REC & OPEN SPACES	58,501,986.43	5.6963	-155,616		-155,616	22,520	-133,096
PU - PUBLIC DEFENDER	41,408.86	0.0040	-110		-110	16	-94
PW - PUBLIC WORKS & WASTE MGMT	127,583,930.96	12.4228	-339,374		-339,374	49,113	-290,261
SP - SEAPORT	47,241,404.44	4.5999	-125,662		-125,662	18,186	-107,476
TT - OFFICE OF THE CITT	161,747.14	0.0157	-430		-430	62	-368
VZ - VIZCAYA	982,716.44	0.0957	-2,614		-2,614	378	-2,236
ALL OTHER	534,544.29	0.0521	-1,422		-1,422	206	-1,216
SubTotal	1,027,015,800.34	100.0000	-2,731,868		-2,731,868	257,062	-2,474,806
Total	1,027,015,800.34	100.0000	-2,731,868		-2,731,868	257,062	-2,474,806

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT

Allocation Source: FY15 PO PAYMENTS BY DEPARTMENT - FINANCE

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department ID - INTERNAL SERVICES

## Activity - SMALL BUSINESS DEVELOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	4,896,030.83	0.4767	6,029		6,029	772	6,801
AT - COUNTY ATTORNEY	143,597.16	0.0140	177		177		177
AU - AUDIT & MGMT	38,870.24	0.0038	48		48		48
BU - MGMT & BUDGET	93,768,707.28	9.1302	115,469		115,469		115,469
CC - COUNTY COMMISSION	408,940.86	0.0398	504		504		504
CL - CLERK OF COURT	2,171,407.25	0.2114	2,674		2,674	343	3,017
CO - COMMUNITY ACTION & HUMAN	61,107,021.71	5.9500	75,249		75,249	9,640	84,889
CR - CORRECTIONS & REHABILITATION	17,124,491.49	1.6674	21,087		21,087	2,701	23,788
CT - COMMUNICATIONS	1,141,324.40	0.1111	1,405		1,405		1,405
CU - CULTURAL AFFAIRS	3,480,627.39	0.3389	4,286		4,286	549	4,835
EL - ELECTIONS	3,162,338.20	0.3079	3,894		3,894	499	4,393
ET - INFORMATION TECH	73,398,394.78	7.1468	90,384		90,384		90,384
FN - FINANCE	4,427,982.98	0.4312	5,453		5,453		5,453
FR - FIRE	32,262,261.07	3.1414	39,728		39,728	5,089	44,817
GG - GENERAL GOVT	11,699.63	0.0011	14		14		14
HD - PUBLIC HOUSING & COMMUNITY	250,957.88	0.0244	309		309	40	349
HR - HUMAN RESOURCES	952,782.35	0.0928	1,173		1,173		1,173
HT - HOMELESS TRUST	29,663,484.46	2.8883	36,528		36,528	4,679	41,207
ID - INTERNAL SERVICES	184,943,863.98	18.0079	227,744		227,744		227,744
IG - INSPECTOR GENERAL	10,557.28	0.0010	13		13	2	15
JU - JUVENILE SERVICES	1,642,913.29	0.1600	2,023		2,023	259	2,282
LB - LIBRARIES	3,126,715.40	0.3044	3,850		3,850	493	4,343
MA - MAYOR	18,717.83	0.0018	23		23	3	26
ME - MEDICAL EXAMINER	1,730,697.86	0.1685	2,131		2,131	273	2,404
MM - ECONOMIC ADVOCACY TRUST	24,328.39	0.0024	30		30	4	34

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ID - INTERNAL SERVICES**

## Activity - SMALL BUSINESS DEVELOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	1,750,736.07	0.1705	2,156		2,156	276	2,432
MT - TRANSP & PW	236,972,723.05	23.0738	291,814		291,814	37,383	329,197
OC - ADMIN OFF OF THE COURTS	557,188.62	0.0543	686		686	88	774
PA - PROPERTY APPRAISER	2,828,987.49	0.2755	3,484		3,484	446	3,930
PD - POLICE	25,448,512.09	2.4779	31,338		31,338	4,014	35,352
PE - REGULATORY & ECONOMIC	4,501,200.47	0.4383	5,543		5,543	710	6,253
PR - PARKS, REC & OPEN SPACES	58,501,986.43	5.6963	72,041		72,041	9,229	81,270
PU - PUBLIC DEFENDER	41,408.86	0.0040	51		51	7	58
PW - PUBLIC WORKS & WASTE MGMT	127,583,930.96	12.4228	157,110		157,110	20,126	177,236
SP - SEAPORT	47,241,404.44	4.5999	58,174		58,174	7,452	65,626
TT - OFFICE OF THE CITT	161,747.14	0.0157	199		199	26	225
VZ - VIZCAYA	982,716.44	0.0957	1,210		1,210	155	1,365
ALL OTHER	534,544.29	0.0521	659		659	84	743
SubTotal	1,027,015,800.34	100.0000	1,264,690		1,264,690	105,342	1,370,032
Total	1,027,015,800.34	100.0000	1,264,690		1,264,690	105,342	1,370,032

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT

Allocation Source: FY15 PO PAYMENTS BY DEPARTMENT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ID - INTERNAL SERVICES**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	1,434,196		1,434,196		1,434,196
SubTotal	100	100.0000	1,434,196		1,434,196		1,434,196
Total	100	100.0000	1,434,196		1,434,196		1,434,196

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department ID - INTERNAL SERVICES**

Receiving Department	Total	FLEET MANAGEMENT	MATERIALS	RISK MANAGEMENT	FACILITIES & PROCUREMENT MGMT	SMALL BUSINESS
AD - ANIMAL SERVICES	( 4,337)	0	0	0	0 ( 11,138)	6,801
AT - COUNTY ATTORNEY	( 205)	0	0	0	0 ( 382)	177
AU - AUDIT & MGMT	( 55)	0	0	0	0 ( 103)	48
BU - MGMT & BUDGET	( 133,956)	0	0	0	0 ( 249,425)	115,469
CC - COUNTY COMMISSION	( 584)	0	0	0	0 ( 1,088)	504
CL - CLERK OF COURT	( 1,923)	0	0	0	0 ( 4,940)	3,017
CO - COMMUNITY ACTION	( 54,133)	0	0	0	0 ( 139,022)	84,889
CR - CORRECTIONS &	( 15,171)	0	0	0	0 ( 38,959)	23,788
CT - COMMUNICATIONS	( 1,631)	0	0	0	0 ( 3,036)	1,405
CU - CULTURAL AFFAIRS	( 3,083)	0	0	0	0 ( 7,918)	4,835
EL - ELECTIONS	( 2,802)	0	0	0	0 ( 7,195)	4,393
ET - INFORMATION TECH	( 104,856)	0	0	0	0 ( 195,240)	90,384
FN - FINANCE	( 6,325)	0	0	0	0 ( 11,778)	5,453
FR - FIRE	( 28,582)	0	0	0	0 ( 73,399)	44,817
GG - GENERAL GOVT	( 17)	0	0	0	0 ( 31)	14
HD - PUBLIC HOUSING &	( 222)	0	0	0	0 ( 571)	349
HR - HUMAN RESOURCES	( 1,361)	0	0	0	0 ( 2,534)	1,173
HT - HOMELESS TRUST	( 26,279)	0	0	0	0 ( 67,486)	41,207
ID - INTERNAL SERVICES	( 264,208)	0	0	0	0 ( 491,952)	227,744
ID - INTERNAL SERVICES	20,449,527	8,582,680	1,570,490	3,234,169	7,062,188 0	0
IG - INSPECTOR GENERAL	( 9)	0	0	0	0 ( 24)	15
JU - JUVENILE SERVICES	( 1,456)	0	0	0	0 ( 3,738)	2,282
LB - LIBRARIES	( 2,770)	0	0	0	0 ( 7,113)	4,343
MA - MAYOR	( 17)	0	0	0	0 ( 43)	26
ME - MEDICAL EXAMINER	( 1,534)	0	0	0	0 ( 3,938)	2,404
MM - ECONOMIC	( 22)	0	0	0	0 ( 56)	34
MP - METROPOLITAN	( 1,551)	0	0	0	0 ( 3,983)	2,432
MT - TRANSP & PW	( 209,929)	0	0	0	0 ( 539,126)	329,197
OC - ADMIN OFF OF THE	( 494)	0	0	0	0 ( 1,268)	774
PA - PROPERTY	( 2,506)	0	0	0	0 ( 6,436)	3,930
PD - POLICE	( 22,545)	0	0	0	0 ( 57,897)	35,352
PE - REGULATORY &	( 3,987)	0	0	0	0 ( 10,240)	6,253
PR - PARKS, REC & OPEN	( 51,826)	0	0	0	0 ( 133,096)	81,270

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department ID - INTERNAL SERVICES**

Receiving Department	Total	FLEET MANAGEMENT	MATERIALS	RISK MANAGEMENT	FACILITIES & PROCUREMENT MGMT	SMALL BUSINESS
PU - PUBLIC DEFENDER	( 36)	0	0	0	0	( 94) 58
PW - PUBLIC WORKS &	( 113,025)	0	0	0	0	( 290,261) 177,236
SP - SEAPORT	( 41,850)	0	0	0	0	( 107,476) 65,626
TT - OFFICE OF THE CITT	( 143)	0	0	0	0	( 368) 225
VZ - VIZCAYA	( 871)	0	0	0	0	( 2,236) 1,365
LEAVE PAYMENTS	1,434,196	0	0	0	0	0 0
ALL OTHER	( 473)	0	0	0	0	( 1,216) 743
Direct Billed	0	0	0	0	0	0 0
Total	20,778,949	8,582,680	1,570,490	3,234,169	7,062,188	( 2,474,806) 1,370,032

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department ID - INTERNAL SERVICES**

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





**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department ID - INTERNAL SERVICES**

Receiving Department	LEAVE PAYMENTS
PU - PUBLIC DEFENDER	0
PW - PUBLIC WORKS &	0
SP - SEAPORT	0
TT - OFFICE OF THE CITT	0
VZ - VIZCAYA	0
LEAVE PAYMENTS	1,434,196
ALL OTHER	0
Direct Billed	0
Total	<u>1,434,196</u>

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**IG – INSPECTOR GENERAL**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IG - INSPECTOR GENERAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,931,778			4,931,778
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 338)			
Total Deductions:	( 338)			( 338)
DEPRECIATION	2,354		2,354	
AT - COUNTY ATTORNEY	33,505	3,980	37,485	
BU - MGMT & BUDGET	7,783	1,086	8,869	
CC - COUNTY COMMISSION	1,113	255	1,368	
CT - COMMUNICATIONS	104,709	12,746	117,455	
ET - INFORMATION TECH	37,937	6,517	44,454	
FN - FINANCE	700,355	31,610	731,965	
GG - GENERAL GOVT	78,088	2	78,090	
HR - HUMAN RESOURCES	8,864	293	9,157	
ID - INTERNAL SERVICES	( 15)	6	( 9)	
IG - INSPECTOR GENERAL		22	22	
LEAVE PAYMENTS		77,123	77,123	
Total Allocated Additions:	974,693	133,640	1,108,333	1,108,333
00155 TERMINATION PAYMENTS	0			
REVENUES:	0			
341 GENERAL GOV (NOT COURT RELATED)	( 3,724,290)			
361 INTEREST EARNINGS	( 3,574)			
369 OTHER MISCELLANEOUS REVENUES	( 25)			
Total Departmental Cost Adjustments:	( 3,727,889)			( 3,727,889)
Total To Be Allocated:	2,178,244	133,640		2,311,884

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .3 - Costs Allocated By Activity

## For Department IG - INSPECTOR GENERAL

	Total	General & Admin	INSPECTOR GENERAL	LEAVE PAYMENTS
Other Expense & Cost				
001 SALARIES	3,605,681	0	3,605,681	0
010 FRINGE BENEFITS	927,092	0	927,092	0
116 OTHER COURT OPERATING EXPENSE	350	0	350	0
223 INDUSTRIAL SERVICE RELATED	688	0	688	0
224 OTHER OUTSIDE CONTRACTUAL SERVICES	550	0	550	0
232 GENERAL AUTO & PROFESSIONAL LIAB	5,298	0	5,298	0
241 EQUIPMENT MAINTENANCE	6,304	0	6,304	0
245 ITD MAINTENANCE	42,040	0	42,040	0
246 RAIL/AIRCRAFT/BOAT/BRIDGES MAINT	1,598	0	1,598	0
252 VEHICLES-RENTAL	10,883	0	10,883	0
255 RENT PAYMENTS TO LESSORS	211,440	0	211,440	0
260 GSA CHARGES	18,103	0	18,103	0
261 ITD	9,270	0	9,270	0
266 CLERK OF COURTS	1,350	0	1,350	0
310 TELECOMMUNICATIONS	9,037	0	9,037	0
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	16,508	0	16,508	0
312 TRAVEL	13,720	0	13,720	0
313 AUTOMOBILE REIMBURSEMENT	1,304	0	1,304	0
314 ADVERTISING	( 590)	0	( 590)	0
315 PRINTING & GRAPHICS	1,328	0	1,328	0
317 OTHER COMMUNICATION EXPENSES	3,137,039	0	3,137,039	0
320 TRAINING	607	0	607	0
321 REIMBURSEMENTS & REFUNDS	( 3,125,072)	0	( 3,125,072)	0
330 MISCELLANEOUS	23,096	0	23,096	0
470 OFFICE SUPPLIES & MINOR EQUIPMENT	15,106	0	15,106	0
471 COMPUTER SUPPLIES	( 1,290)	0	( 1,290)	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	338	338	0	0
Departmental Totals				
Total Expenditures	4,931,778	338	4,931,440	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IG - INSPECTOR GENERAL**

