

# City of Miami, Florida

## OMB Uniform Guidance Cost Allocation Plan and Indirect Cost Rates

For use in FY 2016 Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2014



Prepared September 2015



# CITY OF MIAMI, FLORIDA

## COST ALLOCATION PLAN FOR FY 2016 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

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**Certificate of Cost Allocation Plan and Indirect Costs**

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# CERTIFICATE OF COST ALLOCATION PLAN

## City of Miami, Florida

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 dated September 10, 2015 to establish cost allocation billing rates for FY 2016 based on the fiscal year ending September 30, 2014 are allowable in accordance with the requirements of "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", 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: **City of Miami, Florida**

Signature:



Name of Official: Fernando Casamayor

Title: Assistant City Manager/CFO

Date of Execution: 09/10/2015

# CERTIFICATE OF INDIRECT COSTS

## City of Miami, Florida

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal dated September 10, 2015 to establish billing or final indirect costs rates for FY 2016 based on the fiscal year ending September 30, 2014 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.
- 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 agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: **City of Miami, Florida**

Signature:



Name of Official: Fernando Casamayor

Title: Assistant City Manager/CFO

Date of Execution: 09/10/2015



# **City Organizational Chart**

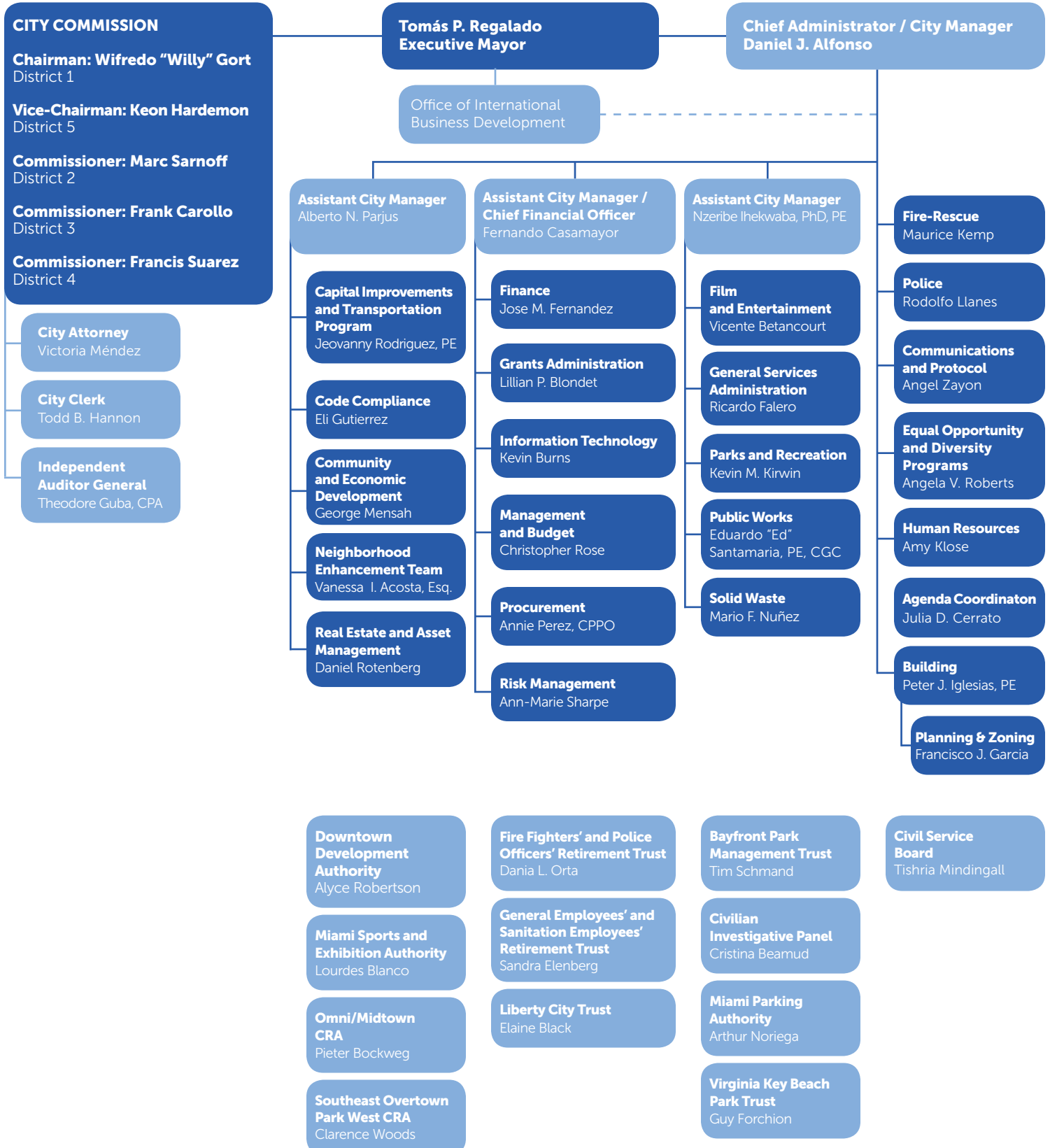
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CITY

# ORGANIZATION



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# **Cost Allocation Methodology**

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# City of Miami, Florida

## Cost Allocation Methodology

### OVERVIEW

The City of Miami's (the City) Cost allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2014

The Cost Allocation Plan is used by the City to claim indirect costs as charges against awards (grants) and City funds. The list of federal/state grants and awards that are charged indirect costs based on the results of this plan are located in Schedule F – Indirect Cost Rate Proposal.

The Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are personnel, purchasing, human resources and the Finance Department.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the City divisions and departments that receive support from other City divisions and departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.
- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

## **PROCESS**

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers and preparing a budget. However, the information systems department also supports accounting, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all City divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

## **FORMAT OF THE REPORT**

The City's Cost Allocation Plan is organized as follows:

1. Nature and Extent of Services for the Central Service Department
2. Summary schedules, and
3. Detail schedules

The Nature and Extent of Services is a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures.

The Summary Schedules provide a recap of the results of the cost allocation process as described below:

A table of contents is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

1. Schedule A - Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:

Which Central Service Department actually allocated the costs to each Receiving Department?



2. 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. Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments
3. Schedule D -.Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all the Central Service Department costs and allocates them to Receiving Departments.
4. Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.
5. Schedule F – 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 of the Receiving Department.

The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrates 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.

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# **Cost Allocation Plan**

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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**

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**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	101 MAYOR	111-5 COMMISSIONERS	151 NET - NEIGHBORHOOD	150.3 OFFICE OF FILM AND ENTERTAINMENT	152 CODE ENFORCEMENT	181-9 FIRE	190-1 POLICE
Building Depreciation	0	0	5,874	0	8,725	30,637	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	284,429	0	0	0	9,174	1,486
131 City Attorney	42,684	143,641	2,286	683	189,529	264,504	1,474,424
141 Civil Service	1,103	2,391	8,918	276	3,493	73,825	137,529
150 City Manager's Office	7,820	16,945	63,214	1,955	24,764	523,312	974,938
150.2 Agenda Coordination	4,019	59,953	1,005	0	0	5,694	9,043
160 Finance - Director's Office	2,617	5,671	21,159	655	8,290	175,167	326,335
161 Finance - General	5,242	15,542	25,763	1,207	13,378	510,538	569,796
162 Finance - Treasury	3,738	12,210	14,921	1,030	15,571	316,961	161,232
163 Finance - Financial	2,306	5,432	14,895	1,273	8,216	87,178	119,582
171-4 Human Resources	10,041	21,754	82,417	2,510	34,085	728,316	1,354,767
231 Management and Budget	5,900	13,768	27,537	1,967	7,867	385,511	440,583
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	12	34	16,434	0	29,696	86,715	7,191
244 GSA - Graphics	2,314	8,388	2,231	220	3,099	12,489	35,579
246 GSA - Light Fleet	9,320	18,783	107,480	0	125,263	315,615	2,047,952
247 GSA - Heavy Fleet	0	0	0	0	0	5,534	7,364
251 Information Technology	55,268	101,824	170,080	0	199,371	1,778,413	4,223,498
261 Procurement	2,915	21,729	15,433	0	8,669	286,817	258,945
271 Auditor General	2,300	5,544	6,893	528	9,553	276,979	392,793
301-3 Risk Management	16,972	35,466	136,820	3,431	66,917	1,905,389	6,415,018
431 Equal Opportunity &	791	1,715	6,399	198	2,507	52,967	98,679
371 Grants Administration	0	0	0	0	0	202,392	214,298
<b>Total Allocated</b>	<b>175,362</b>	<b>775,219</b>	<b>729,759</b>	<b>15,933</b>	<b>758,993</b>	<b>8,034,127</b>	<b>19,271,032</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>175,362</b>	<b>775,219</b>	<b>729,759</b>	<b>15,933</b>	<b>758,993</b>	<b>8,034,127</b>	<b>19,271,032</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>175,362</b>	<b>775,219</b>	<b>729,759</b>	<b>15,933</b>	<b>758,993</b>	<b>8,034,127</b>	<b>19,271,032</b>



**CITY OF MIAMI, FLORIDA**  
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**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Allocated Costs By Department**

Detail

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Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	34,794	0	0	0	0	121,960	0
131 City Attorney	635,122	147,861	519,123	0	0	299,374	117,620
141 Civil Service	10,205	16,917	4,872	2,850	644	6,344	72,078
150 City Manager's Office	72,338	119,912	34,540	20,203	4,562	44,967	510,931
150.2 Agenda Coordination	14,737	2,010	13,062	0	0	0	4,354
160 Finance - Director's Office	24,213	40,138	11,561	6,763	1,527	15,052	171,023
161 Finance - General	60,500	61,580	194,450	20,425	7,365	31,114	446,632
162 Finance - Treasury	94,983	77,004	1,107,634	11,799	5,756	69,756	1,722,009
163 Finance - Financial	16,369	18,766	31,156	4,604	1,851	11,857	87,059
171-4 Human Resources	98,785	165,774	46,045	28,080	6,300	61,500	667,284
231 Management and Budget	72,776	68,841	45,239	0	9,834	45,239	145,550
241 GSA - Administration	0	0	0	791,448	178,714	0	0
243 GSA - Miami Riverside	49,545	522	22,130	4,305	0	98,953	25,996
244 GSA - Graphics	5,629	13,522	3,653	1,660	52	3,336	18,528
246 GSA - Light Fleet	151,227	113,601	5,197	0	0	77,489	253,002
247 GSA - Heavy Fleet	493,751	138,867	1,319	0	0	0	12,939
251 Information Technology	186,395	126,866	205,866	5,387	1,115	316,770	1,697,468
261 Procurement	60,260	51,175	112,922	61,391	17,861	25,654	228,325
271 Auditor General	35,536	59,646	25,260	7,311	2,136	18,898	66,531
301-3 Risk Management	213,694	557,306	69,665	36,491	8,004	101,400	1,134,963
431 Equal Opportunity &	7,322	12,137	3,496	2,045	462	4,551	51,714
371 Grants Administration	0	0	11,906	0	0	0	59,527
<b>Total Allocated</b>	<b>2,355,641</b>	<b>1,792,445</b>	<b>2,476,757</b>	<b>1,006,306</b>	<b>246,183</b>	<b>1,389,393</b>	<b>7,502,781</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>2,355,641</b>	<b>1,792,445</b>	<b>2,476,757</b>	<b>1,006,306</b>	<b>246,183</b>	<b>1,389,393</b>	<b>7,502,781</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,355,641</b>	<b>1,792,445</b>	<b>2,476,757</b>	<b>1,006,306</b>	<b>246,183</b>	<b>1,389,393</b>	<b>7,502,781</b>