	Total	General & Admin	INSPECTOR GENERAL	LEAVE PAYMENTS
<b>Deductions</b>				
Total Deductions	( 338)	( 338)	0	0
<b>Cost Adjustments</b>				
00155 TERMINATION PAYMENTS	0	0	( 5,752)	5,752
REVENUES:	0	0	0	0
341 GENERAL GOV (NOT COURT RELATED)	( 3,724,290)	0	( 3,724,290)	0
361 INTEREST EARNINGS	( 3,574)	0	( 3,574)	0
369 OTHER MISCELLANEOUS REVENUES	( 25)	0	( 25)	0
 Functional Cost	 1,203,551	 0	 1,197,799	 5,752
<b>Allocation Step 1</b>				
Inbound- All Others	974,693	0	974,693	0
1st Allocation	2,178,244	0	2,172,492	5,752
<b>Allocation Step 2</b>				
Inbound- All Others	133,640	0	133,640	0
2nd Allocation	133,640	0	133,640	0
<b>Total For IG IG - INSPECTOR GENERAL</b>				
Total Allocated	2,311,884	0	2,306,132	5,752

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## 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	4,896,030.83	0.4767	10,357		10,357	980	11,337
AT - COUNTY ATTORNEY	143,597.16	0.0140	304		304		304
AU - AUDIT & MGMT	38,870.24	0.0038	82		82		82
BU - MGMT & BUDGET	93,768,707.28	9.1302	198,353		198,353		198,353
CC - COUNTY COMMISSION	408,940.86	0.0398	865		865		865
CL - CLERK OF COURT	2,171,407.25	0.2114	4,593		4,593	435	5,028
CO - COMMUNITY ACTION & HUMAN	61,107,021.71	5.9500	129,262		129,262	12,229	141,491
CR - CORRECTIONS & REHABILITATION	17,124,491.49	1.6674	36,224		36,224	3,427	39,651
CT - COMMUNICATIONS	1,141,324.40	0.1111	2,414		2,414		2,414
CU - CULTURAL AFFAIRS	3,480,627.39	0.3389	7,363		7,363	697	8,060
EL - ELECTIONS	3,162,338.20	0.3079	6,689		6,689	633	7,322
ET - INFORMATION TECH	73,398,394.78	7.1468	155,263		155,263		155,263
FN - FINANCE	4,427,982.98	0.4312	9,367		9,367		9,367
FR - FIRE	32,262,261.07	3.1414	68,246		68,246	6,457	74,703
GG - GENERAL GOVT	11,699.63	0.0011	25		25		25
HD - PUBLIC HOUSING & COMMUNITY	250,957.88	0.0244	531		531	50	581
HR - HUMAN RESOURCES	952,782.35	0.0928	2,015		2,015		2,015
HT - HOMELESS TRUST	29,663,484.46	2.8883	62,748		62,748	5,937	68,685
ID - INTERNAL SERVICES	184,943,863.98	18.0079	391,220		391,220		391,220
IG - INSPECTOR GENERAL	10,557.28	0.0010	22		22		22
JU - JUVENILE SERVICES	1,642,913.29	0.1600	3,475		3,475	329	3,804
LB - LIBRARIES	3,126,715.40	0.3044	6,614		6,614	626	7,240
MA - MAYOR	18,717.83	0.0018	40		40	4	44
ME - MEDICAL EXAMINER	1,730,697.86	0.1685	3,661		3,661	346	4,007
MM - ECONOMIC ADVOCACY TRUST	24,328.39	0.0024	51		51	5	56

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - INSPECTOR GENERAL**

Activity - INSPECTOR GENERAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MP - METROPOLITAN PLANNING	1,750,736.07	0.1705	3,703		3,703	350	4,053
MT - TRANSP & PW	236,972,723.05	23.0738	501,280		501,280	47,424	548,704
OC - ADMIN OFF OF THE COURTS	557,188.62	0.0543	1,179		1,179	112	1,291
PA - PROPERTY APPRAISER	2,828,987.49	0.2755	5,984		5,984	566	6,550
PD - POLICE	25,448,512.09	2.4779	53,832		53,832	5,093	58,925
PE - REGULATORY & ECONOMIC	4,501,200.47	0.4383	9,522		9,522	901	10,423
PR - PARKS, REC & OPEN SPACES	58,501,986.43	5.6963	123,752		123,752	11,708	135,460
PU - PUBLIC DEFENDER	41,408.86	0.0040	88		88	8	96
PW - PUBLIC WORKS & WASTE MGMT	127,583,930.96	12.4228	269,884		269,884	25,533	295,417
SP - SEAPORT	47,241,404.44	4.5999	99,932		99,932	9,454	109,386
TT - OFFICE OF THE CITT	161,747.14	0.0157	342		342	32	374
VZ - VIZCAYA	982,716.44	0.0957	2,079		2,079	197	2,276
ALL OTHER	534,544.29	0.0521	1,131		1,131	107	1,238
SubTotal	1,027,015,800.34	100.0000	2,172,492		2,172,492	133,640	2,306,132
Total	1,027,015,800.34	100.0000	2,172,492		2,172,492	133,640	2,306,132

Allocation Basis: PURCHASE ORDER PAYMENT AMOUNTS BY DEPARTMENT

Allocation Source: FY15 PO PAYMENTS BY DEPARTMENT - FINANCE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IG - INSPECTOR GENERAL**

Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	5,752		5,752		5,752
SubTotal	100	100.0000	5,752		5,752		5,752
Total	100	100.0000	5,752		5,752		5,752

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



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department IG - INSPECTOR GENERAL**

Receiving Department	Total INSPECTOR GENERAL	LEAVE PAYMENTS
AD - ANIMAL SERVICES	11,337	11,337
AT - COUNTY ATTORNEY	304	304
AU - AUDIT & MGMT	82	82
BU - MGMT & BUDGET	198,353	198,353
CC - COUNTY COMMISSION	865	865
CL - CLERK OF COURT	5,028	5,028
CO - COMMUNITY ACTION	141,491	141,491
CR - CORRECTIONS &	39,651	39,651
CT - COMMUNICATIONS	2,414	2,414
CU - CULTURAL AFFAIRS	8,060	8,060
EL - ELECTIONS	7,322	7,322
ET - INFORMATION TECH	155,263	155,263
FN - FINANCE	9,367	9,367
FR - FIRE	74,703	74,703
GG - GENERAL GOVT	25	25
HD - PUBLIC HOUSING &	581	581
HR - HUMAN RESOURCES	2,015	2,015
HT - HOMELESS TRUST	68,685	68,685
ID - INTERNAL SERVICES	391,220	391,220
IG - INSPECTOR GENERAL	22	22
JU - JUVENILE SERVICES	3,804	3,804
LB - LIBRARIES	7,240	7,240
MA - MAYOR	44	44
ME - MEDICAL EXAMINER	4,007	4,007
MM - ECONOMIC	56	56
MP - METROPOLITAN	4,053	4,053
MT - TRANSP & PW	548,704	548,704
OC - ADMIN OFF OF THE	1,291	1,291
PA - PROPERTY	6,550	6,550
PD - POLICE	58,925	58,925
PE - REGULATORY &	10,423	10,423
PR - PARKS, REC & OPEN	135,460	135,460
PU - PUBLIC DEFENDER	96	96



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department IG - INSPECTOR GENERAL**

Receiving Department	Total INSPECTOR GENERAL		LEAVE PAYMENTS
PW - PUBLIC WORKS &	295,417	295,417	0
SP - SEAPORT	109,386	109,386	0
TT - OFFICE OF THE CITT	374	374	0
VZ - VIZCAYA	2,276	2,276	0
LEAVE PAYMENTS	5,752	0	5,752
ALL OTHER	1,238	1,238	0
Direct Billed	0	0	0
Total	2,311,884	2,306,132	5,752

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**MA – MAYOR**

**NATURE AND EXTENT OF SERVICES**

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

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

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

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

The County separately identifies **Leave Payments** (salaries & wages) for employees upon separation of service. In accordance with Office of Management and Budget Circular A-87, Appendix B, subsection 8.g.(2), these leave payments are separately identified and allocated to a Leave Payments cost pool for allocation county-wide.

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

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MA - MAYOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,742,445			4,742,445
314 ADVERTISING	( 15,115)			
606 GRANTS TO OUTSIDE ORGANIZATIONS	( 380,000)			
950 MAJOR MACHINERY, EQUIP, & FURNITURE	( 9,925)			
Total Deductions:	( 405,040)			( 405,040)
DEPRECIATION	108,615		108,615	
AT - COUNTY ATTORNEY	607,875	72,201	680,076	
AU - AUDIT & MGMT	167	56	223	
BU - MGMT & BUDGET	35,088	4,750	39,838	
CC - COUNTY COMMISSION	28,475	18,110	46,585	
CT - COMMUNICATIONS	319,695	51,198	370,893	
ET - INFORMATION TECH	41,285	7,092	48,377	
FN - FINANCE	4,600	208	4,808	
GG - GENERAL GOVT	612,788	15	612,803	
HR - HUMAN RESOURCES	9,646	319	9,965	
ID - INTERNAL SERVICES	( 27)	10	( 17)	
IG - INSPECTOR GENERAL	40	4	44	
LEAVE PAYMENTS		77,396	77,396	
Total Allocated Additions:	1,768,247	231,359	1,999,606	1,999,606
00155 TERMINATION PAYMENTS	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	6,105,652	231,359		6,337,011

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MA - MAYOR**

	Total	General & Admin	COUNTY ADMIN	LEAVE PAYMENTS	MAYOR'S STAFF
<b>Other Expense &amp; Cost</b>					
001 SALARIES	2,932,711	0	2,093,212	0	839,499
010 FRINGE BENEFITS	1,018,085	0	726,655	0	291,430
031 DEPARTURE INCENTIVE PROGRAM DIP	( 1,562)	0	( 1,115)	0	( 447)
115 INTERPRETERS	126	0	90	0	36
214 ARCHITECTURAL & ENGINEERING RELATED	120	0	86	0	34
223 INDUSTRIAL SERVICE RELATED	240	0	171	0	69
232 GENERAL AUTO & PROFESSIONAL LIAB	5,512	0	3,934	0	1,578
241 EQUIPMENT MAINTENANCE	5,861	0	4,183	0	1,678
245 ITD MAINTENANCE	123,671	0	88,270	0	35,401
260 GSA CHARGES	( 3,339)	0	( 2,383)	0	( 956)
261 ITD	146,100	0	104,278	0	41,822
262 GENERAL COUNTY SUPPORT CHARGES	1,260	0	899	0	361
265 PARKS & RECREATION SERVICES	265	0	189	0	76
266 CLERK OF COURTS	3,425	0	2,445	0	980
310 TELECOMMUNICATIONS	59,244	0	42,285	0	16,959
311 PUBLICATIONS, SUBSCRIPTIONS, MEMBERS	445	0	318	0	127
312 TRAVEL	4,620	0	3,298	0	1,322
313 AUTOMOBILE REIMBURSEMENT	3,036	0	2,167	0	869
*314 ADVERTISING	15,115	15,115	0	0	0
316 MAILING SERVICES	11	0	8	0	3
319 PETTY CASH & CHANGE FUNDS	1,843	0	1,315	0	528
320 TRAINING	1,200	0	856	0	344
330 MISCELLANEOUS	22,480	0	16,045	0	6,435
432 EQUIPMENT & NON-CAPITAL TOOLS	655	0	468	0	187
470 OFFICE SUPPLIES & MINOR EQUIPMENT	11,396	0	8,134	0	3,262
*606 GRANTS TO OUTSIDE ORGANIZATIONS	380,000	380,000	0	0	0
*950 MAJOR MACHINERY, EQUIP, & FURNITURE	9,925	9,925	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	4,742,445	405,040	3,095,808	0	1,241,597

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MA - MAYOR**

	Total	General & Admin	COUNTY ADMIN	LEAVE PAYMENTS	MAYOR'S STAFF
<b>Deductions</b>					
Total Deductions	( 405,040)	( 405,040)	0	0	0
<b>Cost Adjustments</b>					
00155 TERMINATION PAYMENTS	0	0	( 8,031)	11,252	( 3,221)
Functional Cost	4,337,405	0	3,087,777	11,252	1,238,376
<b>Allocation Step 1</b>					
Inbound- All Others	1,768,247	0	1,262,080	0	506,167
Unallocated Costs	( 1,744,543)	0	0	0	( 1,744,543)
1st Allocation	4,361,109	0	4,349,857	11,252	0
<b>Allocation Step 2</b>					
Inbound- All Others	231,359	0	165,132	0	66,227
Unallocated Costs	( 66,227)	0	0	0	( 66,227)
2nd Allocation	165,132	0	165,132	0	0
<b>Total For MA MA - MAYOR</b>					
Total Allocated	4,526,241	0	4,514,989	11,252	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MA - MAYOR**

## Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	134	0.5622	24,457		24,457	1,019	25,476
AU - AUDIT & MGMT	32	0.1343	5,840		5,840		5,840
AV - AVIATION	1,223	5.1315	223,215		223,215	9,301	232,516
BU - MGMT & BUDGET	63	0.2643	11,498		11,498		11,498
CO - COMMUNITY ACTION & HUMAN	432	1.8126	78,846		78,846	3,285	82,131
CR - CORRECTIONS & REHABILITATION	2,944	12.3526	537,321		537,321	22,390	559,711
CT - COMMUNICATIONS	172	0.7217	31,392		31,392		31,392
CU - CULTURAL AFFAIRS	48	0.2014	8,761		8,761	365	9,126
EL - ELECTIONS	91	0.3818	16,609		16,609	692	17,301
ET - INFORMATION TECH	666	2.7944	121,554		121,554		121,554
FN - FINANCE	303	1.2713	55,302		55,302		55,302
FR - FIRE	2,602	10.9176	474,902		474,902	19,789	494,691
HD - PUBLIC HOUSING & COMMUNITY	361	1.5147	65,888		65,888	2,745	68,633
HR - HUMAN RESOURCES	99	0.4154	18,069		18,069		18,069
ID - INTERNAL SERVICES	785	3.2938	143,274		143,274		143,274
JU - JUVENILE SERVICES	94	0.3944	17,156		17,156	715	17,871
LB - LIBRARIES	394	1.6532	71,911		71,911	2,996	74,907
ME - MEDICAL EXAMINER	76	0.3189	13,871		13,871	578	14,449
MP - METROPOLITAN PLANNING	15	0.0629	2,738		2,738	114	2,852
MT - TRANSP & PW	3,090	12.9652	563,968		563,968	23,500	587,468
PD - POLICE	4,281	17.9627	781,343		781,343	32,560	813,903
PE - REGULATORY & ECONOMIC	872	3.6588	159,152		159,152	6,632	165,784
PR - PARKS, REC & OPEN SPACES	831	3.4868	151,669		151,669	6,320	157,989
PW - PUBLIC WORKS & WASTE MGMT	1,489	6.2476	271,763		271,763	11,324	283,087
SP - SEAPORT	296	1.2420	54,024		54,024	2,251	56,275

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MA - MAYOR**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VZ - VIZCAYA	58	0.2434	10,586		10,586	441	11,027
ALL OTHER	2,382	9.9945	434,748		434,748	18,115	452,863
SubTotal	23,833	100.0000	4,349,857		4,349,857	165,132	4,514,989
Total	23,833	100.0000	4,349,857		4,349,857	165,132	4,514,989

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT REPORTING TO MAYOR

Allocation Source: FY15 COUNT OF EMPLOYEES - HUMAN RESOURCES



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MA - MAYOR**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEAVE PAYMENTS	100	100.0000	11,252		11,252		11,252
SubTotal	100	100.0000	11,252		11,252		11,252
Total	100	100.0000	11,252		11,252		11,252

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

Allocation Source: DIRECT ASSIGNMENT

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department MA - MAYOR**

Receiving Department	Total	COUNTY ADMIN	LEAVE PAYMENTS
AD - ANIMAL SERVICES	25,476	25,476	0
AU - AUDIT & MGMT	5,840	5,840	0
AV - AVIATION	232,516	232,516	0
BU - MGMT & BUDGET	11,498	11,498	0
CO - COMMUNITY ACTION	82,131	82,131	0
CR - CORRECTIONS &	559,711	559,711	0
CT - COMMUNICATIONS	31,392	31,392	0
CU - CULTURAL AFFAIRS	9,126	9,126	0
EL - ELECTIONS	17,301	17,301	0
ET - INFORMATION TECH	121,554	121,554	0
FN - FINANCE	55,302	55,302	0
FR - FIRE	494,691	494,691	0
HD - PUBLIC HOUSING &	68,633	68,633	0
HR - HUMAN RESOURCES	18,069	18,069	0
ID - INTERNAL SERVICES	143,274	143,274	0
JU - JUVENILE SERVICES	17,871	17,871	0
LB - LIBRARIES	74,907	74,907	0
ME - MEDICAL EXAMINER	14,449	14,449	0
MP - METROPOLITAN	2,852	2,852	0
MT - TRANSP & PW	587,468	587,468	0
PD - POLICE	813,903	813,903	0
PE - REGULATORY &	165,784	165,784	0
PR - PARKS, REC & OPEN	157,989	157,989	0
PW - PUBLIC WORKS &	283,087	283,087	0
SP - SEAPORT	56,275	56,275	0
VZ - VIZCAYA	11,027	11,027	0
LEAVE PAYMENTS	11,252	0	11,252
ALL OTHER	452,863	452,863	0

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department MA - MAYOR**

Receiving Department	Total	COUNTY ADMIN	LEAVE PAYMENTS
Direct Billed	0	0	0
Total	<u>4,526,241</u>	<u>4,514,989</u>	<u>11,252</u>

**MIAMI-DADE COUNTY, FLORIDA  
OMB COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**LEAVE PAYMENTS**

**NATURE AND EXTENT OF SERVICES**

Payments of unused leave for retired or terminated employees are included in this cost pool. **Leave Payments** represents allowable payments for unused leave made to employees who retire or terminate employment with the County. In accordance with Office of Management and Budget 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, leave payment costs have been allocated county-wide using the total regular salaries recorded for each department.

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .2 - Costs To Be Allocated**  
**For Department LEAVE PAYMENTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,348,122			27,348,122
AT - COUNTY ATTORNEY	85,202		85,202	
AU - AUDIT & MGMT	4,570		4,570	
BU - MGMT & BUDGET	5,413		5,413	
CC - COUNTY COMMISSION	14,464		14,464	
CT - COMMUNICATIONS	116,894		116,894	
ET - INFORMATION TECH	1,943,385		1,943,385	
FN - FINANCE	194,634		194,634	
GG - GENERAL GOVT	5,399,196	126	5,399,322	
HR - HUMAN RESOURCES	72,534		72,534	
ID - INTERNAL SERVICES	1,434,196		1,434,196	
IG - INSPECTOR GENERAL	5,752		5,752	
MA - MAYOR	11,252		11,252	
Total Allocated Additions:	9,287,492	126	9,287,618	9,287,618
Total To Be Allocated:	36,635,614	126		36,635,740

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department LEAVE PAYMENTS**

	Total	General & Admin	LEAVE PAYMENTS
Other Expense & Cost			
ANIMAL SERVICES DEPARTMENT	32,259	0	32,259
AVIATION	780,939	0	780,939
CLERK OF COURT	1,165,193	0	1,165,193
COMMUNITY ACTION & HUMAN SERVICES	702,207	0	702,207
CORRECTIONS & REHABILITATION	2,718,287	0	2,718,287
CULTURAL AFFAIRS	4,405	0	4,405
COMMISSION ON ETHICS AND PUBLIC TRUST	14,498	0	14,498
ELECTIONS	129,105	0	129,105
FIRE DEPARTMENT	2,644,611	0	2,644,611
HOMELESS TRUST	128,529	0	128,529
PUBLIC HOUSING AND COMMUNITY DEVELOP	404,426	0	404,426
JUVENILE ASSESSMENT CENTER (JAC)	91,561	0	91,561
LIBRARIES	280,543	0	280,543
MEDICAL EXAMINER	110,804	0	110,804
MIAMI-DADE ECONOMIC ADVOCACY TRUST	12,147	0	12,147
METROPOLITAN PLANNING ORGANIZATION	79,791	0	79,791
DEPT OF TRNSPRTION & PUBLIC WORKS FY16	2,017,277	0	2,017,277
NON-DEPARTMENT	8,377	0	8,377
ADMINISTRATIVE OFFICE OF THE COURTS	30,735	0	30,735
PROPERTY APPRAISER	74,347	0	74,347
METRO-DADE POLICE DEPARTMENT	7,924,189	0	7,924,189
REGULATORY & ECONOMIC RESOURCES	858,516	0	858,516
PARKS, RECREATION AND OPEN SPACES	1,865,551	0	1,865,551
PUBLIC WORKS AND WASTE MANAGEMENT DEPT	1,642,736	0	1,642,736
STATE ATTORNEY OFFICE	176	0	176
SEAPORT	470,835	0	470,835
OFFICE OF THE CITT	4,491	0	4,491
VIZCAYA	10,646	0	10,646
WATER & SEWER	3,140,941	0	3,140,941
Departmental Totals			
Total Expenditures	27,348,122	0	27,348,122

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department LEAVE PAYMENTS**

	Total	General & Admin	LEAVE PAYMENTS
<b>Deductions</b>			
Total Deductions	0	0	0
 Functional Cost	 27,348,122	 0	 27,348,122
<b>Allocation Step 1</b>			
Inbound- All Others	9,287,492	9,287,492	0
Reallocate Admin Costs		( 9,287,492)	9,287,492
1st Allocation	36,635,614	0	36,635,614
<b>Allocation Step 2</b>			
Inbound- All Others	126	126	0
Reallocate Admin Costs		( 126)	126
2nd Allocation	126	0	126
<b>Total For 30 LEAVE PAYMENTS</b>			
Total Allocated	36,635,740	0	36,635,740

## MIAMI-DADE COUNTY, FLORIDA

## COST ALLOCATION PLAN

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

## Schedule .4 - Detail Activity Allocations

## For Department LEAVE PAYMENTS

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AD - ANIMAL SERVICES	5,385,735.81	0.3892	142,586		142,586	1	142,587
AT - COUNTY ATTORNEY	13,822,838.05	0.9989	365,956		365,956		365,956
AU - AUDIT & MGMT	2,591,764.05	0.1873	68,616		68,616		68,616
AV - AVIATION	64,673,629.76	4.6736	1,712,217		1,712,217	7	1,712,224
BU - MGMT & BUDGET	4,561,172.95	0.3296	120,756		120,756		120,756
CC - COUNTY COMMISSION	8,570,088.50	0.6193	226,891		226,891		226,891
CL - CLERK OF COURT	51,709,520.51	3.7368	1,368,996		1,368,996	5	1,369,001
CO - COMMUNITY ACTION & HUMAN	19,117,817.22	1.3815	506,139		506,139	2	506,141
CR - CORRECTIONS & REHABILITATION	140,687,379.11	10.1668	3,724,660		3,724,660	15	3,724,675
CT - COMMUNICATIONS	8,589,274.57	0.6207	227,399		227,399		227,399
CU - CULTURAL AFFAIRS	3,025,310.18	0.2186	80,094		80,094		80,094
EC - ETHICS AND PUBLIC TRUST	1,028,897.99	0.0744	27,240		27,240		27,240
EL - ELECTIONS	4,938,515.66	0.3569	130,746		130,746	1	130,747
ET - INFORMATION TECH	54,170,420.53	3.9146	1,434,147		1,434,147		1,434,147
FN - FINANCE	15,121,408.67	1.0927	400,335		400,335		400,335
FR - FIRE	171,523,957.03	12.3952	4,541,051		4,541,051	18	4,541,069
GG - GENERAL GOVT	376,154.75	0.0272	9,959		9,959		9,959
HD - PUBLIC HOUSING & COMMUNITY	17,988,077.19	1.2999	476,230		476,230	2	476,232
HR - HUMAN RESOURCES	5,718,738.36	0.4133	151,402		151,402		151,402
HT - HOMELESS TRUST	1,064,855.29	0.0770	28,192		28,192		28,192
ID - INTERNAL SERVICES	42,556,444.10	3.0753	1,126,670		1,126,670		1,126,670
IG - INSPECTOR GENERAL	2,913,102.32	0.2105	77,123		77,123		77,123
JU - JUVENILE SERVICES	4,542,676.42	0.3283	120,266		120,266		120,266
LB - LIBRARIES	17,122,984.21	1.2374	453,327		453,327	2	453,329
MA - MAYOR	2,923,407.91	0.2113	77,396		77,396		77,396



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LEAVE PAYMENTS**

## Activity - LEAVE PAYMENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ME - MEDICAL EXAMINER	4,936,190.30	0.3567	130,684		130,684	1	130,685
MM - ECONOMIC ADVOCACY TRUST	1,042,700.60	0.0754	27,605		27,605		27,605
MP - METROPOLITAN PLANNING	1,118,081.25	0.0808	29,601		29,601		29,601
MT - TRANSP & PW	145,234,654.76	10.4954	3,845,048		3,845,048	15	3,845,063
OC - ADMIN OFF OF THE COURTS	10,138,002.86	0.7326	268,401		268,401	1	268,402
PA - PROPERTY APPRAISER	18,932,533.28	1.3682	501,234		501,234	2	501,236
PD - POLICE	239,781,552.91	17.3278	6,348,150		6,348,150	24	6,348,174
PE - REGULATORY & ECONOMIC	49,873,430.11	3.6041	1,320,386		1,320,386	5	1,320,391
PR - PARKS, REC & OPEN SPACES	35,435,318.13	2.5607	938,141		938,141	4	938,145
PW - PUBLIC WORKS & WASTE MGMT	67,993,355.71	4.9135	1,800,106		1,800,106	7	1,800,113
SP - SEAPORT	16,061,910.43	1.1607	425,235		425,235	2	425,237
TT - OFFICE OF THE CITT	664,493.71	0.0480	17,592		17,592		17,592
VZ - VIZCAYA	2,924,987.45	0.2114	77,438		77,438		77,438
ALL OTHER	124,934,157.63	9.0284	3,307,599		3,307,599	12	3,307,611
SubTotal	1,383,795,540.27	100.0000	36,635,614		36,635,614	126	36,635,740
Total	1,383,795,540.27	100.0000	36,635,614		36,635,614	126	36,635,740

Allocation Basis: EMPLOYEE REGULAR SALARIES (00110) BY DEPARTMENT

Allocation Source: FY15 EXPENDITURES - FINANCE

**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department LEAVE PAYMENTS**

Receiving Department	Total	LEAVE PAYMENTS
AD - ANIMAL SERVICES	142,587	142,587
AT - COUNTY ATTORNEY	365,956	365,956
AU - AUDIT & MGMT	68,616	68,616
AV - AVIATION	1,712,224	1,712,224
BU - MGMT & BUDGET	120,756	120,756
CC - COUNTY COMMISSION	226,891	226,891
CL - CLERK OF COURT	1,369,001	1,369,001
CO - COMMUNITY ACTION	506,141	506,141
CR - CORRECTIONS &	3,724,675	3,724,675
CT - COMMUNICATIONS	227,399	227,399
CU - CULTURAL AFFAIRS	80,094	80,094
EC - ETHICS AND PUBLIC	27,240	27,240
EL - ELECTIONS	130,747	130,747
ET - INFORMATION TECH	1,434,147	1,434,147
FN - FINANCE	400,335	400,335
FR - FIRE	4,541,069	4,541,069
GG - GENERAL GOVT	9,959	9,959
HD - PUBLIC HOUSING &	476,232	476,232
HR - HUMAN RESOURCES	151,402	151,402
HT - HOMELESS TRUST	28,192	28,192
ID - INTERNAL SERVICES	1,126,670	1,126,670
IG - INSPECTOR GENERAL	77,123	77,123
JU - JUVENILE SERVICES	120,266	120,266
LB - LIBRARIES	453,329	453,329
MA - MAYOR	77,396	77,396
ME - MEDICAL EXAMINER	130,685	130,685
MM - ECONOMIC	27,605	27,605
MP - METROPOLITAN	29,601	29,601
MT - TRANSP & PW	3,845,063	3,845,063
OC - ADMIN OFF OF THE	268,402	268,402
PA - PROPERTY	501,236	501,236
PD - POLICE	6,348,174	6,348,174
PE - REGULATORY &	1,320,391	1,320,391



**MIAMI-DADE COUNTY, FLORIDA**  
**COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**  
**Schedule .5 - Allocation Summary**  
**For Department LEAVE PAYMENTS**

Receiving Department	Total	LEAVE PAYMENTS
PR - PARKS, REC & OPEN	938,145	938,145
PW - PUBLIC WORKS &	1,800,113	1,800,113
SP - SEAPORT	425,237	425,237
TT - OFFICE OF THE CITT	17,592	17,592
VZ - VIZCAYA	77,438	77,438
ALL OTHER	3,307,611	3,307,611
Direct Billed	0	0
Total	36,635,740	36,635,740

## **Indirect Cost Rate Base Computation**

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**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>AD</b>	<b>ANIMAL SERVICES DEPARTMENT</b>	001 SALARIES	00110 EMPLOYEE REGULAR	5,385,735.81
			00112 PART TIME EMPLOYEE	94,756.63
			00122 FLEX DOLLARS	127,290.44
			00125 LONGEVITY PAYMENTS	21,241.39
			00126 WORKING OUT OF CLASSIFICATION	26,179.99
			00128 TUITION REFUND	3,916.79
			00131 MILITARY ACTIVE DUTY	1,933.14
			00132 MILITARY LEAVE PAY	16,680.47
			00133 JURY DUTY PAY	1,389.37
			00134 UNION ACTIVITY PAY	30,292.08
			00135 JOB INJURY PAY	3,921.93
			00136 UNIFORM & LIEU OF ALLOWANCES	6,450.00
			00139 AWARDS & SPECIAL RECOGNITION	371.19
			00150 SICK PAY	183,638.14
			00151 HOLIDAY PAY	248,420.31
			00152 ANNUAL LEAVE PAY	370,037.10
			00153 COMPENSATORY TIME PAY	2,516.10
			00160 EMPLOYEE OVERTIME OT	208,794.80
			00192 SALARIES REIMBURSEMENTS	(111,502.09)
			00197 WAGE ACCRUALS	23,843.66
	<b>ANIMAL SERVICES DEPARTMENT Total</b>			<b>6,645,907.25</b>
<b>CL</b>	<b>CLERK OF COURT</b>	001 SALARIES	00110 EMPLOYEE REGULAR	51,709,520.51
			00111 COMPENSATION OF ELECTED OFFICIALS	182,178.87
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	286.59
			00120 EXECUTIVE BENEFIT PAYMENTS	512,017.45
			00122 FLEX DOLLARS	1,326,260.13
			00125 LONGEVITY PAYMENTS	788,466.04
			00126 WORKING OUT OF CLASSIFICATION	2,832.46
			00128 TUITION REFUND	78,971.91
			00129 DEATH BENEFIT PAYMENTS	9,937.86
			00131 MILITARY ACTIVE DUTY	10,212.06
			00132 MILITARY LEAVE PAY	9,817.05
			00133 JURY DUTY PAY	28,897.81
			00134 UNION ACTIVITY PAY	274.94
			00135 JOB INJURY PAY	10,574.20
			00136 UNIFORM & LIEU OF ALLOWANCES	150.00
			00139 AWARDS & SPECIAL RECOGNITION	11,475.81
			00150 SICK PAY	1,982,640.76
			00151 HOLIDAY PAY	2,812,650.28
			00152 ANNUAL LEAVE PAY	4,311,409.12
			00160 EMPLOYEE OVERTIME OT	377,723.16

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>CL</b>	<b>CLERK OF COURT</b>	001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	62,912,591.92
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	50,828.16
			00192 SALARIES REIMBURSEMENTS	(63,001,680.09)
			00197 WAGE ACCRUALS	7,387.70
	<b>CLERK OF COURT Total</b>			<b>64,135,424.70</b>
<b>CO</b>	<b>COMMUNITY ACTION &amp; HUMAN SERVICES</b>	001 SALARIES	00110 EMPLOYEE REGULAR	19,117,817.22
			00112 PART TIME EMPLOYEE	1,196,499.32
			00113 VACATION RELIEF AND SEASONAL HELP	925,942.76
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	30,940.34
			00115 DEPENDENCY OR CLASSROOM ALLOWANCE	17,130.98
			00120 EXECUTIVE BENEFIT PAYMENTS	36,208.73
			00122 FLEX DOLLARS	464,905.98
			00125 LONGEVITY PAYMENTS	272,473.49
			00126 WORKING OUT OF CLASSIFICATION	1,144.48
			00128 TUITION REFUND	17,606.67
			00129 DEATH BENEFIT PAYMENTS	2,276.42
			00133 JURY DUTY PAY	13,050.95
			00134 UNION ACTIVITY PAY	4,746.67
			00135 JOB INJURY PAY	11,223.54
			00136 UNIFORM & LIEU OF ALLOWANCES	20,200.00
			00139 AWARDS & SPECIAL RECOGNITION	3,250.15
			00150 SICK PAY	866,233.78
			00151 HOLIDAY PAY	1,029,956.44
			00152 ANNUAL LEAVE PAY	1,635,722.29
			00153 COMPENSATORY TIME PAY	271.65
			00160 EMPLOYEE OVERTIME OT	253,299.73
			00180 CROSS INDEX SALARIES DISTRIBUTION	5,780,704.65
			00190 FIREWATCH OVERTIME REIMBURSEMENTS	(156.45)
			00191 FIREWATCH SALARIES REIMBURSEMENTS	1,805.86
			00192 SALARIES REIMBURSEMENTS	(5,756,066.01)
			00197 WAGE ACCRUALS	(4,333.03)
	<b>COMMUNITY ACTION &amp; HUMAN SERVICES Total</b>			<b>25,942,856.61</b>
<b>CR</b>	<b>CORRECTIONS &amp; REHABILITATION</b>	001 SALARIES	00110 EMPLOYEE REGULAR	140,687,379.11
			00112 PART TIME EMPLOYEE	86,966.79
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	112,246.22
			00120 EXECUTIVE BENEFIT PAYMENTS	62,806.18
			00122 FLEX DOLLARS	2,615,454.80
			00125 LONGEVITY PAYMENTS	1,579,154.50
			00126 WORKING OUT OF CLASSIFICATION	70,065.07
			00128 TUITION REFUND	94,356.30
			00129 DEATH BENEFIT PAYMENTS	33,107.16

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>CR</b>	<b>CORRECTIONS &amp; REHABILITATION</b>	001 SALARIES	00131 MILITARY ACTIVE DUTY	70,598.43
			00132 MILITARY LEAVE PAY	140,885.59
			00133 JURY DUTY PAY	63,649.74
			00134 UNION ACTIVITY PAY	45,268.09
			00135 JOB INJURY PAY	543,558.68
			00136 UNIFORM & LIEU OF ALLOWANCES	333,278.02
			00137 TOOL ALLOWANCE	34,319.86
			00138 EMPLOYEE SUGGESTION AWARD	16,032.00
			00139 AWARDS & SPECIAL RECOGNITION	7,729.49
			00150 SICK PAY	5,205,161.92
			00151 HOLIDAY PAY	9,075,446.11
			00152 ANNUAL LEAVE PAY	10,578,348.08
			00153 COMPENSATORY TIME PAY	2,619,244.55
			00160 EMPLOYEE OVERTIME OT	25,941,921.53
			00170 EXTRA DUTY PAY	33,337.00
			00171 EXTRA DUTY REIMBURSEMENTS	(50,703.30)
			00180 CROSS INDEX SALARIES DISTRIBUTION	4,161,773.22
			00185 CROSS INDEX OVERTIME DISTRIB	92,999.00
			00192 SALARIES REIMBURSEMENTS	(4,227,596.70)
			00193 OVERTIME REIMBURSEMENTS	954,496.67
			00197 WAGE ACCRUALS	(317,284.61)
	<b>CORRECTIONS &amp; REHABILITATION Total</b>			<b>200,663,999.50</b>
<b>CU</b>	<b>CULTURAL AFFAIRS</b>	001 SALARIES	00110 EMPLOYEE REGULAR	3,025,310.18
			00112 PART TIME EMPLOYEE	1,003,850.70
			00113 VACATION RELIEF AND SEASONAL HELP	2,197.18
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	778.49
			00122 FLEX DOLLARS	27,466.70
			00125 LONGEVITY PAYMENTS	6,629.28
			00129 DEATH BENEFIT PAYMENTS	3,424.43
			00133 JURY DUTY PAY	2,869.12
			00139 AWARDS & SPECIAL RECOGNITION	185.60
			00150 SICK PAY	109,246.62
			00151 HOLIDAY PAY	158,560.29
			00152 ANNUAL LEAVE PAY	223,328.84
			00160 EMPLOYEE OVERTIME OT	12,421.94
			00180 CROSS INDEX SALARIES DISTRIBUTION	2,611.45
			00192 SALARIES REIMBURSEMENTS	(5,030.98)
			00197 WAGE ACCRUALS	6,335.61
	<b>CULTURAL AFFAIRS Total</b>			<b>4,580,185.45</b>
<b>EC</b>	<b>COMMISSION ON ETHICS AND PUBLIC TRUST</b>	001 SALARIES	00110 EMPLOYEE REGULAR	1,028,897.99
			00112 PART TIME EMPLOYEE	19,712.00

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
EC	COMMISSION ON ETHICS AND PUBLIC TRUST	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	175.08
			00120 EXECUTIVE BENEFIT PAYMENTS	17,499.82
			00122 FLEX DOLLARS	13,428.74
			00123 FLEX RETROACTIVE ADJUSTMENT	89.23
			00125 LONGEVITY PAYMENTS	3,360.53
			00150 SICK PAY	57,204.09
			00151 HOLIDAY PAY	57,115.53
			00152 ANNUAL LEAVE PAY	72,001.33
			00197 WAGE ACCRUALS	(9,758.40)
	<b>COMMISSION ON ETHICS AND PUBLIC TRUST Total</b>			<b>1,259,725.94</b>
EL	ELECTIONS	001 SALARIES	00110 EMPLOYEE REGULAR	4,938,515.66
			00113 VACATION RELIEF AND SEASONAL HELP	1,791,191.59
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	63,843.57
			00120 EXECUTIVE BENEFIT PAYMENTS	6,471.78
			00122 FLEX DOLLARS	70,759.00
			00125 LONGEVITY PAYMENTS	39,790.46
			00126 WORKING OUT OF CLASSIFICATION	60.76
			00128 TUITION REFUND	1,706.50
			00133 JURY DUTY PAY	1,162.15
			00135 JOB INJURY PAY	2,566.61
			00139 AWARDS & SPECIAL RECOGNITION	1,299.18
			00150 SICK PAY	164,661.51
			00151 HOLIDAY PAY	270,528.26
			00152 ANNUAL LEAVE PAY	384,225.16
			00160 EMPLOYEE OVERTIME OT	1,243,889.73
			00180 CROSS INDEX SALARIES DISTRIBUTION	65,987.68
			00197 WAGE ACCRUALS	(352,097.81)
	<b>ELECTIONS Total</b>			<b>8,694,561.79</b>
FR	FIRE DEPARTMENT	001 SALARIES	00110 EMPLOYEE REGULAR	171,523,957.03
			00112 PART TIME EMPLOYEE	2,426,665.48
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	14,258.69
			00120 EXECUTIVE BENEFIT PAYMENTS	95,118.20
			00122 FLEX DOLLARS	371,523.60
			00125 LONGEVITY PAYMENTS	1,448,069.35
			00126 WORKING OUT OF CLASSIFICATION	641,286.07
			00128 TUITION REFUND	99,842.55
			00129 DEATH BENEFIT PAYMENTS	34,696.57
			00131 MILITARY ACTIVE DUTY	200,476.47
			00132 MILITARY LEAVE PAY	306,394.47
			00133 JURY DUTY PAY	40,570.83
			00134 UNION ACTIVITY PAY	432,218.12