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	341.351-5 PLANNING & ZONING	381 COMMUNICATIONS	401 CIP & TRANSPORTATION	910 CD - COMMUNITY DEVELOPMENT	920 CRA - COMMUNITY REDEVELOPMENT	930 LIBERTY CITY	940 VIRGINIA KEY
Building Depreciation	26,900	5,094	20,094	23,919	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	16,561	0	16,862	0	0
131 City Attorney	405,098	4,767	528,872	333,580	103,105	5,900	9,884
141 Civil Service	4,321	920	3,218	2,759	0	0	0
150 City Manager's Office	30,630	6,517	22,809	19,551	0	0	0
150.2 Agenda Coordination	66,983	6,699	20,766	14,402	1,005	670	335
160 Finance - Director's Office	10,252	2,182	7,635	6,544	0	0	0
161 Finance - General	28,506	5,414	138,884	498,041	25,539	1,896	26,617
162 Finance - Treasury	72,328	2,518	87,028	48,309	23,806	2,112	167,426
163 Finance - Financial	11,330	2,106	18,447	15,780	3,545	848	3,882
171-4 Human Resources	41,763	8,514	29,507	26,726	0	0	0
231 Management and Budget	62,940	15,736	104,246	68,841	15,736	11,801	3,934
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	82,843	14,203	56,390	66,936	39	11	50
244 GSA - Graphics	17,516	942	678	911	119	0	0
246 GSA - Light Fleet	0	9,646	13,131	64,524	1,704	0	0
247 GSA - Heavy Fleet	0	0	590,034	8,879	0	0	0
251 Information Technology	178,423	87,908	125,194	160,061	66,960	14,836	13,171
261 Procurement	9,017	3,948	116,098	25,538	7,791	1,590	31,269
271 Auditor General	11,756	2,215	23,159	16,094	24,455	372	1,167
301-3 Risk Management	54,553	14,563	64,529	49,625	522	0	0
431 Equal Opportunity &	3,100	659	2,308	1,979	0	0	0
371 Grants Administration	0	0	83,338	511,932	0	0	0
<b>Total Allocated</b>	<b>1,118,259</b>	<b>194,551</b>	<b>2,072,926</b>	<b>1,964,931</b>	<b>291,188</b>	<b>40,036</b>	<b>257,735</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,118,259</b>	<b>194,551</b>	<b>2,072,926</b>	<b>1,964,931</b>	<b>291,188</b>	<b>40,036</b>	<b>257,735</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,118,259</b>	<b>194,551</b>	<b>2,072,926</b>	<b>1,964,931</b>	<b>291,188</b>	<b>40,036</b>	<b>257,735</b>



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	950 CIVILIAN INVESTIGATIVE PANEL	960 PENSION	970 COMPONENT UNITS	980 ND - NON DEPARTMENTAL	999 OTHER	SubTotal	Direct Billed
Building Depreciation	0	0	0	0	33,368	225,703	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	40,739	7,517	1,174,237	1,707,759	0
131 City Attorney	14,885	781	247,938	0	0	5,491,661	0
141 Civil Service	276	920	0	92	0	353,951	0
150 City Manager's Office	1,955	6,517	0	652	0	2,509,032	0
150.2 Agenda Coordination	1,675	1,005	8,038	0	0	235,455	0
160 Finance - Director's Office	655	2,182	0	218	0	839,839	0
161 Finance - General	5,117	2,245	278	8,665	237,687	2,942,421	0
162 Finance - Treasury	4,384	1,288	55	7,019	907,016	4,937,893	0
163 Finance - Financial	1,184	638	4	588	344	469,240	0
171-4 Human Resources	2,510	8,367	0	837	0	3,425,882	0
231 Management and Budget	5,900	1,967	0	1,967	0	1,563,680	0
241 GSA - Administration	0	0	0	0	0	970,162	0
243 GSA - Miami Riverside	30	1,819	0	0	93,016	656,870	271,424
244 GSA - Graphics	3,511	0	84	0	0	134,461	550,272
246 GSA - Light Fleet	0	0	0	0	0	3,313,934	5,253,906
247 GSA - Heavy Fleet	0	0	0	0	0	1,258,687	8,067,238
251 Information Technology	23,553	0	24,109	12,982	12,817	9,788,335	0
261 Procurement	12,643	0	0	17,754	0	1,377,744	0
271 Auditor General	0	47	0	48,767	0	1,037,940	0
301-3 Risk Management	3,431	11,434	0	1,144	0	10,901,337	0
431 Equal Opportunity &	198	659	0	66	0	253,952	0
371 Grants Administration	0	0	0	0	2,551,895	3,635,288	0
<b>Total Allocated</b>	<b>81,907</b>	<b>39,869</b>	<b>321,245</b>	<b>108,268</b>	<b>5,010,380</b>	<b>58,031,226</b>	<b>14,142,840</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>81,907</b>	<b>39,869</b>	<b>321,245</b>	<b>108,268</b>	<b>5,010,380</b>	<b>58,031,226</b>	<b>14,142,840</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>81,907</b>	<b>39,869</b>	<b>321,245</b>	<b>108,268</b>	<b>5,010,380</b>	<b>58,031,226</b>	<b>14,142,840</b>



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Allocated Costs By Department**

Detail

Central Service Departments	Unallocated	Total
Building Depreciation	0	225,703
Equipment Depreciation	0	0
121 City Clerk	0	1,707,759
131 City Attorney	0	5,491,661
141 Civil Service	0	353,951
150 City Manager's Office	0	2,509,032
150.2 Agenda Coordination	0	235,455
160 Finance - Director's Office	0	839,839
161 Finance - General	0	2,942,421
162 Finance - Treasury	0	4,937,893
163 Finance - Financial	0	469,240
171-4 Human Resources	0	3,425,882
231 Management and Budget	0	1,563,680
241 GSA - Administration	0	970,162
243 GSA - Miami Riverside	0	928,294
244 GSA - Graphics	0	684,733
246 GSA - Light Fleet	0	8,567,840
247 GSA - Heavy Fleet	0	9,325,925
251 Information Technology	0	9,788,335
261 Procurement	0	1,377,744
271 Auditor General	0	1,037,940
301-3 Risk Management	0	10,901,337
431 Equal Opportunity &	0	253,952
371 Grants Administration	0	3,635,288
Total Allocated	0	72,174,066
Roll Forward	0	0
Cost With Roll Forward	0	72,174,066
Adjustments	0	0
Proposed Costs	0	72,174,066



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	3,897,654	0	
121 City Clerk	1,574,222	( 6,950)	
131 City Attorney	6,210,798	( 130,741)	
141 Civil Service	336,007	( 359)	
150 City Manager's Office	2,236,396	( 11,268)	
150.2 Agenda Coordination	228,779	0	
160 Finance - Director's Office	1,417,249	( 25,158)	
161 Finance - General Accounting	29,120,988	( 26,378,179)	
162 Finance - Treasury Management	105,853,116	( 101,637,339)	
163 Finance - Financial System Services	492,667	0	
171-4 Human Resources	3,289,413	( 12,078)	
231 Management and Budget	1,758,647	( 15,785)	
241 GSA - Administration	8,106,041	( 6,062,087)	
243 GSA - Miami Riverside Center	1,234,592	0	
244 GSA - Graphics	586,601	( 36,294)	
246 GSA - Light Fleet	6,278,072	( 1,024,892)	
247 GSA - Heavy Fleet	8,090,224	( 7,734)	
251 Information Technology	10,548,715	( 1,187,254)	
261 Procurement	1,516,985	( 10,711)	
271 Auditor General	986,837	( 3,915)	
301-3 Risk Management	11,196,839	( 1,837)	
431 Equal Opportunity & Diversity	253,828	0	
371 Grants Administration	3,192,984	( 99,543)	
101 MAYOR			175,362
111-5 COMMISSIONERS			775,219
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			729,759
150.3 OFFICE OF FILM AND ENTERTAINMENT			15,933
152 CODE ENFORCEMENT			758,993
181-9 FIRE			8,034,127
190-1 POLICE			19,271,032
201-9 PUBLIC WORKS			2,355,641
211-3 SOLID WASTE			1,792,445
221 REAL ESTATE AND ASSET MANAGEMENT			2,476,757
242 GSA PROPERTY MNGT			1,006,306
245 GSA COMMUNICATIONS SERVICES			246,183

All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
281-4 BUILDING			1,389,393	
291-8 PARKS & RECREATION			7,502,781	
341.351-5 PLANNING & ZONING			1,118,259	
381 COMMUNICATIONS			194,551	
401 CIP & TRANSPORTATION			2,072,926	
910 CD - COMMUNITY DEVELOPMENT			1,964,931	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			291,188	
930 LIBERTY CITY			40,036	
940 VIRGINIA KEY			257,735	
950 CIVILIAN INVESTIGATIVE PANEL			81,907	
960 PENSION			39,869	
970 COMPONENT UNITS			321,245	
980 ND - NON DEPARTMENTAL			108,268	
999 OTHER			5,010,380	
Direct Billed Total			14,142,840	
Unallocated Total			0	
Totals	<u>208,826,190</u>	<u>( 136,652,124)</u>	<u>72,174,066</u>	Deviation 0





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Detail Of Allocated Costs**

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	121 City Clerk 3.5	131 City Attorney 4.5	141 Civil Service 5.5	150 City Manager's 6.5	150.2 Agenda 7.5
Building Depreciation	( 418,536)	0	0	0	0	0	0
Equipment Depreciation	0	( 3,897,654)	0	0	0	0	0
121 City Clerk	0	5,519	( 1,787,082)	3,393	971	6,970	56,648
131 City Attorney	30,763	2,012	76,876	( 6,632,735)	3,400	24,395	11,814
141 Civil Service	3,056	0	0	4,747	( 388,575)	2,904	606
150 City Manager's Office	15,088	1,568	204	237,194	1,839	( 2,744,674)	8,179
150.2 Agenda Coordination	0	0	0	101,602	276	1,955	( 347,202)
160 Finance - Director's Office	44,851	15,507	0	390,798	460	3,258	2,345
161 Finance - General	0	47,339	0	0	1,747	12,382	0
162 Finance - Treasury	0	0	0	0	2,483	17,595	0
163 Finance - Financial	0	0	0	0	184	1,304	0
171-4 Human Resources	26,136	1,304	0	89,509	2,759	19,551	4,019
231 Management and Budget	6,919	5,921	0	17,855	1,379	9,775	10,383
241 GSA - Administration	0	115,098	0	54,132	736	5,214	1,675
243 GSA - Miami Riverside	2,137	2,318	0	0	552	3,910	0
244 GSA - Graphics	0	20,571	0	0	368	2,606	0
246 GSA - Light Fleet	0	2,230,800	0	0	2,850	20,203	0
247 GSA - Heavy Fleet	0	226,302	0	0	2,759	19,551	0
251 Information Technology	30,990	1,150,868	2,243	15,980	4,413	31,282	2,010
261 Procurement	7,002	4,317	0	58,585	1,471	10,427	6,029
271 Auditor General	13,787	1,701	0	57,843	920	6,517	0
301-3 Risk Management	7,766	443	0	71,792	1,471	10,427	1,340
431 Equal Opportunity &	0	0	0	977	276	1,955	0
371 Grants Administration	4,338	66,066	0	36,667	3,310	23,461	6,699
101 MAYOR	0	0	0	42,684	1,103	7,820	4,019
111-5 COMMISSIONERS	0	0	284,429	143,641	2,391	16,945	59,953
151 NET - NEIGHBORHOOD	5,874	0	0	2,286	8,918	63,214	1,005
150.3 OFFICE OF FILM AND	0	0	0	683	276	1,955	0
152 CODE ENFORCEMENT	8,725	0	0	189,529	3,493	24,764	0
181-9 FIRE	30,637	0	9,174	264,504	73,825	523,312	5,694
190-1 POLICE	0	0	1,486	1,474,424	137,529	974,938	9,043
201-9 PUBLIC WORKS	17,460	0	34,794	635,122	10,205	72,338	14,737
211-3 SOLID WASTE	0	0	0	147,861	16,917	119,912	2,010
221 REAL ESTATE AND	7,661	0	0	519,123	4,872	34,540	13,062
242 GSA PROPERTY MNGT	1,544	0	0	0	2,850	20,203	0



**CITY OF MIAMI, FLORIDA**  
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**Detail Of Allocated Costs**

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	121 City Clerk 3.5	131 City Attorney 4.5	141 Civil Service 5.5	150 City Manager's 6.5	150.2 Agenda 7.5
245 GSA	0	0	0	0	644	4,562	0
281-4 BUILDING	35,179	0	121,960	299,374	6,344	44,967	0
291-8 PARKS &	9,248	0	0	117,620	72,078	510,931	4,354
341.351-5 PLANNING &	26,900	0	0	405,098	4,321	30,630	66,983
381 COMMUNICATIONS	5,094	0	0	4,767	920	6,517	6,699
401 CIP &	20,094	0	16,561	528,872	3,218	22,809	20,766
910 CD - COMMUNITY	23,919	0	0	333,580	2,759	19,551	14,402
920 CRA - COMMUNITY	0	0	16,862	103,105	0	0	1,005
930 LIBERTY CITY	0	0	0	5,900	0	0	670
940 VIRGINIA KEY	0	0	0	9,884	0	0	335
950 CIVILIAN	0	0	0	14,885	276	1,955	1,675
960 PENSION	0	0	0	781	920	6,517	1,005
970 COMPONENT UNITS	0	0	40,739	247,938	0	0	8,038
980 ND - NON	0	0	7,517	0	92	652	0
999 OTHER	33,368	0	1,174,237	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Detail Of Allocated Costs**

Department	160 Finance - Director's 8.5	161 Finance - General 9.5	162 Finance - Treasury 10.5	163 Finance - Financial 11.5	171-4 Human Resources 12.5	231 Management and 13.5	241 GSA - 14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	2,103	12,676	33,172	5,053	9,586	7,324	0
131 City Attorney	7,362	11,651	4,274	5,180	32,332	27,466	0
141 Civil Service	876	2,260	1,478	1,056	3,825	1,831	0
150 City Manager's Office	3,506	8,991	5,195	6,419	15,299	21,973	0
150.2 Agenda Coordination	526	1,367	849	1,219	2,295	0	0
160 Finance - Director's Office	( 2,251,310)	5,201	2,922	1,853	4,028	49,439	0
161 Finance - General	631,574	( 3,497,359)	1,371	7,319	15,617	3,662	0
162 Finance - Treasury	611,264	200,754	( 5,174,056)	36,405	22,142	14,649	0
163 Finance - Financial	99,068	907	929	( 600,815)	1,530	0	0
171-4 Human Resources	6,544	10,753	6,140	10,982	( 3,727,473)	27,466	0
231 Management and Budget	3,272	5,333	2,821	5,837	12,625	( 1,933,849)	0
241 GSA - Administration	1,745	11,941	11,505	3,956	6,990	55,073	( 2,782,833)
243 GSA - Miami Riverside	1,309	6,660	4,824	1,381	5,242	1,967	153,184
244 GSA - Graphics	872	4,706	3,437	818	3,643	1,967	102,122
246 GSA - Light Fleet	6,763	58,958	34,031	6,619	28,006	3,934	791,447
247 GSA - Heavy Fleet	6,544	38,603	28,860	4,429	26,874	19,669	765,918
251 Information Technology	10,471	38,571	18,858	10,164	42,599	55,073	0
261 Procurement	3,491	5,398	2,698	6,226	13,906	27,537	0
271 Auditor General	2,182	4,104	2,615	3,834	8,367	11,801	0
301-3 Risk Management	3,491	18,255	51,696	5,183	14,053	11,801	0
431 Equal Opportunity &	655	1,729	1,468	1,306	2,510	0	0
371 Grants Administration	7,853	106,120	17,020	6,336	30,122	27,537	0
101 MAYOR	2,617	5,242	3,738	2,306	10,041	5,900	0
111-5 COMMISSIONERS	5,671	15,542	12,210	5,432	21,754	13,768	0
151 NET - NEIGHBORHOOD	21,159	25,763	14,921	14,895	82,417	27,537	0
150.3 OFFICE OF FILM AND	655	1,207	1,030	1,273	2,510	1,967	0
152 CODE ENFORCEMENT	8,290	13,378	15,571	8,216	34,085	7,867	0
181-9 FIRE	175,167	510,538	316,961	87,178	728,316	385,511	0
190-1 POLICE	326,335	569,796	161,232	119,582	1,354,767	440,583	0
201-9 PUBLIC WORKS	24,213	60,500	94,983	16,369	98,785	72,776	0
211-3 SOLID WASTE	40,138	61,580	77,004	18,766	165,774	68,841	0
221 REAL ESTATE AND	11,561	194,450	1,107,634	31,156	46,045	45,239	0
242 GSA PROPERTY MNGT	6,763	20,425	11,799	4,604	28,080	0	791,448



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**Detail Of Allocated Costs**

Department	160 Finance - Director's 8.5	161 Finance - General 9.5	162 Finance - Treasury 10.5	163 Finance - Financial 11.5	171-4 Human Resources 12.5	231 Management and 13.5	241 GSA - 14.5
245 GSA	1,527	7,365	5,756	1,851	6,300	9,834	178,714
281-4 BUILDING	15,052	31,114	69,756	11,857	61,500	45,239	0
291-8 PARKS &	171,023	446,632	1,722,009	87,059	667,284	145,550	0
341.351-5 PLANNING &	10,252	28,506	72,328	11,330	41,763	62,940	0
381 COMMUNICATIONS	2,182	5,414	2,518	2,106	8,514	15,736	0
401 CIP &	7,635	138,884	87,028	18,447	29,507	104,246	0
910 CD - COMMUNITY	6,544	498,041	48,309	15,780	26,726	68,841	0
920 CRA - COMMUNITY	0	25,539	23,806	3,545	0	15,736	0
930 LIBERTY CITY	0	1,896	2,112	848	0	11,801	0
940 VIRGINIA KEY	0	26,617	167,426	3,882	0	3,934	0
950 CIVILIAN	655	5,117	4,384	1,184	2,510	5,900	0
960 PENSION	2,182	2,245	1,288	638	8,367	1,967	0
970 COMPONENT UNITS	0	278	55	4	0	0	0
980 ND - NON	218	8,665	7,019	588	837	1,967	0
999 OTHER	0	237,687	907,016	344	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Detail Of Allocated Costs**

Department	243 GSA - Miami 15.5	244 GSA - Graphics 16.5	246 GSA - Light Fleet 17.5	247 GSA - Heavy Fleet 18.5	251 Information 19.5	261 Procurement 20.5	271 Auditor General 21.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	696	171	0	0	47,758	10,029	3,305
131 City Attorney	80,723	4,701	1,395	0	145,025	15,540	12,821
141 Civil Service	8,022	790	0	0	13,471	1,282	708
150 City Manager's Office	39,928	299	3,616	0	85,021	24,474	4,692
150.2 Agenda Coordination	0	4,243	0	0	0	0	482
160 Finance - Director's Office	118,426	64	0	0	195,405	14,068	2,935
161 Finance - General	0	0	0	0	4,899	0	5,784
162 Finance - Treasury	788	671	0	0	6,824	3,333	8,890
163 Finance - Financial	0	0	0	0	525	256	1,039
171-4 Human Resources	68,670	3,343	0	0	109,337	16,488	6,911
231 Management and Budget	18,170	606	0	0	57,029	11,342	3,675
241 GSA - Administration	3	34	0	0	239,139	6,410	4,310
243 GSA - Miami Riverside	( 1,442,623)	0	0	0	875	13,332	2,603
244 GSA - Graphics	0	( 711,002)	0	0	700	12,913	1,160
246 GSA - Light Fleet	0	820	( 8,579,772)	0	5,074	88,717	11,077
247 GSA - Heavy Fleet	0	0	0	( 9,325,925)	4,899	45,894	17,044
251 Information Technology	86,390	128	3,283	0	( 10,993,460)	48,294	19,740
261 Procurement	19,529	2,341	2,724	0	53,228	( 1,754,126)	3,176
271 Auditor General	38,433	45	0	0	25,040	7,601	( 1,179,741)
301-3 Risk Management	22,195	2,642	914	0	90,694	27,749	24,210
431 Equal Opportunity &	16	78	0	0	8,532	1,855	549
371 Grants Administration	12,340	5,293	0	0	111,650	26,805	6,690
101 MAYOR	12	2,314	9,320	0	55,268	2,915	2,300
111-5 COMMISSIONERS	34	8,388	18,783	0	101,824	21,729	5,544
151 NET - NEIGHBORHOOD	16,434	2,231	107,480	0	170,080	15,433	6,893
150.3 OFFICE OF FILM AND	0	220	0	0	0	0	528
152 CODE ENFORCEMENT	29,696	3,099	125,263	0	199,371	8,669	9,553
181-9 FIRE	86,715	12,489	315,615	5,534	1,778,413	286,817	276,979
190-1 POLICE	7,191	35,579	2,047,952	7,364	4,223,498	258,945	392,793
201-9 PUBLIC WORKS	49,545	5,629	151,227	493,751	186,395	60,260	35,536
211-3 SOLID WASTE	522	13,522	113,601	138,867	126,866	51,175	59,646
221 REAL ESTATE AND	22,130	3,653	5,197	1,319	205,866	112,922	25,260
242 GSA PROPERTY MNGT	4,305	1,660	0	0	5,387	61,391	7,311



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Detail Of Allocated Costs**

Department	243 GSA - Miami	244 GSA - Graphics	246 GSA - Light Fleet	247 GSA - Heavy Fleet	251 Information	261 Procurement	271 Auditor General
	15.5	16.5	17.5	18.5	19.5	20.5	21.5
245 GSA	0	52	0	0	1,115	17,861	2,136
281-4 BUILDING	98,953	3,336	77,489	0	316,770	25,654	18,898
291-8 PARKS &	25,996	18,528	253,002	12,939	1,697,468	228,325	66,531
341.351-5 PLANNING &	82,843	17,516	0	0	178,423	9,017	11,756
381 COMMUNICATIONS	14,203	942	9,646	0	87,908	3,948	2,215
401 CIP &	56,390	678	13,131	590,034	125,194	116,098	23,159
910 CD - COMMUNITY	66,936	911	64,524	8,879	160,061	25,538	16,094
920 CRA - COMMUNITY	39	119	1,704	0	66,960	7,791	24,455
930 LIBERTY CITY	11	0	0	0	14,836	1,590	372
940 VIRGINIA KEY	50	0	0	0	13,171	31,269	1,167
950 CIVILIAN	30	3,511	0	0	23,553	12,643	0
960 PENSION	1,819	0	0	0	0	0	47
970 COMPONENT UNITS	0	84	0	0	24,109	0	0
980 ND - NON	0	0	0	0	12,982	17,754	48,767
999 OTHER	93,016	0	0	0	12,817	0	0
Direct Billings	271,424	550,272	5,253,906	8,067,238	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Detail Of Allocated Costs**