**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
FR	FIRE DEPARTMENT	001 SALARIES	00135 JOB INJURY PAY	1,215,225.42
			00136 UNIFORM & LIEU OF ALLOWANCES	630.77
			00137 TOOL ALLOWANCE	42,308.70
			00139 AWARDS & SPECIAL RECOGNITION	8,277.85
			00150 SICK PAY	5,663,937.23
			00151 HOLIDAY PAY	10,173,920.26
			00152 ANNUAL LEAVE PAY	13,409,580.28
			00153 COMPENSATORY TIME PAY	466,898.23
			00160 EMPLOYEE OVERTIME OT	21,831,643.76
			00162 OT SPECIAL EVENTS POLICE / FIRE	466,299.40
			00170 EXTRA DUTY PAY	1,886,729.89
			00180 CROSS INDEX SALARIES DISTRIBUTION	(209,520.94)
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	50,478.01
			00189 AIR RESCUE OVERTIME REIMBURSEMENT	76,200.10
			00192 SALARIES REIMBURSEMENTS	(458,515.36)
			00194 EIP REIMBURSEMENTS	(836,087.89)
			00197 WAGE ACCRUALS	790,714.68
	<b>FIRE DEPARTMENT Total</b>			<b>232,213,797.82</b>
HT	HOMELESS TRUST	001 SALARIES	00110 EMPLOYEE REGULAR	1,064,855.29
			00120 EXECUTIVE BENEFIT PAYMENTS	9,750.04
			00122 FLEX DOLLARS	10,479.24
			00125 LONGEVITY PAYMENTS	8,621.45
			00126 WORKING OUT OF CLASSIFICATION	1,872.08
			00128 TUITION REFUND	3,158.50
			00132 MILITARY LEAVE PAY	2,653.94
			00133 JURY DUTY PAY	830.72
			00150 SICK PAY	30,429.45
			00151 HOLIDAY PAY	58,053.39
			00152 ANNUAL LEAVE PAY	108,846.46
			00180 CROSS INDEX SALARIES DISTRIBUTION	804,780.19
			00192 SALARIES REIMBURSEMENTS	(804,780.19)
			00197 WAGE ACCRUALS	(7,667.73)
	<b>HOMELESS TRUST Total</b>			<b>1,291,882.83</b>
HU	HURRICANE RECOVERY	001 SALARIES	00180 CROSS INDEX SALARIES DISTRIBUTION	195.64
			00184 HURRICANE OVERTIME	90,800.62
			00190 FIREWATCH OVERTIME REIMBURSEMENTS	(741.33)
			00193 OVERTIME REIMBURSEMENTS	(0.33)
	<b>HURRICANE RECOVERY Total</b>			<b>90,254.60</b>
JA	JUDICIAL ADMINISTRATION	001 SALARIES	00160 EMPLOYEE OVERTIME OT	1,102.50
	<b>JUDICIAL ADMINISTRATION Total</b>			<b>1,102.50</b>
JU	JUVENILE ASSESSMENT CENTER (JAC)	001 SALARIES	00110 EMPLOYEE REGULAR	4,542,676.42

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>JU</b>	<b>JUVENILE ASSESSMENT CENTER (JAC)</b>	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	12,055.07
			00120 EXECUTIVE BENEFIT PAYMENTS	9,637.81
			00122 FLEX DOLLARS	84,497.36
			00125 LONGEVITY PAYMENTS	28,894.25
			00126 WORKING OUT OF CLASSIFICATION	1,283.82
			00128 TUITION REFUND	11,268.34
			00133 JURY DUTY PAY	1,630.97
			00135 JOB INJURY PAY	14,265.84
			00139 AWARDS & SPECIAL RECOGNITION	371.19
			00150 SICK PAY	197,323.61
			00151 HOLIDAY PAY	259,134.43
			00152 ANNUAL LEAVE PAY	333,319.50
			00160 EMPLOYEE OVERTIME OT	27,173.76
			00180 CROSS INDEX SALARIES DISTRIBUTION	194,853.70
			00192 SALARIES REIMBURSEMENTS	(631.37)
			00197 WAGE ACCRUALS	5,076.69
	<b>JUVENILE ASSESSMENT CENTER (JAC) Total</b>			<b>5,722,831.39</b>
<b>LB</b>	<b>LIBRARIES</b>	001 SALARIES	00110 EMPLOYEE REGULAR	17,122,984.21
			00112 PART TIME EMPLOYEE	701,109.87
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	62,507.13
			00120 EXECUTIVE BENEFIT PAYMENTS	10,013.52
			00122 FLEX DOLLARS	381,230.14
			00125 LONGEVITY PAYMENTS	208,761.31
			00126 WORKING OUT OF CLASSIFICATION	610.99
			00128 TUITION REFUND	6,482.48
			00133 JURY DUTY PAY	13,706.69
			00135 JOB INJURY PAY	2,377.01
			00137 TOOL ALLOWANCE	7,811.87
			00139 AWARDS & SPECIAL RECOGNITION	6,430.27
			00150 SICK PAY	648,063.09
			00151 HOLIDAY PAY	867,594.93
			00152 ANNUAL LEAVE PAY	1,355,985.24
			00160 EMPLOYEE OVERTIME OT	31,469.07
			00180 CROSS INDEX SALARIES DISTRIBUTION	2,003,131.00
			00192 SALARIES REIMBURSEMENTS	(2,003,409.64)
			00193 OVERTIME REIMBURSEMENTS	(1,597.00)
			00197 WAGE ACCRUALS	108,383.32
	<b>LIBRARIES Total</b>			<b>21,533,645.50</b>
<b>ME</b>	<b>MEDICAL EXAMINER</b>	001 SALARIES	00110 EMPLOYEE REGULAR	4,936,190.30
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	4,562.84
			00122 FLEX DOLLARS	56,017.58

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>ME</b>	<b>MEDICAL EXAMINER</b>	001 SALARIES	00125 LONGEVITY PAYMENTS	27,361.31
			00128 TUITION REFUND	20,978.81
			00129 DEATH BENEFIT PAYMENTS	9,609.28
			00133 JURY DUTY PAY	1,152.94
			00135 JOB INJURY PAY	3,786.96
			00139 AWARDS & SPECIAL RECOGNITION	1,047.39
			00150 SICK PAY	198,111.60
			00151 HOLIDAY PAY	285,123.95
			00152 ANNUAL LEAVE PAY	308,195.99
			00160 EMPLOYEE OVERTIME OT	69,275.08
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	5,301.27
			00197 WAGE ACCRUALS	8,813.63
	<b>MEDICAL EXAMINER Total</b>			<b>5,935,528.93</b>
<b>MM</b>	<b>MIAMI-DADE ECONOMIC ADVOCACY TRUST</b>	001 SALARIES	00110 EMPLOYEE REGULAR	1,042,700.60
			00113 VACATION RELIEF AND SEASONAL HELP	15,134.00
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	281.07
			00120 EXECUTIVE BENEFIT PAYMENTS	20,791.91
			00122 FLEX DOLLARS	19,329.70
			00125 LONGEVITY PAYMENTS	9,861.45
			00126 WORKING OUT OF CLASSIFICATION	586.78
			00128 TUITION REFUND	1,644.00
			00133 JURY DUTY PAY	305.29
			00150 SICK PAY	44,592.44
			00151 HOLIDAY PAY	53,770.65
			00152 ANNUAL LEAVE PAY	73,213.00
			00160 EMPLOYEE OVERTIME OT	8,979.15
			00197 WAGE ACCRUALS	318.07
	<b>MIAMI-DADE ECONOMIC ADVOCACY TRUST Total</b>			<b>1,291,508.11</b>
<b>MP</b>	<b>METROPOLITAN PLANNING ORGANIZATION</b>	001 SALARIES	00110 EMPLOYEE REGULAR	1,118,081.25
			00112 PART TIME EMPLOYEE	14,732.66
			00120 EXECUTIVE BENEFIT PAYMENTS	25,188.06
			00122 FLEX DOLLARS	16,262.88
			00125 LONGEVITY PAYMENTS	23,466.30
			00133 JURY DUTY PAY	1,165.30
			00150 SICK PAY	30,604.90
			00151 HOLIDAY PAY	58,963.77
			00152 ANNUAL LEAVE PAY	107,604.32
			00180 CROSS INDEX SALARIES DISTRIBUTION	1,629,601.60
			00191 FIREWATCH SALARIES REIMBURSEMENTS	(13,671.40)
			00192 SALARIES REIMBURSEMENTS	(1,473,248.31)
			00197 WAGE ACCRUALS	(4,065.53)

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>MP</b>	<b>METROPOLITAN PLANNING ORGANIZATION Total</b>			<b>1,534,685.80</b>
<b>MT</b>	<b>DEPT OF TRNSPRTION &amp; PUBLIC WORKS FY16</b>	001 SALARIES	00110 EMPLOYEE REGULAR	145,234,654.76
			00112 PART TIME EMPLOYEE	7,909,075.35
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	86,183.34
			00120 EXECUTIVE BENEFIT PAYMENTS	14,426.57
			00122 FLEX DOLLARS	2,979,349.99
			00124 SALARY BONUS	114,449.35
			00125 LONGEVITY PAYMENTS	1,622,027.95
			00126 WORKING OUT OF CLASSIFICATION	27,076.64
			00128 TUITION REFUND	57,109.17
			00129 DEATH BENEFIT PAYMENTS	67,902.46
			00131 MILITARY ACTIVE DUTY	37,110.06
			00132 MILITARY LEAVE PAY	14,715.32
			00133 JURY DUTY PAY	64,325.95
			00134 UNION ACTIVITY PAY	1,348,460.47
			00135 JOB INJURY PAY	858,526.54
			00136 UNIFORM & LIEU OF ALLOWANCES	206,871.19
			00137 TOOL ALLOWANCE	235,911.88
			00139 AWARDS & SPECIAL RECOGNITION	21,680.90
			00150 SICK PAY	6,936,896.42
			00151 HOLIDAY PAY	7,138,764.11
			00152 ANNUAL LEAVE PAY	10,405,300.70
			00153 COMPENSATORY TIME PAY	178.56
			00160 EMPLOYEE OVERTIME OT	42,657,113.28
			00176 FEDERAL SALARIES REIMBURSEMENTS	(33,836,383.00)
			00178 STATE SALARIES REIMBURSEMENTS	(19,559,446.29)
			00180 CROSS INDEX SALARIES DISTRIBUTION	58,866,436.73
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	25,550.74
			00185 CROSS INDEX OVERTIME DISTRIB	7,723.32
			00192 SALARIES REIMBURSEMENTS	(2,001,467.57)
			00193 OVERTIME REIMBURSEMENTS	(7,723.32)
			00194 EIP REIMBURSEMENTS	(505.51)
			00197 WAGE ACCRUALS	936,074.64
	<b>DEPT OF TRNSPRTION &amp; PUBLIC WORKS FY16 Total</b>			<b>232,468,370.70</b>
<b>ND</b>	<b>NON-DEPARTMENT</b>	001 SALARIES	00110 EMPLOYEE REGULAR	3,434,326.98
			00112 PART TIME EMPLOYEE	162,497.22
			00113 VACATION RELIEF AND SEASONAL HELP	50,769.12
			00122 FLEX DOLLARS	41,202.36
			00125 LONGEVITY PAYMENTS	27,832.78
			00129 DEATH BENEFIT PAYMENTS	1,473.50
			00139 AWARDS & SPECIAL RECOGNITION	43,834.81

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>ND</b>	<b>NON-DEPARTMENT</b>	001 SALARIES	00150 SICK PAY	110,786.08
			00151 HOLIDAY PAY	109,365.63
			00152 ANNUAL LEAVE PAY	175,689.54
			00180 CROSS INDEX SALARIES DISTRIBUTION	722,749.54
			00192 SALARIES REIMBURSEMENTS	(102,749.54)
			00197 WAGE ACCRUALS	(4,223.52)
	<b>NON-DEPARTMENT Total</b>			<b>4,773,554.50</b>
<b>OC</b>	<b>ADMINISTRATIVE OFFICE OF THE COURTS</b>	001 SALARIES	00110 EMPLOYEE REGULAR	10,138,002.86
			00112 PART TIME EMPLOYEE	605,465.02
			00120 EXECUTIVE BENEFIT PAYMENTS	6,705.81
			00122 FLEX DOLLARS	277,060.00
			00125 LONGEVITY PAYMENTS	68,429.88
			00132 MILITARY LEAVE PAY	2,280.98
			00133 JURY DUTY PAY	812.30
			00135 JOB INJURY PAY	1,818.66
			00139 AWARDS & SPECIAL RECOGNITION	185.60
			00150 SICK PAY	251,426.21
			00151 HOLIDAY PAY	497,861.33
			00152 ANNUAL LEAVE PAY	378,684.19
			00160 EMPLOYEE OVERTIME OT	33,151.08
			00192 SALARIES REIMBURSEMENTS	(324.28)
			00197 WAGE ACCRUALS	24,765.92
	<b>ADMINISTRATIVE OFFICE OF THE COURTS Total</b>			<b>12,286,325.56</b>
<b>PA</b>	<b>PROPERTY APPRAISER</b>	001 SALARIES	00110 EMPLOYEE REGULAR	18,932,533.28
			00113 VACATION RELIEF AND SEASONAL HELP	286,671.96
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	9,062.45
			00120 EXECUTIVE BENEFIT PAYMENTS	27,050.43
			00122 FLEX DOLLARS	351,380.86
			00125 LONGEVITY PAYMENTS	228,819.32
			00126 WORKING OUT OF CLASSIFICATION	2,078.46
			00128 TUITION REFUND	25,353.77
			00133 JURY DUTY PAY	19,131.44
			00134 UNION ACTIVITY PAY	276.12
			00135 JOB INJURY PAY	3,168.84
			00139 AWARDS & SPECIAL RECOGNITION	3,495.99
			00150 SICK PAY	740,445.71
			00151 HOLIDAY PAY	1,018,953.95
			00152 ANNUAL LEAVE PAY	1,399,081.19
			00160 EMPLOYEE OVERTIME OT	185,049.93
			00185 CROSS INDEX OVERTIME DISTRIB	25,315.30
			00197 WAGE ACCRUALS	73,746.98