Department	301-3 Risk Management	431 Equal Opportunity &	371 Grants	Total Plan Allocated
	22.5	23.5	24.5	
Building Depreciation	0	0	0	0
Equipment Depreciation	0	0	0	0
121 City Clerk	13,651	785	0	0
131 City Attorney	52,200	2,748	0	0
141 Civil Service	5,688	327	0	0
150 City Manager's Office	34,752	1,309	0	0
150.2 Agenda Coordination	3,413	196	0	0
160 Finance - Director's Office	7,332	327	0	0
161 Finance - General	21,613	1,243	0	0
162 Finance - Treasury	30,714	1,767	0	0
163 Finance - Financial	2,275	131	0	0
171-4 Human Resources	38,263	1,963	0	0
231 Management and Budget	17,063	982	0	0
241 GSA - Administration	220,394	524	0	0
243 GSA - Miami Riverside	7,344	393	0	0
244 GSA - Graphics	4,550	262	0	0
246 GSA - Light Fleet	35,264	2,029	0	0
247 GSA - Heavy Fleet	34,126	1,963	0	0
251 Information Technology	57,501	3,141	0	0
261 Procurement	18,720	1,047	0	0
271 Auditor General	11,375	654	0	0
301-3 Risk Management	( 11,562,171)	1,047	0	0
431 Equal Opportunity &	3,431	( 279,165)	0	0
371 Grants Administration	41,165	2,375	( 3,635,288)	0
101 MAYOR	16,972	791	0	175,362
111-5 COMMISSIONERS	35,466	1,715	0	775,219
151 NET - NEIGHBORHOOD	136,820	6,399	0	729,759
150.3 OFFICE OF FILM AND	3,431	198	0	15,933
152 CODE ENFORCEMENT	66,917	2,507	0	758,993
181-9 FIRE	1,905,389	52,967	202,392	8,034,127
190-1 POLICE	6,415,018	98,679	214,298	19,271,032
201-9 PUBLIC WORKS	213,694	7,322	0	2,355,641
211-3 SOLID WASTE	557,306	12,137	0	1,792,445
221 REAL ESTATE AND	69,665	3,496	11,906	2,476,757
242 GSA PROPERTY MNGT	36,491	2,045	0	1,006,306



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Detail Of Allocated Costs**

Department	301-3 Risk Management 431 Equal Opportunity & 22.5	23.5	371 Grants 24.5	Total Plan Allocated
245 GSA	8,004	462	0	246,183
281-4 BUILDING	101,400	4,551	0	1,389,393
291-8 PARKS &	1,134,963	51,714	59,527	7,502,781
341.351-5 PLANNING &	54,553	3,100	0	1,118,259
381 COMMUNICATIONS	14,563	659	0	194,551
401 CIP &	64,529	2,308	83,338	2,072,926
910 CD - COMMUNITY	49,625	1,979	511,932	1,964,931
920 CRA - COMMUNITY	522	0	0	291,188
930 LIBERTY CITY	0	0	0	40,036
940 VIRGINIA KEY	0	0	0	257,735
950 CIVILIAN	3,431	198	0	81,907
960 PENSION	11,434	659	0	39,869
970 COMPONENT UNITS	0	0	0	321,245
980 ND - NON	1,144	66	0	108,268
999 OTHER	0	0	2,551,895	5,010,380
Direct Billings	0	0	0	14,142,840
Unallocated	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,174,066</b>



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
1.4.1 Miami Riverside Center	Square Footage of Occupied Space	General Services Administration
Equipment Depreciation		
2.4.1 Equipment Depreciation	Depreciation by Department	Finance Department - Oracle Report
121 City Clerk		
3.4.1 Records Management	Cubic Feet of Storage by Dept	City Clerk Records
3.4.2 Transcription Services	Hours of Service by Department	City Clerk Records
3.4.3 General Government	Direct 100% to Other	Direct to Other
131 City Attorney		
4.4.1 Legal Services	Percentage of Staff Effort by Department	City Attorney Office Records
141 Civil Service		
5.4.1 Civil Service	Number of Employees by Department	Human Resources - Employee Roster
150 City Manager's Office		
6.4.1 Management & Leadership	Number of Employees by Department	Human Resources - Employee Roster
150.2 Agenda Coordination		
7.4.1 Agenda Operations	Number of Agenda Items	Agenda Coordination
160 Finance - Director's Office		
8.4.1 Finance Administration	Salaries of Units Supported	Finance Department - Salary
8.4.2 Payroll Services	Number of Employees by Department	Human Resources - Employee Roster
161 Finance - General Accounting		
9.4.1 General Ledger	Number of Accounting Transactions	Finance Department - Oracle Report
9.4.2 Accounts Payable	Number of Accounts Payable Transactions	Finance Department - Oracle Report
9.4.3 Fixed Assets	Number of Fixed Assets	Finance Department - Oracle Report
9.4.4 Grants & Special Revenues	Grants by Department	Finance Department - Oracle Report
9.4.5 Payroll	Number of Employees by Department	Human Resources - Employee Roster
9.4.6 CIP/Special Projects	Direct 100% to Other	Direct to Other



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
162 Finance - Treasury Management		
10.4.1 Customer Service	Number of Accounting Transactions	Finance Department - Oracle Report
10.4.2 Cash Receipts	Number of Cash Receipt Transactions	Finance Department - Oracle Report
10.4.3 Accounts Receivable	Number of Accounts Receivable Transactions	Finance Department - Oracle Report
10.4.4 Debt Mgt/Investments	Direct 100% to Other	Direct to Other
10.4.5 Business Tax Receipt	Direct 100% to Other	Direct to Other
163 Finance - Financial System Services		
11.4.1 General Ledger (Oracle)	Number of Accounting Transactions	Finance Department - Oracle Report
11.4.2 Systems (Oracle)	Number of Users by Department	Information Technology Department - Oracle Report
11.4.3 Payrolls (Oracle)	Number of Employees by Department	Human Resources - Employee Roster
171-4 Human Resources		
12.4.1 Employee Relations	Number of Employees by Department	Human Resources - Employee Roster
12.4.2 Labor Relations	Number of Employees Covered by Union Agreement	Human Resources - Employee Roster
231 Management and Budget		
13.4.1 Budget Requests	Number of PARS & Budget Transfers Processed	Budget - Position Allocation Request & Budget Transfer
241 GSA - Administration		
14.4.1 Direction and Leadership	Number of Employees in Supervised Departments	Human Resources - Employee Roster
243 GSA - Miami Riverside Center		
15.4.1 MRC Operations	Square Footage of Occupied Space	General Services Administration
15.4.2 Mail Operations	Direct Charges - Mailroom Operations	General Services Administration Records
244 GSA - Graphics		
16.4.1 Graphics Services	Direct Charges - Graphic Services by Department	General Services Administration Records
246 GSA - Light Fleet		
17.4.1 Light Fleet & Small Equip	Direct Charges - Light Fleet per Department	General Services Administration Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
247 GSA - Heavy Fleet		
18.4.1 Heavy Fleet	Direct Charges - Heavy Equipment per Department	General Services Department
251 Information Technology		
19.4.1 IT System Operations	Number of Computers and Aircards	Information Technology Department Records
19.4.2 Telecommunications	Number of Phones by Department	Information Technology Department Records
261 Procurement		
20.4.1 Purchasing	Number of Purchase Orders	Procurement Department
20.4.2 P-Card & Surplus	Number of P-Card Transactions & Surplus Property to Other	Procurement Department
271 Auditor General		
21.4.1 Internal Audits	Expenditures Excluding Disallowed Charges	Finance Department - Oracle FY14 Trial Balance
301-3 Risk Management		
22.4.1 Workers' Compensation	Total Worker Compensation Expenditures by Department	Risk Management - Worker Compensation Expense Report
22.4.2 Group Insurance	Number of Employees by Department	Human Resources - Employee Roster
22.4.3 Auto Insurance	Number of Insured Vehicles by Department	General Services Administration Fleet
22.4.4 General Liability Ins	Number of Employees by Department	Human Resources - Employee Roster
22.4.5 Police Tort Liability	Direct Bill to Police	Risk Management Records
431 Equal Opportunity & Diversity		
23.4.1 EO & Diversity	Number of Employees by Department	Human Resources - Employee Roster
371 Grants Administration		
24.4.1 Grants Administration	Number of Grants Administered	Finance Department - SEFA Report
24.4.2 Other Funding	Direct 100% to Other	Direct to Other



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Indirect Cost Rate Proposal**

Receiving Departments	Central Service Costs	Dept Admin Personnel Costs	Dept Admin Other Costs	Total Indirect Costs	Indirect Cost Rate Base	Indirect Cost Rate
101 MAYOR	175,362	0	0	175,362	532,462	32.9342 %
111-5 COMMISSIONERS	775,219	0	0	775,219	1,520,351	50.9895 %
151 NET -	729,759	0	0	729,759	2,017,298	36.1751 %
150.3 OFFICE OF FILM	15,933	0	0	15,933	134,799	11.8198 %
152 CODE	758,993	0	0	758,993	2,107,070	36.0213 %
181-9 FIRE	8,034,127	0	0	8,034,127	70,806,639	11.3466 %
190-1 POLICE	19,271,032	0	0	19,271,032	101,662,161	18.9560 %
201-9 PUBLIC WORKS	2,355,641	0	0	2,355,641	4,819,330	48.8790 %
211-3 SOLID WASTE	1,792,445	0	0	1,792,445	8,420,238	21.2873 %
221 REAL ESTATE AND	2,476,757	0	0	2,476,757	2,778,457	89.1415 %
242 GSA PROPERTY	1,006,306	0	0	1,006,306	1,775,787	56.6682 %
245 GSA	246,183	0	0	246,183	529,630	46.4821 %
281-4 BUILDING	1,389,393	0	0	1,389,393	4,707,611	29.5138 %
291-8 PARKS &	7,502,781	0	0	7,502,781	14,511,172	51.7035 %
341.351-5 PLANNING &	1,118,259	0	0	1,118,259	3,045,446	36.7191 %
381 COMMUNICATIONS	194,551	0	0	194,551	539,918	36.0334 %
401 CIP &	2,072,926	0	0	2,072,926	1,086,528	190.7844 %
910 CD - COMMUNITY	1,964,931	0	0	1,964,931	3,828,436	51.3246 %
920 CRA - COMMUNITY	291,188	0	0	291,188	1,260,885	23.0939 %
930 LIBERTY CITY	40,036	0	0	40,036	130,325	30.7201 %
940 VIRGINIA KEY	257,735	0	0	257,735	226,598	113.7411 %
950 CIVILIAN	81,907	0	0	81,907	227,831	35.9508 %
960 PENSION	39,869	0	0	39,869	32,589	122.3388 %
980 ND - NON	108,268	0	0	108,268	19,537,577	0.5542 %
Composite Rate	52,699,601	0	0	52,699,601	246,239,138	21.4017 %



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**BUILDING USE CHARGE**

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes, including buildings. The City does not charge occupants rent or any other fee for housing. The City-wide Cost Allocation Plan allocates building depreciation based on the year-to-date depreciation expense on city-owned buildings. For purposes of this cost allocation plan, these costs have been separately functionalized and allocated as follows:

**Miami Riverside Center.** Total occupied square footage by department

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	418,536			418,536
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>418,536</u>	<u>0</u>		<u>418,536</u>



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department Building Depreciation**

	Total	General & Admin	Miami Riverside Center
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Other Expense &amp; Cost</b>			
Bldg Depreciation	418,536	0	418,536
<b>Departmental Totals</b>			
Total Expenditures	418,536	0	418,536
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	418,536	0	418,536
<b>Allocation Step 1</b>			
1st Allocation	418,536	0	418,536
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 00010 Building Depreciation</b>			
Total Allocated	418,536	0	418,536



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	11,516	7.3502	30,763		30,763		30,763
141 Civil Service	1,144	0.7302	3,056		3,056		3,056
150 City Manager's Office	5,648	3.6049	15,088		15,088		15,088
160 Finance - Director's Office	16,790	10.7163	44,851		44,851		44,851
171-4 Human Resources	9,784	6.2447	26,136		26,136		26,136
231 Management and Budget	2,590	1.6531	6,919		6,919		6,919
243 GSA - Miami Riverside Center	800	0.5106	2,137		2,137		2,137
251 Information Technology	11,601	7.4044	30,990		30,990		30,990
261 Procurement	2,621	1.6729	7,002		7,002		7,002
271 Auditor General	5,161	3.2940	13,787		13,787		13,787
301-3 Risk Management	2,907	1.8554	7,766		7,766		7,766
371 Grants Administration	1,624	1.0365	4,338		4,338		4,338
151 NET - NEIGHBORHOOD	2,199	1.4035	5,874		5,874		5,874
152 CODE ENFORCEMENT	3,266	2.0845	8,725		8,725		8,725
181-9 FIRE	11,469	7.3202	30,637		30,637		30,637
201-9 PUBLIC WORKS	6,536	4.1716	17,460		17,460		17,460
221 REAL ESTATE AND ASSET	2,868	1.8305	7,661		7,661		7,661
242 GSA PROPERTY MNGT	578	0.3689	1,544		1,544		1,544
281-4 BUILDING	13,169	8.4052	35,179		35,179		35,179
291-8 PARKS & RECREATION	3,462	2.2096	9,248		9,248		9,248
341.351-5 PLANNING & ZONING	10,070	6.4272	26,900		26,900		26,900
381 COMMUNICATIONS	1,907	1.2172	5,094		5,094		5,094
401 CIP & TRANSPORTATION	7,522	4.8010	20,094		20,094		20,094
910 CD - COMMUNITY DEVELOPMENT	8,954	5.7149	23,919		23,919		23,919
999 OTHER	12,491	7.9725	33,368		33,368		33,368





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

Activity - Miami Riverside Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	156,677	100.0000	418,536		418,536		418,536
Total	156,677	100.0000	418,536		418,536		418,536

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	30,763	30,763
141 Civil Service	3,056	3,056
150 City Manager's Office	15,088	15,088
160 Finance - Director's Office	44,851	44,851
171-4 Human Resources	26,136	26,136
231 Management and Budget	6,919	6,919
243 GSA - Miami Riverside	2,137	2,137
251 Information Technology	30,990	30,990
261 Procurement	7,002	7,002
271 Auditor General	13,787	13,787
301-3 Risk Management	7,766	7,766
371 Grants Administration	4,338	4,338
151 NET - NEIGHBORHOOD	5,874	5,874
152 CODE ENFORCEMENT	8,725	8,725
181-9 FIRE	30,637	30,637
201-9 PUBLIC WORKS	17,460	17,460
221 REAL ESTATE AND	7,661	7,661
242 GSA PROPERTY MNGT	1,544	1,544
281-4 BUILDING	35,179	35,179
291-8 PARKS &	9,248	9,248
341.351-5 PLANNING &	26,900	26,900
381 COMMUNICATIONS	5,094	5,094
401 CIP &	20,094	20,094
910 CD - COMMUNITY	23,919	23,919
999 OTHER	33,368	33,368
Direct Billed	0	0



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
Total	418,536	418,536



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**EQUIPMENT DEPRECIATION**

In compliance with GASB 34, the City calculates depreciation on its fixed assets for financial reporting purposes. The City includes equipment depreciation for central service departments allocated in this cost plan. Equipment depreciation was obtained from the City's fixed asset and financial reporting documents at the close of the fiscal year. The City's capitalization procedures have a lower limit of \$1,000 per asset. Each department is directly allocated its depreciation.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,897,654			3,897,654
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>3,897,654</u>	<u>0</u>		<u>3,897,654</u>



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department Equipment Depreciation**

	Total	General & Admin	Equipment Depreciation
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Other Expense &amp; Cost</b>			
Equipment Depreciation	3,897,654	0	3,897,654
<b>Departmental Totals</b>			
Total Expenditures	3,897,654	0	3,897,654
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	3,897,654	0	3,897,654
<b>Allocation Step 1</b>			
1st Allocation	3,897,654	0	3,897,654
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 00020 Equipment Depreciation</b>			
Total Allocated	3,897,654	0	3,897,654



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Equipment Depreciation**

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	5,519	0.1416	5,519		5,519		5,519
131 City Attorney	2,012	0.0516	2,012		2,012		2,012
150 City Manager's Office	1,568	0.0402	1,568		1,568		1,568
160 Finance - Director's Office	15,507	0.3979	15,507		15,507		15,507
161 Finance - General Accounting	47,339	1.2146	47,339		47,339		47,339
171-4 Human Resources	1,304	0.0335	1,304		1,304		1,304
231 Management and Budget	5,921	0.1519	5,921		5,921		5,921
241 GSA - Administration	115,098	2.9530	115,098		115,098		115,098
243 GSA - Miami Riverside Center	2,318	0.0595	2,318		2,318		2,318
244 GSA - Graphics	20,571	0.5278	20,571		20,571		20,571
246 GSA - Light Fleet	2,230,800	57.2343	2,230,800		2,230,800		2,230,800
247 GSA - Heavy Fleet	226,302	5.8061	226,302		226,302		226,302
251 Information Technology	1,150,868	29.5272	1,150,868		1,150,868		1,150,868
261 Procurement	4,317	0.1108	4,317		4,317		4,317
271 Auditor General	1,701	0.0436	1,701		1,701		1,701
301-3 Risk Management	443	0.0114	443		443		443
371 Grants Administration	66,066	1.6950	66,066		66,066		66,066
SubTotal	3,897,654	100.0000	3,897,654		3,897,654		3,897,654
Total	3,897,654	100.0000	3,897,654		3,897,654		3,897,654

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	5,519	5,519
131 City Attorney	2,012	2,012
150 City Manager's Office	1,568	1,568
160 Finance - Director's Office	15,507	15,507
161 Finance - General	47,339	47,339
171-4 Human Resources	1,304	1,304
231 Management and Budget	5,921	5,921
241 GSA - Administration	115,098	115,098
243 GSA - Miami Riverside	2,318	2,318
244 GSA - Graphics	20,571	20,571
246 GSA - Light Fleet	2,230,800	2,230,800
247 GSA - Heavy Fleet	226,302	226,302
251 Information Technology	1,150,868	1,150,868
261 Procurement	4,317	4,317
271 Auditor General	1,701	1,701
301-3 Risk Management	443	443
371 Grants Administration	66,066	66,066
Direct Billed	0	0
<b>Total</b>	<b>3,897,654</b>	<b>3,897,654</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**CITY CLERK**

Appointed by the City Commission, the Office of the City Clerk is responsible for the recording, transcribing and safeguarding of Commission minutes and legislation; legislative research; lobbyist registration; bid openings; records management administration citywide; boards and committees administration; acceptance of passport applications for United States citizens; attesting to contracts; attending bond validation proceedings, supervising and certifying the results of municipal elections, as well as employee representation at Civil Service Board elections and other designated advisory boards.

For purposes of allocating costs, the City Clerk's Office has been separated into four functions:

**General Administration** includes overseeing all activities of the Office. This function has been distributed to the other functions of the Office based upon the salaries and wages by function.

**Records Management** sets guidelines and standards for all City records, keeps historical records, and establishes a records center to serve all departments. Costs associated with the Records Management function have been allocated based on the cubic feet of storage per department served.

**Transcription Service** includes recording, transcribing and safeguarding of Commission minutes and legislation for the City Commission and other agencies. Costs associated with the Transcription function have been allocated based on the number of hours expended per department served.

All other costs associated with the City Clerk have been functionalized as General Government and have been excluded from allocation in the plan since the costs are unallowable under the provisions of OMB Circular A-87.



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,574,222			1,574,222
Depreciation	( 5,519)			
Major Machinery and Equipment	( 1,431)			
Total Deductions:	( 6,950)			( 6,950)
Equipment Depreciation	5,519		5,519	
121 City Clerk		190,581	190,581	
131 City Attorney		3,393	3,393	
141 Civil Service		971	971	
150 City Manager's Office		6,970	6,970	
150.2 Agenda Coordination		56,648	56,648	
160 Finance - Director's Office		2,103	2,103	
161 Finance - General Accounting		12,676	12,676	
162 Finance - Treasury Management		33,172	33,172	
163 Finance - Financial System Services		5,053	5,053	
171-4 Human Resources		9,586	9,586	
231 Management and Budget		7,324	7,324	
243 GSA - Miami Riverside Center		696	696	
244 GSA - Graphics		171	171	
251 Information Technology		47,758	47,758	
261 Procurement		10,029	10,029	
271 Auditor General		3,305	3,305	
301-3 Risk Management		13,651	13,651	
431 Equal Opportunity & Diversity		785	785	
Total Allocated Additions:	5,519	404,872	410,391	410,391
Total To Be Allocated:	1,572,791	404,872		1,977,663

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 121 City Clerk**

	Total	General & Admin	Records Management	Transcription Services	General Government
<b>Wages &amp; Benefits</b>					
Salaries & Wages	725,911	261,328	116,146	72,591	275,846
Fringe Benefits	58,856	21,188	9,417	5,886	22,365
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	324,300	116,748	51,888	32,430	123,234
Life and Health Insurance	167,700	60,372	26,832	16,770	63,726
Workers' Compensation	19,400	6,984	3,104	1,940	7,372
Professional Service	115,221	41,480	18,435	11,522	43,784
Travel and Per Diem	138	50	22	14	52
Communications & Relations	4,500	1,620	720	450	1,710
Postage	12,409	4,467	1,985	1,241	4,716
Rentals and Leases	1,925	693	308	193	731
Repair and Maintenance	42,479	15,292	6,797	4,248	16,142
Printing and Graphics	1,034	372	165	103	394
Advertising and Relations	85,830	30,899	13,733	8,583	32,615
Other Current Charges	58	21	9	6	22
Office Supplies & Minor Equipment	5,840	2,102	934	584	2,220
Publications, Subscriptions, & Membershi	1,671	602	267	167	635
*Depreciation	5,519	5,519	0	0	0
*Major Machinery and Equipment	1,431	1,431	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,574,222	571,168	250,762	156,728	595,564
<b>Deductions</b>					
Total Deductions	( 6,950)	( 6,950)	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,567,272	564,218	250,762	156,728	595,564
<b>Allocation Step 1</b>					
Inbound- All Others	5,519	5,519	0	0	0
Reallocate Admin Costs		( 569,737)	142,434	89,022	338,281
1st Allocation	1,572,791	0	393,196	245,750	933,845



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 121 City Clerk**

	Total	General & Admin	Records Management	Transcription Services	General Government
<b>Allocation Step 2</b>					
Inbound- All Others	404,872	404,872	0	0	0
Reallocate Admin Costs		( 404,872)	101,218	63,262	240,392
2nd Allocation	404,872	0	101,218	63,262	240,392
<b>Total For 00030 121 City Clerk</b>					
Total Allocated	1,977,663	0	494,414	309,012	1,174,237



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 121 City Clerk**

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	20,000	48.4696	190,581		190,581		190,581
131 City Attorney	5,380	13.0383	51,266		51,266	25,610	76,876
251 Information Technology	157	0.3805	1,496		1,496	747	2,243
181-9 FIRE	642	1.5559	6,118		6,118	3,056	9,174
190-1 POLICE	104	0.2520	991		991	495	1,486
201-9 PUBLIC WORKS	2,435	5.9012	23,203		23,203	11,591	34,794
281-4 BUILDING	8,535	20.6844	81,330		81,330	40,630	121,960
401 CIP & TRANSPORTATION	1,159	2.8088	11,044		11,044	5,517	16,561
970 COMPONENT UNITS	2,851	6.9093	27,167		27,167	13,572	40,739
SubTotal	41,263	100.0000	393,196		393,196	101,218	494,414
Total	41,263	100.0000	393,196		393,196	101,218	494,414