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>PA</b>	<b>PROPERTY APPRAISER Total</b>			<b>23,331,615.98</b>
<b>PD</b>	<b>METRO-DADE POLICE DEPARTMENT</b>	001 SALARIES	00110 EMPLOYEE REGULAR	239,781,552.91
			00112 PART TIME EMPLOYEE	5,433,861.58
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	108,209.06
			00120 EXECUTIVE BENEFIT PAYMENTS	52,542.56
			00122 FLEX DOLLARS	3,791,148.87
			00125 LONGEVITY PAYMENTS	3,241,031.90
			00126 WORKING OUT OF CLASSIFICATION	563,894.96
			00128 TUITION REFUND	452,522.30
			00129 DEATH BENEFIT PAYMENTS	61,354.58
			00131 MILITARY ACTIVE DUTY	251,194.92
			00132 MILITARY LEAVE PAY	175,898.94
			00133 JURY DUTY PAY	24,299.63
			00134 UNION ACTIVITY PAY	303,424.21
			00135 JOB INJURY PAY	1,052,137.90
			00136 UNIFORM & LIEU OF ALLOWANCES	859,837.20
			00137 TOOL ALLOWANCE	20,489.02
			00139 AWARDS & SPECIAL RECOGNITION	18,175.03
			00150 SICK PAY	4,931,994.58
			00151 HOLIDAY PAY	13,310,473.69
			00152 ANNUAL LEAVE PAY	18,350,788.91
			00153 COMPENSATORY TIME PAY	8,994,178.94
			00160 EMPLOYEE OVERTIME OT	31,150,437.51
			00170 EXTRA DUTY PAY	7,717,493.39
			00171 EXTRA DUTY REIMBURSEMENTS	(7,660,333.21)
			00173 OFF REGULAR DUTY DISTRIBUTIONS	9,727,018.57
			00174 OVERTIME FEDERAL REIMBURSEMENT	(3,007,449.12)
			00175 OVERTIME STATE REIMBURSEMENT	(160,774.51)
			00176 FEDERAL SALARIES REIMBURSEMENTS	(18,982.64)
			00180 CROSS INDEX SALARIES DISTRIBUTION	7,392,469.39
			00184 HURRICANE OVERTIME	1,122.42
			00185 CROSS INDEX OVERTIME DISTRIB	4,009,640.98
			00189 AIR RESCUE OVERTIME REIMBURSEMENT	10,063.72
			00192 SALARIES REIMBURSEMENTS	(6,622,198.46)
			00193 OVERTIME REIMBURSEMENTS	(5,108,225.86)
			00197 WAGE ACCRUALS	114,488.17
	<b>METRO-DADE POLICE DEPARTMENT Total</b>			<b>339,323,782.04</b>
<b>PE</b>	<b>REGULATORY &amp; ECONOMIC RESOURCES</b>	001 SALARIES	00110 EMPLOYEE REGULAR	49,873,430.11
			00112 PART TIME EMPLOYEE	319,449.94
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	95,196.57
			00120 EXECUTIVE BENEFIT PAYMENTS	85,837.38

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>PE</b>	<b>REGULATORY &amp; ECONOMIC RESOURCES</b>	001 SALARIES	00122 FLEX DOLLARS	757,855.80
			00125 LONGEVITY PAYMENTS	534,233.00
			00126 WORKING OUT OF CLASSIFICATION	12,646.86
			00128 TUITION REFUND	24,663.47
			00129 DEATH BENEFIT PAYMENTS	20,127.86
			00131 MILITARY ACTIVE DUTY	5,588.45
			00132 MILITARY LEAVE PAY	13,023.07
			00133 JURY DUTY PAY	26,125.88
			00134 UNION ACTIVITY PAY	249.54
			00135 JOB INJURY PAY	11,523.02
			00137 TOOL ALLOWANCE	2,683.92
			00139 AWARDS & SPECIAL RECOGNITION	9,674.91
			00142 CELL PHONE ALLOWANCE (TAXABLE)	780.00
			00150 SICK PAY	1,985,582.37
			00151 HOLIDAY PAY	2,696,670.53
			00152 ANNUAL LEAVE PAY	4,163,734.86
			00160 EMPLOYEE OVERTIME OT	804,452.24
			00170 EXTRA DUTY PAY	472,290.00
			00180 CROSS INDEX SALARIES DISTRIBUTION	(164,429.89)
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	123.85
			00192 SALARIES REIMBURSEMENTS	128,239.71
			00197 WAGE ACCRUALS	37,273.62
	<b>REGULATORY &amp; ECONOMIC RESOURCES Total</b>			<b>61,917,027.07</b>
<b>PR</b>	<b>PARKS, RECREATION AND OPEN SPACES</b>	001 SALARIES	00110 EMPLOYEE REGULAR	35,435,318.13
			00112 PART TIME EMPLOYEE	17,383,510.66
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	50,566.24
			00120 EXECUTIVE BENEFIT PAYMENTS	40,259.21
			00122 FLEX DOLLARS	900,448.88
			00125 LONGEVITY PAYMENTS	294,874.58
			00126 WORKING OUT OF CLASSIFICATION	93,864.91
			00128 TUITION REFUND	59,236.23
			00129 DEATH BENEFIT PAYMENTS	10,410.78
			00131 MILITARY ACTIVE DUTY	1,581.42
			00132 MILITARY LEAVE PAY	13,734.09
			00133 JURY DUTY PAY	20,747.73
			00134 UNION ACTIVITY PAY	330.97
			00135 JOB INJURY PAY	147,583.75
			00137 TOOL ALLOWANCE	43,085.42
			00138 EMPLOYEE SUGGESTION AWARD	899.76
			00139 AWARDS & SPECIAL RECOGNITION	9,454.67
			00150 SICK PAY	1,477,213.43

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>PR</b>	<b>PARKS, RECREATION AND OPEN SPACES</b>	001 SALARIES	00151 HOLIDAY PAY	1,787,084.39
			00152 ANNUAL LEAVE PAY	2,965,594.58
			00153 COMPENSATORY TIME PAY	6.97
			00160 EMPLOYEE OVERTIME OT	787,050.07
			00180 CROSS INDEX SALARIES DISTRIBUTION	1,729,618.28
			00185 CROSS INDEX OVERTIME DISTRIB	7,857.92
			00189 AIR RESCUE OVERTIME REIMBURSEMENT	(27.27)
			00191 FIREWATCH SALARIES REIMBURSEMENTS	(386.91)
			00192 SALARIES REIMBURSEMENTS	(13,267,377.00)
			00193 OVERTIME REIMBURSEMENTS	(279,914.11)
			00197 WAGE ACCRUALS	90,504.44
	<b>PARKS, RECREATION AND OPEN SPACES Total</b>			<b>49,803,132.22</b>
<b>PW</b>	<b>PUBLIC WORKS AND WASTE MANAGEMENT DEPT</b>	001 SALARIES	00110 EMPLOYEE REGULAR	67,993,355.71
			00112 PART TIME EMPLOYEE	143,319.15
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	69,642.03
			00116 EMERGENCY PREPAREDNESS PAY	50.80
			00120 EXECUTIVE BENEFIT PAYMENTS	33,130.86
			00122 FLEX DOLLARS	1,479,566.43
			00125 LONGEVITY PAYMENTS	850,518.37
			00126 WORKING OUT OF CLASSIFICATION	53,652.75
			00128 TUITION REFUND	30,385.92
			00129 DEATH BENEFIT PAYMENTS	33,427.88
			00131 MILITARY ACTIVE DUTY	(1,783.72)
			00132 MILITARY LEAVE PAY	6,240.01
			00133 JURY DUTY PAY	43,818.86
			00134 UNION ACTIVITY PAY	157,723.00
			00135 JOB INJURY PAY	635,657.50
			00136 UNIFORM & LIEU OF ALLOWANCES	153,124.30
			00137 TOOL ALLOWANCE	13,248.27
			00139 AWARDS & SPECIAL RECOGNITION	28,917.79
			00150 SICK PAY	2,571,875.14
			00151 HOLIDAY PAY	4,210,230.40
			00152 ANNUAL LEAVE PAY	5,731,040.59
			00160 EMPLOYEE OVERTIME OT	6,701,805.97
			00180 CROSS INDEX SALARIES DISTRIBUTION	84,127.68
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	19,526.47
			00184 HURRICANE OVERTIME	413.94
			00185 CROSS INDEX OVERTIME DISTRIB	0.00
			00192 SALARIES REIMBURSEMENTS	(10,865,773.47)
			00193 OVERTIME REIMBURSEMENTS	(2,148.87)
			00197 WAGE ACCRUALS	304,024.82




**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>PW</b>	<b>PUBLIC WORKS AND WASTE MANAGEMENT DEPT Total</b>			<b>80,479,118.58</b>
<b>SA</b>	<b>STATE ATTORNEY OFFICE</b>	001 SALARIES	00110 EMPLOYEE REGULAR	309,042.82
			00113 VACATION RELIEF AND SEASONAL HELP	361.74
			00122 FLEX DOLLARS	12,268.78
			00133 JURY DUTY PAY	150.64
			00150 SICK PAY	11,830.58
			00151 HOLIDAY PAY	16,578.86
			00152 ANNUAL LEAVE PAY	13,163.01
			00160 EMPLOYEE OVERTIME OT	4,047.73
			00192 SALARIES REIMBURSEMENTS	418,164.24
			00197 WAGE ACCRUALS	(155.10)
	<b>STATE ATTORNEY OFFICE Total</b>			<b>785,453.30</b>
<b>SP</b>	<b>SEAPORT</b>	001 SALARIES	00110 EMPLOYEE REGULAR	16,061,910.43
			00112 PART TIME EMPLOYEE	2,053,764.06
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	23,186.14
			00120 EXECUTIVE BENEFIT PAYMENTS	10,464.66
			00122 FLEX DOLLARS	342,357.76
			00125 LONGEVITY PAYMENTS	119,189.50
			00126 WORKING OUT OF CLASSIFICATION	607.72
			00128 TUITION REFUND	6,680.05
			00131 MILITARY ACTIVE DUTY	4,412.06
			00132 MILITARY LEAVE PAY	17,682.68
			00133 JURY DUTY PAY	12,352.21
			00134 UNION ACTIVITY PAY	311.44
			00135 JOB INJURY PAY	21,599.41
			00137 TOOL ALLOWANCE	31,835.79
			00139 AWARDS & SPECIAL RECOGNITION	1,113.58
			00150 SICK PAY	650,689.03
			00151 HOLIDAY PAY	827,939.48
			00152 ANNUAL LEAVE PAY	1,386,927.37
			00160 EMPLOYEE OVERTIME OT	882,090.84
			00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	(124,816.00)
			00192 SALARIES REIMBURSEMENTS	(3,316,687.10)
			00197 WAGE ACCRUALS	(41,166.06)
	<b>SEAPORT Total</b>			<b>18,972,445.05</b>
<b>TT</b>	<b>OFFICE OF THE CITT</b>	001 SALARIES	00110 EMPLOYEE REGULAR	664,493.71
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	2,306.29
			00120 EXECUTIVE BENEFIT PAYMENTS	32,232.46
			00122 FLEX DOLLARS	9,056.98
			00125 LONGEVITY PAYMENTS	7,882.37
			00128 TUITION REFUND	1,687.50

**MIAMI-DADE COUNTY, FLORIDA**  
**SCHEDULE OF SALARIES (OBJECT 0100)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Department	Department Title	Object & Title	Subobject & Title	Total
<b>TT</b>	<b>OFFICE OF THE CITT</b>	001 SALARIES	00133 JURY DUTY PAY	2,438.47
			00150 SICK PAY	39,908.41
			00151 HOLIDAY PAY	38,173.07
			00152 ANNUAL LEAVE PAY	71,943.71
			00160 EMPLOYEE OVERTIME OT	433.11
			00197 WAGE ACCRUALS	557.56
	<b>OFFICE OF THE CITT Total</b>			<b>871,113.64</b>
<b>VZ</b>	<b>VIZCAYA</b>	001 SALARIES	00110 EMPLOYEE REGULAR	2,924,987.45
			00112 PART TIME EMPLOYEE	112,774.22
			00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	40.00
			00122 FLEX DOLLARS	43,639.58
			00125 LONGEVITY PAYMENTS	9,299.79
			00128 TUITION REFUND	662.24
			00132 MILITARY LEAVE PAY	130.34
			00133 JURY DUTY PAY	1,895.63
			00135 JOB INJURY PAY	1,614.14
			00137 TOOL ALLOWANCE	742.36
			00150 SICK PAY	82,364.77
			00151 HOLIDAY PAY	149,472.86
			00152 ANNUAL LEAVE PAY	156,327.76
			00160 EMPLOYEE OVERTIME OT	111,662.69
			00180 CROSS INDEX SALARIES DISTRIBUTION	35,319.74
			00192 SALARIES REIMBURSEMENTS	(35,319.74)
			00197 WAGE ACCRUALS	6,987.56
	<b>VIZCAYA Total</b>			<b>3,602,601.39</b>

## Payroll Report for AV, WASD, HUD

 Fiscal Period: 2015 /13, 2016 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PAYROLL COST ONL... AND NOT Subob  
Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

**Fiscal Period: 2015 /13**


**Index & Title: 51AVIATION PAYROLL COST ONLY**

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	64,673,629.76
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	826,219.69
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	36,824.43
01 PERSONNEL SERVICES	001 SALARIES	00120 EXECUTIVE BENEFIT PAYMENTS	9,475.91
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	1,146,269.98
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	896,723.55
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	187,679.09
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	39,222.36
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	929.12
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	7,448.56
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	33,485.74
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	139,108.84
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	137,379.33
01 PERSONNEL SERVICES	001 SALARIES	00136 UNIFORM & LIEU OF ALLOWANCES	155,614.61
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	156,082.93
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	6,706.09
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	2,390,874.20
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	3,578,253.54
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	5,247,136.45
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	4,224,836.18
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	128,105.97

51AVIATION PAYROLL COST ONLY

**84,022,006.33**

## Payroll Report for AV, WASD, HUD

 Fiscal Period: 2015 /13, 2016 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PAYROLL COST ONL... AND NOT Subob  
Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