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 121 City Clerk**

Activity - Transcription Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150 City Manager's Office	2	0.0657	162		162	42	204
111-5 COMMISSIONERS	2,800	92.0448	226,200		226,200	58,229	284,429
920 CRA - COMMUNITY	166	5.4569	13,410		13,410	3,452	16,862
980 ND - NON DEPARTMENTAL	74	2.4326	5,978		5,978	1,539	7,517
SubTotal	3,042	100.0000	245,750		245,750	63,262	309,012
Total	3,042	100.0000	245,750		245,750	63,262	309,012

Allocation Basis: Hours of Service by Department

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 121 City Clerk**

Activity - General Government

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	933,845		933,845	240,392	1,174,237
SubTotal	100	100.0000	933,845		933,845	240,392	1,174,237
Total	100	100.0000	933,845		933,845	240,392	1,174,237

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 121 City Clerk**

Receiving Department	Total	Records Management	Transcription Services	General Government
121 City Clerk	190,581	190,581	0	0
131 City Attorney	76,876	76,876	0	0
150 City Manager's Office	204	0	204	0
251 Information Technology	2,243	2,243	0	0
111-5 COMMISSIONERS	284,429	0	284,429	0
181-9 FIRE	9,174	9,174	0	0
190-1 POLICE	1,486	1,486	0	0
201-9 PUBLIC WORKS	34,794	34,794	0	0
281-4 BUILDING	121,960	121,960	0	0
401 CIP &	16,561	16,561	0	0
920 CRA - COMMUNITY	16,862	0	16,862	0
970 COMPONENT UNITS	40,739	40,739	0	0
980 ND - NON	7,517	0	7,517	0
999 OTHER	1,174,237	0	0	1,174,237
Direct Billed	0	0	0	0
<b>Total</b>	<b>1,977,663</b>	<b>494,414</b>	<b>309,012</b>	<b>1,174,237</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**CITY ATTORNEY**

The City Attorney, appointed by the City Commission, is the chief legal officer of the City. In this capacity, the City Attorney serves as legal advisor to the Commission, City Manager, Department Directors, and to various citizen boards as established by the Charter. The City Attorney also provides legal representation for the City and its agents in their official capacity on all matters of litigation and provides specialized legal counsel in specific areas such as planning and zoning.

Costs of the Law Department have been allocated based on the percentage of time spent per department served.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,210,798			6,210,798
Depreciation	( 55,870)			
Major Machinery and Equipment	( 45,417)			
Transfers and Others	( 29,454)			
Total Deductions:	( 130,741)			( 130,741)
Building Depreciation	30,763		30,763	
Equipment Depreciation	2,012		2,012	
121 City Clerk	51,266	25,610	76,876	
131 City Attorney		68,204	68,204	
141 Civil Service		3,400	3,400	
150 City Manager's Office		24,395	24,395	
150.2 Agenda Coordination		11,814	11,814	
160 Finance - Director's Office		7,362	7,362	
161 Finance - General Accounting		11,651	11,651	
162 Finance - Treasury Management		4,274	4,274	
163 Finance - Financial System Services		5,180	5,180	
171-4 Human Resources		32,332	32,332	
231 Management and Budget		27,466	27,466	
243 GSA - Miami Riverside Center		80,723	80,723	
244 GSA - Graphics		4,701	4,701	
246 GSA - Light Fleet		1,395	1,395	
251 Information Technology		145,025	145,025	
261 Procurement		15,540	15,540	
271 Auditor General		12,821	12,821	
301-3 Risk Management		52,200	52,200	
431 Equal Opportunity & Diversity		2,748	2,748	



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 131 City Attorney**

Total Allocated Additions:	84,041	536,841	620,882	620,882
Total To Be Allocated:	6,164,098	536,841		6,700,939



**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
Schedule .3 - Costs Allocated By Activity  
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	3,806,135	0	3,806,135
Fringe Benefits	361,820	0	361,820
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	1,152,500	0	1,152,500
Life and Health Insurance	528,900	0	528,900
Workers' Compensation	61,500	0	61,500
Professional Service	8,979	0	8,979
Travel and Per Diem	9,862	0	9,862
Communications & Relations	14,444	0	14,444
Postage	3,052	0	3,052
Rentals and Leases	12,594	0	12,594
Repair and Maintenance	23,914	0	23,914
Other Current Charge	371	0	371
Office Supplies & Minor Equipment	21,513	0	21,513
Publications, Subscriptions, & Membershi	74,473	0	74,473
*Depreciation	55,870	55,870	0
*Major Machinery and Equipment	45,417	45,417	0
*Transfers and Others	29,454	29,454	0
<b>Departmental Totals</b>			
Total Expenditures	6,210,798	130,741	6,080,057
<b>Deductions</b>			
Total Deductions	( 130,741)	( 130,741)	0
Functional Cost	6,080,057	0	6,080,057
<b>Allocation Step 1</b>			
Inbound- All Others	84,041	84,041	0
Reallocate Admin Costs	( 84,041)	( 84,041)	84,041
1st Allocation	6,164,098	0	6,164,098



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	536,841	536,841	0
Reallocate Admin Costs		( 536,841)	536,841
2nd Allocation	536,841	0	536,841
<b>Total For 00040 131 City Attorney</b>			
Total Allocated	6,700,939	0	6,700,939



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 131 City Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	18.90	0.0550	3,393		3,393		3,393
131 City Attorney	379.90	1.1065	68,204		68,204		68,204
141 Civil Service	24.30	0.0708	4,363		4,363	384	4,747
150 City Manager's Office	1,214.20	3.5364	217,986		217,986	19,208	237,194
150.2 Agenda Coordination	520.10	1.5148	93,374		93,374	8,228	101,602
160 Finance - Director's Office	2,000.50	5.8265	359,151		359,151	31,647	390,798
171-4 Human Resources	458.20	1.3345	82,261		82,261	7,248	89,509
231 Management and Budget	91.40	0.2662	16,409		16,409	1,446	17,855
241 GSA - Administration	277.10	0.8071	49,748		49,748	4,384	54,132
251 Information Technology	81.80	0.2382	14,686		14,686	1,294	15,980
261 Procurement	299.90	0.8735	53,841		53,841	4,744	58,585
271 Auditor General	296.10	0.8624	53,159		53,159	4,684	57,843
301-3 Risk Management	367.50	1.0704	65,978		65,978	5,814	71,792
431 Equal Opportunity & Diversity	5.00	0.0146	898		898	79	977
371 Grants Administration	187.70	0.5467	33,698		33,698	2,969	36,667
101 MAYOR	218.50	0.6364	39,227		39,227	3,457	42,684
111-5 COMMISSIONERS	735.30	2.1416	132,009		132,009	11,632	143,641
151 NET - NEIGHBORHOOD	11.70	0.0341	2,101		2,101	185	2,286
150.3 OFFICE OF FILM AND	3.50	0.0102	628		628	55	683
152 CODE ENFORCEMENT	970.20	2.8257	174,181		174,181	15,348	189,529
181-9 FIRE	1,354.00	3.9436	243,085		243,085	21,419	264,504
190-1 POLICE	7,547.60	21.9823	1,355,025		1,355,025	119,399	1,474,424
201-9 PUBLIC WORKS	3,251.20	9.4692	583,690		583,690	51,432	635,122
211-3 SOLID WASTE	756.90	2.2045	135,887		135,887	11,974	147,861
221 REAL ESTATE AND ASSET	2,657.40	7.7397	477,085		477,085	42,038	519,123



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 131 City Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	1,532.50	4.4634	275,131		275,131	24,243	299,374
291-8 PARKS & RECREATION	602.10	1.7536	108,095		108,095	9,525	117,620
341.351-5 PLANNING & ZONING	2,073.70	6.0397	372,293		372,293	32,805	405,098
381 COMMUNICATIONS	24.40	0.0711	4,381		4,381	386	4,767
401 CIP & TRANSPORTATION	2,707.30	7.8851	486,044		486,044	42,828	528,872
910 CD - COMMUNITY DEVELOPMENT	1,707.60	4.9734	306,567		306,567	27,013	333,580
920 CRA - COMMUNITY	527.80	1.5372	94,756		94,756	8,349	103,105
930 LIBERTY CITY	30.20	0.0880	5,422		5,422	478	5,900
940 VIRGINIA KEY	50.60	0.1474	9,084		9,084	800	9,884
950 CIVILIAN INVESTIGATIVE PANEL	76.20	0.2219	13,680		13,680	1,205	14,885
960 PENSION	4.00	0.0117	718		718	63	781
970 COMPONENT UNITS	1,269.20	3.6966	227,860		227,860	20,078	247,938
SubTotal	34,334.50	100.0000	6,164,098		6,164,098	536,841	6,700,939
Total	34,334.50	100.0000	6,164,098		6,164,098	536,841	6,700,939

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	3,393	3,393
131 City Attorney	68,204	68,204
141 Civil Service	4,747	4,747
150 City Manager's Office	237,194	237,194
150.2 Agenda Coordination	101,602	101,602
160 Finance - Director's Office	390,798	390,798
171-4 Human Resources	89,509	89,509
231 Management and Budget	17,855	17,855
241 GSA - Administration	54,132	54,132
251 Information Technology	15,980	15,980
261 Procurement	58,585	58,585
271 Auditor General	57,843	57,843
301-3 Risk Management	71,792	71,792
431 Equal Opportunity &	977	977
371 Grants Administration	36,667	36,667
101 MAYOR	42,684	42,684
111-5 COMMISSIONERS	143,641	143,641
151 NET - NEIGHBORHOOD	2,286	2,286
150.3 OFFICE OF FILM AND	683	683
152 CODE ENFORCEMENT	189,529	189,529
181-9 FIRE	264,504	264,504
190-1 POLICE	1,474,424	1,474,424
201-9 PUBLIC WORKS	635,122	635,122
211-3 SOLID WASTE	147,861	147,861
221 REAL ESTATE AND	519,123	519,123
281-4 BUILDING	299,374	299,374
291-8 PARKS &	117,620	117,620
341.351-5 PLANNING &	405,098	405,098
381 COMMUNICATIONS	4,767	4,767
401 CIP &	528,872	528,872
910 CD - COMMUNITY	333,580	333,580
920 CRA - COMMUNITY	103,105	103,105
930 LIBERTY CITY	5,900	5,900



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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 131 City Attorney**

Receiving Department	Total	Legal Services
940 VIRGINIA KEY	9,884	9,884
950 CIVILIAN	14,885	14,885
960 PENSION	781	781
970 COMPONENT UNITS	247,938	247,938
Direct Billed	0	0
<b>Total</b>	<b>6,700,939</b>	<b>6,700,939</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**CIVIL SERVICE**

The City Charter provides for a five-member Civil Service Board responsible for adopting, amending, and enforcing the rules and regulations governing all positions in the classified service, subject to approval of the City Commission. The Chief Executive Officer for the Board is the Executive Secretary. This individual provides staff support to the Board; prepares and keeps all official records of the Board, such as agendas and minutes; and furnishes information on Board actions, rules, and policies to City departments, employees, and other interested parties.

Costs of the Office of Civil Service have been allocated based on the number of civil service employees per department served.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 141 Civil Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	336,007			336,007
Depreciation	( 359)			
Total Deductions:	( 359)			( 359)
Building Depreciation	3,056		3,056	
131 City Attorney	4,363	384	4,747	
141 Civil Service		405	405	
150 City Manager's Office		2,904	2,904	
150.2 Agenda Coordination		606	606	
160 Finance - Director's Office		876	876	
161 Finance - General Accounting		2,260	2,260	
162 Finance - Treasury Management		1,478	1,478	
163 Finance - Financial System Services		1,056	1,056	
171-4 Human Resources		3,825	3,825	
231 Management and Budget		1,831	1,831	
243 GSA - Miami Riverside Center		8,022	8,022	
244 GSA - Graphics		790	790	
251 Information Technology		13,471	13,471	
261 Procurement		1,282	1,282	
271 Auditor General		708	708	
301-3 Risk Management		5,688	5,688	
431 Equal Opportunity & Diversity		327	327	
Total Allocated Additions:	7,419	45,913	53,332	53,332
Total To Be Allocated:	343,067	45,913		388,980

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 141 Civil Service**

	Total	General & Admin	Civil Service
<b>Wages &amp; Benefits</b>			
Salaries	205,731	0	205,731
Fringe Benefits	28,068	0	28,068
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	42,100	0	42,100
Life and Health Insurance	38,700	0	38,700
Workers' Compensation	4,500	0	4,500
Professional Service	12,820	0	12,820
Communications & Relations	1,500	0	1,500
Postage	46	0	46
Rentals and Leases	718	0	718
Repair and Maintenance	700	0	700
Printing and Graphics	14	0	14
Other Current Charge	37	0	37
Office Supplies & Minor Equipment	198	0	198
Publications, Subscriptions, & Membershi	516	0	516
*Depreciation	359	359	0
<b>Departmental Totals</b>			
Total Expenditures	336,007	359	335,648
<b>Deductions</b>			
Total Deductions	( 359)	( 359)	0
<b>Functional Cost</b>			
Functional Cost	335,648	0	335,648
<b>Allocation Step 1</b>			
Inbound- All Others	7,419	7,419	0
Reallocate Admin Costs		( 7,419)	7,419
1st Allocation	343,067	0	343,067



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 141 Civil Service**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	45,913	45,913	0
Reallocate Admin Costs		( 45,913)	45,913
2nd Allocation	45,913	0	45,913
Total For 00050 141 Civil Service			
Total Allocated	388,980	0	388,980



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 141 Civil Service**

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	971		971		971
131 City Attorney	42	0.9910	3,400		3,400		3,400
141 Civil Service	5	0.1180	405		405		405
150 City Manager's Office	20	0.4719	1,619		1,619	220	1,839
150.2 Agenda Coordination	3	0.0708	243		243	33	276
160 Finance - Director's Office	5	0.1180	405		405	55	460
161 Finance - General Accounting	19	0.4483	1,538		1,538	209	1,747
162 Finance - Treasury Management	27	0.6371	2,186		2,186	297	2,483
163 Finance - Financial System Services	2	0.0472	162		162	22	184
171-4 Human Resources	30	0.7079	2,429		2,429	330	2,759
231 Management and Budget	15	0.3539	1,214		1,214	165	1,379
241 GSA - Administration	8	0.1888	648		648	88	736
243 GSA - Miami Riverside Center	6	0.1416	486		486	66	552
244 GSA - Graphics	4	0.0944	324		324	44	368
246 GSA - Light Fleet	31	0.7315	2,509		2,509	341	2,850
247 GSA - Heavy Fleet	30	0.7079	2,429		2,429	330	2,759
251 Information Technology	48	1.1326	3,886		3,886	527	4,413
261 Procurement	16	0.3775	1,295		1,295	176	1,471
271 Auditor General	10	0.2360	810		810	110	920
301-3 Risk Management	16	0.3775	1,295		1,295	176	1,471
431 Equal Opportunity & Diversity	3	0.0708	243		243	33	276
371 Grants Administration	36	0.8495	2,914		2,914	396	3,310
101 MAYOR	12	0.2832	971		971	132	1,103
111-5 COMMISSIONERS	26	0.6135	2,105		2,105	286	2,391
151 NET - NEIGHBORHOOD	97	2.2888	7,852		7,852	1,066	8,918



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 141 Civil Service**

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	243		243	33	276
152 CODE ENFORCEMENT	38	0.8966	3,076		3,076	417	3,493
181-9 FIRE	803	18.9476	65,003		65,003	8,822	73,825
190-1 POLICE	1,496	35.2993	121,098		121,098	16,431	137,529
201-9 PUBLIC WORKS	111	2.6192	8,985		8,985	1,220	10,205
211-3 SOLID WASTE	184	4.3417	14,895		14,895	2,022	16,917
221 REAL ESTATE AND ASSET	53	1.2506	4,290		4,290	582	4,872
242 GSA PROPERTY MNGT	31	0.7315	2,509		2,509	341	2,850
245 GSA COMMUNICATIONS SERVICES	7	0.1652	567		567	77	644
281-4 BUILDING	69	1.6281	5,586		5,586	758	6,344
291-8 PARKS & RECREATION	784	18.4993	63,465		63,465	8,613	72,078
341.351-5 PLANNING & ZONING	47	1.1090	3,805		3,805	516	4,321
381 COMMUNICATIONS	10	0.2360	810		810	110	920
401 CIP & TRANSPORTATION	35	0.8259	2,833		2,833	385	3,218
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	2,429		2,429	330	2,759
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	243		243	33	276
960 PENSION	10	0.2360	810		810	110	920
980 ND - NON DEPARTMENTAL	1	0.0236	81		81	11	92
SubTotal	4,238	100.0000	343,067		343,067	45,913	388,980
Total	4,238	100.0000	343,067		343,067	45,913	388,980

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 141 Civil Service**

Receiving Department	Total	Civil Service
121 City Clerk	971	971
131 City Attorney	3,400	3,400
141 Civil Service	405	405
150 City Manager's Office	1,839	1,839
150.2 Agenda Coordination	276	276
160 Finance - Director's Office	460	460
161 Finance - General	1,747	1,747
162 Finance - Treasury	2,483	2,483
163 Finance - Financial	184	184
171-4 Human Resources	2,759	2,759
231 Management and Budget	1,379	1,379
241 GSA - Administration	736	736
243 GSA - Miami Riverside	552	552
244 GSA - Graphics	368	368
246 GSA - Light Fleet	2,850	2,850
247 GSA - Heavy Fleet	2,759	2,759
251 Information Technology	4,413	4,413
261 Procurement	1,471	1,471
271 Auditor General	920	920
301-3 Risk Management	1,471	1,471
431 Equal Opportunity &	276	276
371 Grants Administration	3,310	3,310
101 MAYOR	1,103	1,103
111-5 COMMISSIONERS	2,391	2,391
151 NET - NEIGHBORHOOD	8,918	8,918
150.3 OFFICE OF FILM AND	276	276
152 CODE ENFORCEMENT	3,493	3,493
181-9 FIRE	73,825	73,825
190-1 POLICE	137,529	137,529
201-9 PUBLIC WORKS	10,205	10,205
211-3 SOLID WASTE	16,917	16,917
221 REAL ESTATE AND	4,872	4,872
242 GSA PROPERTY MNGT	2,850	2,850



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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 141 Civil Service**

Receiving Department	Total	Civil Service
245 GSA	644	644
281-4 BUILDING	6,344	6,344
291-8 PARKS &	72,078	72,078
341.351-5 PLANNING &	4,321	4,321
381 COMMUNICATIONS	920	920
401 CIP &	3,218	3,218
910 CD - COMMUNITY	2,759	2,759
950 CIVILIAN	276	276
960 PENSION	920	920
980 ND - NON	92	92
Direct Billed	0	0
<b>Total</b>	<b>388,980</b>	<b>388,980</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**CITY MANAGER**

The City Manager, under Section 1.5 of the Charter of the City of Miami, is responsible for the efficient administration of all departments. Section 1.6 further elaborates on the power and duties of the City Manager which give him broad administrative authority to enforce the laws of the City; to appoint, remove, or promote City employees under his control; exercise ultimate control over City departments; and to inform and advise the City Commission on all City affairs.

Costs assigned to the City Manager function have been allocated based on the number of employees per department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,236,396			2,236,396
Depreciation	( 5,278)			
Major Machinery and Equipment	( 6,479)			
Capital Outlay	( 577)			
Transfers and Others	1,066			
Total Deductions:	( 11,268)			( 11,268)
Building Depreciation	15,088		15,088	
Equipment Depreciation	1,568		1,568	
121 City Clerk	162	42	204	
131 City Attorney	217,986	19,208	237,194	
141 Civil Service	1,619	220	1,839	
150 City Manager's Office		11,617	11,617	
150.2 Agenda Coordination		8,179	8,179	
160 Finance - Director's Office		3,506	3,506	
161 Finance - General Accounting		8,991	8,991	
162 Finance - Treasury Management		5,195	5,195	
163 Finance - Financial System Services		6,419	6,419	
171-4 Human Resources		15,299	15,299	
231 Management and Budget		21,973	21,973	
243 GSA - Miami Riverside Center		39,928	39,928	
244 GSA - Graphics		299	299	
246 GSA - Light Fleet		3,616	3,616	
251 Information Technology		85,021	85,021	
261 Procurement		24,474	24,474	
271 Auditor General		4,692	4,692	
301-3 Risk Management		34,752	34,752	
431 Equal Opportunity & Diversity		1,309	1,309	



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 150 City Manager's Office**

Total Allocated Additions:	236,423	294,740	531,163	531,163
Total To Be Allocated:	2,461,551	294,740		2,756,291



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<b>Wages &amp; Benefits</b>			
Salaries	1,384,572	0	1,384,572
Fringe Benefits	155,180	0	155,180
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	314,200	0	314,200
Life and Health Insurance	277,600	0	277,600
Workers' Compensation	32,300	0	32,300
Professional Service	1,410	0	1,410
Travel and Per Diem	7,726	0	7,726
Communications & Relations	9,300	0	9,300
Postage	788	0	788
Rentals and Leases	3,135	0	3,135
Repair and Maintenance	6,100	0	6,100
Other Current Charge	113	0	113
Office Supplies & Minor Equipment	29,862	0	29,862
Other Materials & Supplies	15	0	15
Publications, Subscriptions, & Membershi	2,827	0	2,827
*Depreciation	5,278	5,278	0
*Major Machinery and Equipment	6,479	6,479	0
*Capital Outlay	577	577	0
*Transfers and Others	( 1,066)	( 1,066)	0
<b>Departmental Totals</b>			
Total Expenditures	2,236,396	11,268	2,225,128
<b>Deductions</b>			
Total Deductions	( 11,268)	( 11,268)	0
<b>Functional Cost</b>			
Functional Cost	2,225,128	0	2,225,128
<b>Allocation Step 1</b>			
Inbound- All Others	236,423	236,423	0
Reallocate Admin Costs		( 236,423)	236,423
1st Allocation	2,461,551	0	2,461,551



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<hr/>			
Allocation Step 2			
Inbound- All Others	294,740	294,740	0
Reallocate Admin Costs		( 294,740)	294,740
2nd Allocation	294,740	0	294,740
<b>Total For 00060 150 City Manager's Office</b>			
Total Allocated	2,756,291	0	2,756,291