**Fiscal Period: 2015 /13**


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

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	17,988,077.19
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	582,349.97
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	17,076.66
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	343,515.74
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	186,962.34
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	(1,361.76)
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	1,708.50
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	6,226.27
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	15,968.44
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	8,986.96
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	43,595.74
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	81,264.54
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	2,170.97
01 PERSONNEL SERVICES	001 SALARIES	00143 MOVING EXPENSE REIM.TO EMP(PAYROLL ONLY)	12,225.17
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	761,403.57
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	963,112.90
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	1,342,317.35
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	820,076.48

51HUD PAYROLL COST ONLY(HUD)

**23,175,677.03**

## Payroll Report for AV, WASD, HUD

 Fiscal Period: 2015 /13, 2016 /13 AND Index & Title: 51AVIATION PAYROLL COST ONLY, 51HUD PAYROLL COST ONLY(HUD), 51WASAD PAYROLL COST ONL... AND NOT Subob  
Suppression on Rows: Zero values, Divide by Zero values, Missing values, Overflow values

**Fiscal Period: 2015 /13**

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

Character & Title	Object & Title	Subobject & Title	YTD - Actual Exp. Bal.
01 PERSONNEL SERVICES	001 SALARIES	00110 EMPLOYEE REGULAR	121,190,787.83
01 PERSONNEL SERVICES	001 SALARIES	00112 PART TIME EMPLOYEE	2,011.94
01 PERSONNEL SERVICES	001 SALARIES	00114 POLL WORKERS (COUNTY EMPLOYEES ONLY)	226,089.20
01 PERSONNEL SERVICES	001 SALARIES	00122 FLEX DOLLARS	2,276,910.66
01 PERSONNEL SERVICES	001 SALARIES	00125 LONGEVITY PAYMENTS	1,619,620.00
01 PERSONNEL SERVICES	001 SALARIES	00126 WORKING OUT OF CLASSIFICATION	370,961.79
01 PERSONNEL SERVICES	001 SALARIES	00128 TUITION REFUND	57,959.14
01 PERSONNEL SERVICES	001 SALARIES	00131 MILITARY ACTIVE DUTY	7,074.27
01 PERSONNEL SERVICES	001 SALARIES	00132 MILITARY LEAVE PAY	36,282.92
01 PERSONNEL SERVICES	001 SALARIES	00133 JURY DUTY PAY	60,079.86
01 PERSONNEL SERVICES	001 SALARIES	00134 UNION ACTIVITY PAY	471,771.35
01 PERSONNEL SERVICES	001 SALARIES	00135 JOB INJURY PAY	632,059.62
01 PERSONNEL SERVICES	001 SALARIES	00137 TOOL ALLOWANCE	325,122.89
01 PERSONNEL SERVICES	001 SALARIES	00138 EMPLOYEE SUGGESTION AWARD	15,825.49
01 PERSONNEL SERVICES	001 SALARIES	00139 AWARDS & SPECIAL RECOGNITION	25,464.83
01 PERSONNEL SERVICES	001 SALARIES	00150 SICK PAY	4,068,025.72
01 PERSONNEL SERVICES	001 SALARIES	00151 HOLIDAY PAY	6,715,034.33
01 PERSONNEL SERVICES	001 SALARIES	00152 ANNUAL LEAVE PAY	10,286,303.35
01 PERSONNEL SERVICES	001 SALARIES	00160 EMPLOYEE OVERTIME OT	21,230,816.40
01 PERSONNEL SERVICES	001 SALARIES	00182 PAY&LEAVE EARN'D OTHER DEPT MANUAL ENTRY	236,396.65

51WASAD PAYROLL COST ONLY(WASAD)

**169,854,598.24**

## **CAFR vs Cost Allocation Plan (CAP) Reconciliation**

**MIAMI-DADE COUNTY, FLORIDA**  
**CAFR vs Cost Allocation Plan (CAP) Reconciliation**  
**For the FY ended September 30th, 2015**

Department Title		Total Expenditures	CAP - Central Service	Variance (a)	Comments
AG - CC0119	AGENDA COORDINATION	529,652.00	529,652	-	Schedule 5.3
AT	COUNTY ATTORNEY	15,886,640.86	15,886,641	(0.14)	Schedule 2.3
AU	AUDIT AND MANAGEMENT	4,024,431.73	4,024,432	(0.27)	Schedule 3.3
BU	MANAGEMENT AND BUDGET	30,941,706.41	30,941,706	0.41	Schedule 4.3
CC except CC0119 (AG)	COUNTY COMMISSION	16,964,494.91	16,964,495	(0.09)	Schedule 5.3
FE - Moved to HR	HUMAN RIGHTS AND FAIR EMPLOYMENT PRACTIC	-	-	-	
FN	FINANCE DEPARTMENT	36,398,845.36	36,398,845	0.36	Schedule 8.3
GG	GENERAL GOVERNMENT	259,735,299.12	259,735,299	0.12	Schedule 9.3
GI	COMMUNITY INFORMATION AND OUTREACH	18,145,699.89	18,145,700	(0.11)	Schedule 6.3
IG	MIAMI-DADE C0 INSPECTOR GENERAL	4,931,778.12	4,931,778	0.12	Schedule 12.3
ET	INFORMATION TECHNOLOGY DEPARTMENT	161,606,981.07	161,606,981	0.07	Schedule 7.3
HR (Includes balance in FE)	HUMAN RESOURCES	8,220,100.43	8,220,100	0.43	Schedule 10.3
CE (MA in FAMIS)	OFFICE OF THE MAYOR	4,742,444.55	4,742,445	(0.45)	Schedule 13.3
DA - ID0405	ADA COORDINATION	552,657.00	552,657	-	Schedule 11.3
PM - ID13	PROCUREMENT MANAGEMENT	12,134,024.00	12,134,024	-	Schedule 11.3
ID14	SMALL BUSINESS DEVELOPMENT	4,519,465.73	4,519,466	-	Schedule 11.3
SUBTOTAL		574,814,755.45	574,814,755	0	
OTHER					
AD	ANIMAL SERVICES DEPARTMENT	17,766,061.13			
CD	HOUSING AND COMMUNITY DEVELOPMENT	-			
CL	CLERK OF COURT	27,197,951.84			
CO (includes CA & HS)	COMMUNITY ACTION & HUMAN SERVICES	123,654,774.10			
CR	CORRECTIONS & REHABILITATION	325,290,682.57			
CU	CULTURAL AFFAIRS	98,097,313.86			
EC	COMMISSION ON ETHICS AND PUBLIC TRUST	1,816,978.74			
EL	ELECTIONS	20,412,465.08			
FR	FIRE DEPARTMENT	404,979,115.93			
HD	PUBLIC HOUSING AND COMMUNITY DEVELOP	7,884,800.08			
HT	HOMELESS TRUST	43,042,150.81			
HU	HURRICANE RECOVERY	4,268,785.08			
ID (EXCEPT ID11 - HR and EXCEPT ID0104-ADA)	INTERNAL SERVICES DEPARTMENT	236,158,691.01			
JA	JUDICIAL ADMINISTRATION	10,429,443.10			
JU	JUVENILE ASSESSMENT CENTER (JAC)	10,614,788.93			
LB	LIBRARIES	53,519,398.78			
ME	MEDICAL EXAMINER	10,834,687.26			
MM	MIAMI-DADE ECONOMIC ADVOCACY TRUST	4,090,336.09			
MP	METROPOLITAN PLANNING ORGANIZATION	5,982,506.47			
ND	NON-DEPARTMENT	734,034,620.28			
OC	ADMINISTRATIVE OFFICE OF THE COURTS	21,686,187.24			

**MIAMI-DADE COUNTY, FLORIDA**  
**CAFR vs Cost Allocation Plan (CAP) Reconciliation**  
**For the FY ended September 30th, 2015**

Department Title	Total Expenditures	CAP - Central Service	Variance (a)	Comments
PA	PROPERTY APPRAISER	35,239,313.18		
PD	METRO-DADE POLICE DEPARTMENT	556,966,677.11		
PE (Includes DE)	REGULATORY & ECONOMIC RESOURCES	135,022,012.14		
PR	PARKS, RECREATION AND OPEN SPACES	169,815,380.36		
PU	PUBLIC DEFENDER	4,325,115.86		
SA	STATE ATTORNEY OFFICE	6,607,428.71		
PW	PUBLIC WORKS AND WASTE MANAGEMENT DEPT	147,396,328.88		
TT	OFFICE OF THE CITT	56,185,137.00		
VZ	VIZCAYA	809,141.86		
WS	WATER & SEWER	4,410,963.87		
		<b>3,278,539,237.35</b>		

FAMIS Expenditures	3,858,394,458.65
SPOs	(737,711,477.00)
CAFR Expenditures	3,120,682,981.65
Total Governmental Funds Expenditures (Pg #33)	3,120,683,000.00
Difference	(18.35)

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



## **Schedule of Expenditure of Federal Awards (SEFA)**

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U. S. DEPARTMENT OF AGRICULTURE:</b>				
<b>Passed through Florida Department of Health:</b>				
Child and Adult Care Food Program	10.558	A-3114	N/A	\$ 1,472
		A-3114	N/A	719
		A-3114	N/A	3,726
<b>Passed through Florida Department of Elder Affairs:</b>				
Child and Adult Care Food Program	10.558	Y4010	N/A	25,479
		Y4010	N/A	150,276
				<u>181,672</u>
<b>Child Nutrition Cluster:</b>				
<b>Passed through Florida Department of Agriculture and Consumer Services:</b>				
Summer Food Service Program for Children	10.559	04-0225	N/A	10,697
		04-0225	N/A	1,115,006
<b>Total Child Nutrition Cluster</b>				<u>1,125,703</u>
Farm and Ranch Lands Protection Program	10.913	734209110171	N/A	<u>402,500</u>
<b>TOTAL U. S. DEPARTMENT OF AGRICULTURE</b>				<u>\$ 1,709,875</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>				
<b>Passed through Miami-Dade Public Housing and Community Development:</b>				
Community Development Block Grants/Entitlement Grants	14.218	B-14-UC-12-0006	N/A	\$ 30,912
		B-14-UC-12-0006	N/A	14,499
		B-14-UC-12-0006	N/A	15,475
		B-14-UC-12-0006	N/A	21,556
		B-14-UC-12-0006	N/A	12,673
		B-14-UC-12-0006	N/A	12,000
		B-14-UC-12-0006	N/A	8,583
		B-14-UC-12-0006	N/A	24,980
		B-14-UC-12-0006	N/A	30,281
		B-14-UC-12-0006	N/A	5,469
		B-14-UC-12-0006	N/A	30,674
		B-14-UC-12-0006	N/A	46,703
		B-14-UC-12-0006	N/A	6,113
		B-14-UC-12-0006	N/A	16,288
		B-14-UC-12-0006	N/A	6,300
		B-14-UC-12-0006	N/A	12,079
		B-14-UC-12-0006	N/A	8,032
		B-14-UC-12-0006	N/A	22,752
				<u>325,369</u>
Continuum of Care Program	14.267	FL0168LD001205-FL0431L4D001201	\$ 2,389,978	2,795,804
		FL000L4D001300-FL0463L4D001300	17,107,061	17,645,367
		FL0166L4-FL0532L4	447,736	447,736
			<u>19,944,775</u>	<u>20,888,907</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u>\$ 19,944,775</u>	<u>\$ 21,214,276</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U. S. DEPARTMENT OF THE INTERIOR:</b>				
<b>Passed through Florida Department of Agriculture and Consumer Services:</b>				
Cooperative Endangered Species Conservation Fund	15.615	020836	N/A	\$ 7,966
		021623	N/A	15,838
				<u>23,804</u>
<b>Passed through Florida Department of Environmental Protection:</b>				
Clean Vessel Act Program	15.616	MV101	N/A	15,739
		MV102	N/A	15,739
		MV103	N/A	15,739
		MV104	N/A	16,699
		MV105	N/A	15,739
		MV107	N/A	15,738
				<u>95,393</u>
<b>Passed through Florida Fish and Wildlife Conservation Commission:</b>				
State Wildlife Grants	15.634	13057	N/A	14,570
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	230,520
<b>TOTAL U. S. DEPARTMENT OF THE INTERIOR</b>				<u><u>\$ 364,287</u></u>
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
Equitable Sharing Program	16.unknown	N/A	N/A	\$ 618,575
Violence Against Women Act Court Training and Improvement Grants	16.013	2013-FL-AX-0016	N/A	141,991
Services for Trafficking Victims	16.320	2012-VT-BX-K005	N/A	4,365
		2014-VT-BX-K017	N/A	100,674
				<u>105,039</u>
<b>Passed through Americans for Immigrant Justice:</b>				
Legal Assistance for Victims	16.524	2010-WL-AX-0066	N/A	26,111

**(Continued)**

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF JUSTICE: (Continued)</b>				
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	\$ 36,685
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2010-DN-BX-K268	N/A	1,000
		2014-DN-BX-K074	N/A	56,477
				57,477
<b>Passed through State of Florida Department of Legal Affairs/Office of Attorney General:</b>				
Crime Victim Assistance	16.575	V13226	N/A	48
		V13061	N/A	942
		V071-14226	\$ 123,433	92,721
		V093-14061	N/A	78,431
			123,433	172,142
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0062	N/A	52,098
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2013-WE-AX-0049	N/A	254,388
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0123	N/A	375,461
Public Safety Partnership and Community Policing Grants	16.710	2010-UL-WX-0010	N/A	4,857
		2013-UL-WX-0046	N/A	753,442
				758,299
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0047	N/A	288,219
		2013-DJ-BX-0292	N/A	105,038
		2014-DJ-BX-0134	N/A	89,290
<b>Passed through Florida Department of Law Enforcement:</b>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JAGC-DADE-2-E5-149	N/A	(3,004)
		2014-JAGC-DADE-10-E5-205	(62)	(62)
		2014-JAGC-DADE-12-E5-139	(86,113)	(86,113)
		2015-JAGC-DADE-23-R3-221	N/A	72,772
		2015-JAGC-DADE-10-R3-236	N/A	163,940
			(86,175)	630,080

**(Continued)**

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF JUSTICE: (Continued)</b>				
DNA Backlog Reduction Program	16.741	2013-DN-BX-0073	N/A	\$ 687,713
		2014-DN-BX-0006	N/A	318,752
				<u>1,006,465</u>
<b>Passed through Florida Department of Law Enforcement:</b>				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2013-CD-BX-0018	N/A	36,543
		2014-CD-BX-0054	N/A	56,584
				<u>93,127</u>
<b>Passed through Florida Department of Law Enforcement:</b>				
Byrne Criminal Justice Innovation Program	16.817	2014-AJ-BX-0010	N/A	83,828
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u>\$ 37,258</u>	<u>\$ 4,411,766</u>
<b>U. S. DEPARTMENT OF LABOR:</b>				
<b>Passed through Florida Department of Education:</b>				
National Farm Worker Jobs Program	17.264	761-4055B-5CFJ1	N/A	\$ 276,748
		761-4054A-4CFJ1	N/A	27,414
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				<u>\$ 304,162</u>
<b>U.S. DEPARTMENT OF STATE:</b>				
Trans-National Crime	19.705	SINLEC14CA0062	N/A	\$ 698,162

**(Continued)**

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>				
<b>Highway Planning and Construction Cluster:</b>				
<b>Passed through the Florida Department of Transportation:</b>				
Highway Planning and Construction	20.205	AQM30	N/A	\$ 18,424
		AP149	N/A	34,324
		AQH98	N/A	126,705
		AQI76	N/A	815,829
		AQV68	N/A	82,023
		AR997	N/A	25,956
		AR998	N/A	28,172
		ARB76	N/A	482,466
		ARC43	N/A	30,561
		ARF61	N/A	162
		ARM05	N/A	15,129
		ARJ74	N/A	1,700
		A5117	N/A	32,646
		ARK62	N/A	196,085
		ARK62	N/A	1,408,009
		AQR51	N/A	102,742
		AR393	N/A	91,028
		APN79	N/A	(4,785)
		APY06	N/A	5,230
		APV78	N/A	100,973
		APW69	N/A	(64,693)
		APG60	N/A	(1,444)
				<u>3,527,242</u>
<b>Passed through the Florida Department of Environmental Protection:</b>				
Recreational Trails Program	20.219	T11032	N/A	<u>76,971</u>
<b>Total Highway Planning and Construction Cluster</b>				<u>3,604,213</u>
<b>Passed through the Florida Department of Transportation:</b>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	AQR30	N/A	81,471
		AR550	N/A	984,473
		ARL85	N/A	596,250
				<u>1,662,194</u>
<b>(Continued)</b>				

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION: (Continued)</b>				
<b>Passed through the Florida Department of Transportation:</b>				
National Priority Safety Programs	20.616	ARM63	N/A	\$ 497,176
National Infrastructure Investments	20.933	DTMA1G11006	N/A	1,181,977
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<u>\$ 6,945,560</u>
<b>U. S. DEPARTMENT OF THE TREASURY:</b>				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	<u>\$ 324,161</u>
<b>NATIONAL ENDOWMENT FOR THE ARTS:</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024	13-4100-7037	N/A	<u>\$ 104</u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>				
Air Pollution Control Program Support	66.001	00402415	N/A	\$ 403,075
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act	66.034	PM-96496108-0 XA-00D23714-0 96496115	N/A N/A N/A	30,857 14,610 34,185
				<u>79,652</u>
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				<u>\$ 482,727</u>
<b>U.S. DEPARTMENT OF ENERGY:</b>				
<b>Passed through Florida Department of Agriculture and Consumer Services:</b>				
State Energy Program	81.041	GO434	N/A	<u>\$ 75,000</u>

**(Continued)**



**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U. S. ELECTION ASSISTANCE COMMISSION:</b>				
Passed through Florida Department of State and Secretary of State: Help America Vote Act Requirements Payments	90.401	2014-2015-0001-DAD	N/A	\$ 330,266
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>				
<b>Aging Cluster:</b>				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Services	93.044	AA-1418	N/A	\$ 300,669
		AA-1418	N/A	1,178
		AA-1518	N/A	1,993,904
<b>Total Aging Cluster</b>				<u>2,295,751</u>
Passed through National Association of Chronic Disease Directors:				
Chronic Diseases: Research, Control, and Prevention	93.068	0752014	N/A	4,716
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI025010-01	N/A	355,741
		1H79TI025428-01	N/A	319,440
				<u>675,181</u>
<b>Temporary Assistance for Needy Families (TANF) Cluster:</b>				
Passed through Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	KPZ12	N/A	68,950
Passed through Florida Coalition Against Domestic Violence:				
Temporary Assistance for Needy Families		15-2222 DVS	N/A	445,542
		16-2222 DVS	N/A	111,908
<b>Total Temporary Assistance for Needy Families (TANF) Cluster</b>				<u>626,400</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,373,339
		CSL03	N/A	122,206
				<u>3,495,545</u>
<b>(Continued)</b>				

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)</b>				
<b>Passed through Florida Department of Economic Opportunity:</b>				
Low-Income Home Energy Assistance	93.568	14WX-0G-11-23-04-018	N/A	\$ 213,446
		14-EA-OF-11-23-01-017	N/A	2,805,417
		15WX-0G-11-23-04-018	N/A	283,302
		15-EA-OF-11-23-01-017	N/A	4,685,746
				<u>7,987,911</u>
<b>Community Services Block Grant (CSBG) Cluster:</b>				
<b>Passed through Florida Department of Economic Opportunity:</b>				
Community Services Block Grant	93.569	14-SB-OD-11-23-01-016	N/A	141,599
		15-SB-OD-11-23-01-016	N/A	3,709,173
<b>Total Community Services Block Grant (CSBG) Cluster</b>				<u>3,850,772</u>
<b>Head Start Cluster:</b>				
Head Start	93.600	04 CH0119/48	N/A	(99)
		04 CH0119/49	N/A	50,199,852
		04 CH010192-01-00	N/A	8,022,501
		04HP0023/01	N/A	348,517
<b>Total Head Start Cluster</b>				<u>58,570,771</u>
<b>Passed through Florida Office of State Attorney, 11th Judicial Circuit:</b>				
Child Support Enforcement Demonstrations and Special Projects	93.601	CSDG1	N/A	16,164
<b>Passed through Florida Coalition Against Domestic Violence:</b>				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	15-2222 DVS	N/A	264,197
		16-2222 DVS	N/A	66,392
				<u>330,589</u>
HIV Emergency Relief Project Grants	93.914	H89HA00005	\$ (6,074)	(6,074)
		H89HA00005	(1,092)	(1,092)
		H89HA00005	11,587,504	12,773,330
		H89HA00005	10,644,945	11,549,318
			<u>22,225,283</u>	<u>24,315,482</u>
<b>(Continued)</b>				

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)</b>				
<b>Passed through South Florida Behavioral Health Ntework, Inc.:</b>				
Block Grants for Community Mental Health Services	93.958	ME225-5-42	\$ 341,476	\$ 341,476
<b>Passed through South Florida Behaviorial Health Network, Inc.:</b>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-5-28	N/A	1,292,930
		ME225-6-28	N/A	723,845
		ME225-5-34	N/A	413,237
				<u>2,430,012</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>\$ 22,566,759</u>	<u>\$ 104,940,770</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>				
Retired and Senior Volunteer Program	94.002	13SRSFL006	N/A	\$ 11,839
		13SRSFL006	N/A	88,112
				<u>99,951</u>
<b>Foster Grandparent/Senior Companion Cluster:</b>				
Foster Grandparent Program	94.011	13GXSFL002(3)	N/A	74,345
		13GXSFL002(2)	N/A	213,309
				<u>287,654</u>
Senior Companion Program	94.016	13SXSFL002(2)	N/A	49,030
		13SXSFL002(3)	N/A	323,915
				<u>372,945</u>
<b>Total Foster Grandparent/Senior Companion Cluster</b>				<u>660,599</u>
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<u>\$ 760,550</u>

(Continued)

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>EXECUTIVE OFFICE OT THE PRESIDENT:</b>				
High Intensity Drug Trafficking Areas Program	95.001	G13MI0004A	N/A	\$ 13,116
		G14MI0004A	N/A	318,890
		G15MI0004A	N/A	90,463
<b>TOTAL EXECUTIVE OFFICE OT THE PRESIDENT</b>				<u>\$ 422,469</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>				
<b>Passed through the United Way of America:</b>				
<b>Emergency Food and Shelter National Board Program Cluster:</b>				
Emergency Food and Shelter National Board Program	97.024	N/A	N/A	\$ 3,755
		N/A	N/A	129,001
<b>Total Emergency Food and Shelter National Board Program Cluster</b>				<u>132,756</u>
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2013-CA-K00011-S01	N/A	403,856
		EMW-2014-CA-K00034-S01	N/A	968,743
				<u>1,372,599</u>
<b>Passed through Florida Executive Office of the Governor:</b>				
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</b>				
	97.036	06-KF-B&-11-23-00-505	N/A	839,855
		06-WL-&K-11-23-02-551	N/A	3,419,686
		09-PA-C2-11-23-13-579	N/A	8,088
				<u>4,267,629</u>
<b>Passed through Florida Executive office of the Governor:</b>				
Hazard Mitigation Grant	97.039	07DM-68-11-23-01-227	N/A	611,174
Emergency Management Performance Grants	97.042	15-FG-4D-11-23-01-080	N/A	362,837
		16-FG-5A-11-23-01-110	N/A	77,770
				<u>440,607</u>
Assistance to Firefighters Grant	97.044	EMW-2012-FP-01157	N/A	(15,821)
		EMW-2013-FO-06236	N/A	191,233
		EMW-2013-FP-00996	N/A	119,328
		EMW-2014-FO-06704	N/A	925,000
		EMW-2011-FO-06190	N/A	15,256
				<u>1,234,996</u>
<b>(Continued)</b>				

**MIAMI-DADE COUNTY, FLORIDA****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTS</b>	<b>C.F.D.A.</b>	<b>GRANT/CONTRACT NUMBER</b>	<b>PASS-THRU AMOUNT TO SUBRECIPIENT</b>	<b>FEDERAL EXPENDITURES</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)</b>				
<b>Passed through Florida Executive office of the Governor:</b>				
Pre-Disaster Mitigation	97.047	12DM-8Z-11-23-01-401	\$ 1,773,611	\$ 1,773,611
Port Security Grant Program	97.056	EMW-2012-PU-00451-S01	N/A	(59,911)
		EMW-2011-PU-K00188-S01	N/A	59,822
				(89)
<b>Homeland Security Cluster:</b>				
<b>Passed through City of Miami:</b>				
Homeland Security Grant Program	97.067	14DS-L2-11-23-02-413	N/A	561,607
		15-DS-P8-11-23-02-453	N/A	157,009
<b>Passed through Florida Executive Office of the Governor:</b>				
Homeland Security Grant Program	97.067	14DS-L5-11-23-01-325	N/A	101,712
		15DS-L3-11-23-23-169	N/A	90,911
		15DS-P4-11-23-01-244	N/A	33,073
		15DS-P4-11-23-01-321	N/A	75,881
		15DS-P4-11-23-01-322	N/A	5,084
		15DS-P9-11-23-23-481	N/A	19,856
<b>Passed through Florida Department of Law Enforcement:</b>				
Homeland Security Grant Program	97.067	2015-LETP-DADE-1-T5-014	N/A	118,537
<b>Total Homeland Security Cluster</b>				1,163,670
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2013-FH-00688	N/A	5,795,583
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	296,901
FEMA Core Management Performance Grant	97.unknown	HSFE40-13-P-0306	N/A	47,542
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			\$ 1,773,611	\$ 17,136,979
<b>TOTAL FEDERAL EXPENDITURES</b>			\$ 44,322,403	\$ 160,121,114

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

**Schedule of Expenditures of Federal Awards and  
State Financial Assistance**

**Year Ended September 30, 2015**

<u>Federal/State Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<b>Federal:</b>		
U.S. Department of Housing and Urban Development:		
Low Rent Public Housing	14.850	\$ 34,637,784
Emergency Solutions Grant Program	14.231	774,025
Shelter Plus Care	14.238	47,163
HOME Investment Partnerships Program	14.239	3,847,763
Demolition and Revitalization of Severely Distressed Public Housing	14.866	1,932
Resident Opportunity and Supportive Services - Service Coordinators	14.870	14,465
PIH Family Self-Sufficiency Program	14.896	185,932
Community Development Block Grants/Entitlement Grants	14.218	6,980,808
Housing Voucher Cluster:		
Section 8 Housing Choice Vouchers	14.871	\$ 146,277,675
Mainstream Vouchers	14.879	715,077
Total Housing Voucher Cluster		146,992,752
Public Housing Capital Fund	14.872	15,059,114
Project Based Cluster		
Section 8 Housing Assistance Payments Program	14.195	4,522,145
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	19,285,042
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	1,281,213
Total Project Based Cluster		25,088,400
Continuum of Care Program	14.267	6,618,401
Pass-through the State of Florida:		
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	1,129,880
Total Federal Expenditures		241,378,419
<b>State:</b>		
Florida Housing Finance Corporation		
State Housing Initiatives Partnerships Program	52.901	4,507,924
Total State Expenditures		4,507,924
Total Federal and State Expenditures		\$ 245,886,343