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150 City Manager's Office**

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	6,970		6,970		6,970
131 City Attorney	42	0.9910	24,395		24,395		24,395
141 Civil Service	5	0.1180	2,904		2,904		2,904
150 City Manager's Office	20	0.4719	11,617		11,617		11,617
150.2 Agenda Coordination	3	0.0708	1,742		1,742	213	1,955
160 Finance - Director's Office	5	0.1180	2,904		2,904	354	3,258
161 Finance - General Accounting	19	0.4483	11,036		11,036	1,346	12,382
162 Finance - Treasury Management	27	0.6371	15,682		15,682	1,913	17,595
163 Finance - Financial System Services	2	0.0472	1,162		1,162	142	1,304
171-4 Human Resources	30	0.7079	17,425		17,425	2,126	19,551
231 Management and Budget	15	0.3539	8,712		8,712	1,063	9,775
241 GSA - Administration	8	0.1888	4,647		4,647	567	5,214
243 GSA - Miami Riverside Center	6	0.1416	3,485		3,485	425	3,910
244 GSA - Graphics	4	0.0944	2,323		2,323	283	2,606
246 GSA - Light Fleet	31	0.7315	18,006		18,006	2,197	20,203
247 GSA - Heavy Fleet	30	0.7079	17,425		17,425	2,126	19,551
251 Information Technology	48	1.1326	27,880		27,880	3,402	31,282
261 Procurement	16	0.3775	9,293		9,293	1,134	10,427
271 Auditor General	10	0.2360	5,808		5,808	709	6,517
301-3 Risk Management	16	0.3775	9,293		9,293	1,134	10,427
431 Equal Opportunity & Diversity	3	0.0708	1,742		1,742	213	1,955
371 Grants Administration	36	0.8495	20,910		20,910	2,551	23,461
101 MAYOR	12	0.2832	6,970		6,970	850	7,820
111-5 COMMISSIONERS	26	0.6135	15,102		15,102	1,843	16,945
151 NET - NEIGHBORHOOD	97	2.2888	56,340		56,340	6,874	63,214



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150 City Manager's Office**

Activity - Management & Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	1,742		1,742	213	1,955
152 CODE ENFORCEMENT	38	0.8966	22,071		22,071	2,693	24,764
181-9 FIRE	803	18.9476	466,405		466,405	56,907	523,312
190-1 POLICE	1,496	35.2993	868,921		868,921	106,017	974,938
201-9 PUBLIC WORKS	111	2.6192	64,472		64,472	7,866	72,338
211-3 SOLID WASTE	184	4.3417	106,872		106,872	13,040	119,912
221 REAL ESTATE AND ASSET	53	1.2506	30,784		30,784	3,756	34,540
242 GSA PROPERTY MNGT	31	0.7315	18,006		18,006	2,197	20,203
245 GSA COMMUNICATIONS SERVICES	7	0.1652	4,066		4,066	496	4,562
281-4 BUILDING	69	1.6281	40,077		40,077	4,890	44,967
291-8 PARKS & RECREATION	784	18.4993	455,370		455,370	55,561	510,931
341.351-5 PLANNING & ZONING	47	1.1090	27,299		27,299	3,331	30,630
381 COMMUNICATIONS	10	0.2360	5,808		5,808	709	6,517
401 CIP & TRANSPORTATION	35	0.8259	20,329		20,329	2,480	22,809
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	17,425		17,425	2,126	19,551
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	1,742		1,742	213	1,955
960 PENSION	10	0.2360	5,808		5,808	709	6,517
980 ND - NON DEPARTMENTAL	1	0.0236	581		581	71	652
SubTotal	4,238	100.0000	2,461,551		2,461,551	294,740	2,756,291
Total	4,238	100.0000	2,461,551		2,461,551	294,740	2,756,291

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	6,970	6,970
131 City Attorney	24,395	24,395
141 Civil Service	2,904	2,904
150 City Manager's Office	11,617	11,617
150.2 Agenda Coordination	1,955	1,955
160 Finance - Director's Office	3,258	3,258
161 Finance - General	12,382	12,382
162 Finance - Treasury	17,595	17,595
163 Finance - Financial	1,304	1,304
171-4 Human Resources	19,551	19,551
231 Management and Budget	9,775	9,775
241 GSA - Administration	5,214	5,214
243 GSA - Miami Riverside	3,910	3,910
244 GSA - Graphics	2,606	2,606
246 GSA - Light Fleet	20,203	20,203
247 GSA - Heavy Fleet	19,551	19,551
251 Information Technology	31,282	31,282
261 Procurement	10,427	10,427
271 Auditor General	6,517	6,517
301-3 Risk Management	10,427	10,427
431 Equal Opportunity &	1,955	1,955
371 Grants Administration	23,461	23,461
101 MAYOR	7,820	7,820
111-5 COMMISSIONERS	16,945	16,945
151 NET - NEIGHBORHOOD	63,214	63,214
150.3 OFFICE OF FILM AND	1,955	1,955
152 CODE ENFORCEMENT	24,764	24,764
181-9 FIRE	523,312	523,312
190-1 POLICE	974,938	974,938
201-9 PUBLIC WORKS	72,338	72,338
211-3 SOLID WASTE	119,912	119,912
221 REAL ESTATE AND	34,540	34,540
242 GSA PROPERTY MNGT	20,203	20,203



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 150 City Manager's Office**

Receiving Department	Total	Management &
245 GSA	4,562	4,562
281-4 BUILDING	44,967	44,967
291-8 PARKS &	510,931	510,931
341.351-5 PLANNING &	30,630	30,630
381 COMMUNICATIONS	6,517	6,517
401 CIP &	22,809	22,809
910 CD - COMMUNITY	19,551	19,551
950 CIVILIAN	1,955	1,955
960 PENSION	6,517	6,517
980 ND - NON	652	652
Direct Billed	0	0
<b>Total</b>	<b>2,756,291</b>	<b>2,756,291</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**OFFICE OF AGENDA COORDINATION**

The Office of Agenda Coordination is responsible for overseeing the preparation of the City Commission agenda and ensures that the agenda is available at least five full business days prior to the scheduled City Commission meeting.

This Office of Agenda Coordination, at the direction of the City Manager, sets the deadlines for placement of items and ensures communication throughout the process between all respective parties. Additionally, this office is responsible for providing guidance and assistance to both internal and external customers with the placement of agenda items.

The cost of **Agenda Operations** have been included in this schedule and allocated to the benefiting departments based on the number of departmental agenda items processed on behalf of each department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	228,779			228,779
131 City Attorney	93,374	8,228	101,602	
141 Civil Service	243	33	276	
150 City Manager's Office	1,742	213	1,955	
150.2 Agenda Coordination		2,726	2,726	
160 Finance - Director's Office		526	526	
161 Finance - General Accounting		1,367	1,367	
162 Finance - Treasury Management		849	849	
163 Finance - Financial System Services		1,219	1,219	
171-4 Human Resources		2,295	2,295	
244 GSA - Graphics		4,243	4,243	
271 Auditor General		482	482	
301-3 Risk Management		3,413	3,413	
431 Equal Opportunity & Diversity		196	196	
Total Allocated Additions:	95,359	25,790	121,149	121,149
Total To Be Allocated:	324,138	25,790		349,928



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
Salaries & Wages	159,086	0	159,086
Fringe Benefits	22,386	0	22,386
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	16,400	0	16,400
Life and Health Insurance	25,800	0	25,800
Workers' Compensation	3,000	0	3,000
Rentals and Leases	745	0	745
Repair and Maintenance	342	0	342
Office Supplies & Minor Equipment	1,020	0	1,020
<b>Departmental Totals</b>			
Total Expenditures	228,779	0	228,779
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	228,779	0	228,779
<b>Allocation Step 1</b>			
Inbound- All Others	95,359	95,359	0
Reallocate Admin Costs		( 95,359)	95,359
1st Allocation	324,138	0	324,138
<b>Allocation Step 2</b>			
Inbound- All Others	25,790	25,790	0
Reallocate Admin Costs		( 25,790)	25,790
2nd Allocation	25,790	0	25,790
<b>Total For 00061 150.2 Agenda Coordination</b>			
Total Allocated	349,928	0	349,928



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	187	17.4766	56,648		56,648		56,648
131 City Attorney	39	3.6449	11,814		11,814		11,814
141 Civil Service	2	0.1869	606		606		606
150 City Manager's Office	27	2.5234	8,179		8,179		8,179
150.2 Agenda Coordination	9	0.8411	2,726		2,726		2,726
160 Finance - Director's Office	7	0.6542	2,121		2,121	224	2,345
171-4 Human Resources	12	1.1215	3,635		3,635	384	4,019
231 Management and Budget	31	2.8972	9,391		9,391	992	10,383
241 GSA - Administration	5	0.4673	1,515		1,515	160	1,675
251 Information Technology	6	0.5607	1,818		1,818	192	2,010
261 Procurement	18	1.6822	5,453		5,453	576	6,029
301-3 Risk Management	4	0.3738	1,212		1,212	128	1,340
371 Grants Administration	20	1.8692	6,059		6,059	640	6,699
101 MAYOR	12	1.1215	3,635		3,635	384	4,019
111-5 COMMISSIONERS	179	16.7290	54,225		54,225	5,728	59,953
151 NET - NEIGHBORHOOD	3	0.2804	909		909	96	1,005
181-9 FIRE	17	1.5888	5,150		5,150	544	5,694
190-1 POLICE	27	2.5234	8,179		8,179	864	9,043
201-9 PUBLIC WORKS	44	4.1122	13,329		13,329	1,408	14,737
211-3 SOLID WASTE	6	0.5607	1,818		1,818	192	2,010
221 REAL ESTATE AND ASSET	39	3.6449	11,814		11,814	1,248	13,062
291-8 PARKS & RECREATION	13	1.2150	3,938		3,938	416	4,354
341.351-5 PLANNING & ZONING	200	18.6913	60,585		60,585	6,398	66,983
381 COMMUNICATIONS	20	1.8692	6,059		6,059	640	6,699
401 CIP & TRANSPORTATION	62	5.7944	18,782		18,782	1,984	20,766



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
910 CD - COMMUNITY DEVELOPMENT	43	4.0187	13,026		13,026	1,376	14,402
920 CRA - COMMUNITY	3	0.2804	909		909	96	1,005
930 LIBERTY CITY	2	0.1869	606		606	64	670
940 VIRGINIA KEY	1	0.0935	303		303	32	335
950 CIVILIAN INVESTIGATIVE PANEL	5	0.4673	1,515		1,515	160	1,675
960 PENSION	3	0.2804	909		909	96	1,005
970 COMPONENT UNITS	24	2.2430	7,270		7,270	768	8,038
SubTotal	1,070	100.0000	324,138		324,138	25,790	349,928
Total	1,070	100.0000	324,138		324,138	25,790	349,928

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	56,648	56,648
131 City Attorney	11,814	11,814
141 Civil Service	606	606
150 City Manager's Office	8,179	8,179
150.2 Agenda Coordination	2,726	2,726
160 Finance - Director's Office	2,345	2,345
171-4 Human Resources	4,019	4,019
231 Management and Budget	10,383	10,383
241 GSA - Administration	1,675	1,675
251 Information Technology	2,010	2,010
261 Procurement	6,029	6,029
301-3 Risk Management	1,340	1,340
371 Grants Administration	6,699	6,699
101 MAYOR	4,019	4,019
111-5 COMMISSIONERS	59,953	59,953
151 NET - NEIGHBORHOOD	1,005	1,005
181-9 FIRE	5,694	5,694
190-1 POLICE	9,043	9,043
201-9 PUBLIC WORKS	14,737	14,737
211-3 SOLID WASTE	2,010	2,010
221 REAL ESTATE AND	13,062	13,062
291-8 PARKS &	4,354	4,354
341.351-5 PLANNING &	66,983	66,983
381 COMMUNICATIONS	6,699	6,699
401 CIP &	20,766	20,766
910 CD - COMMUNITY	14,402	14,402
920 CRA - COMMUNITY	1,005	1,005
930 LIBERTY CITY	670	670
940 VIRGINIA KEY	335	335
950 CIVILIAN	1,675	1,675
960 PENSION	1,005	1,005
970 COMPONENT UNITS	8,038	8,038





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
<b>Total</b>	<b>349,928</b>	<b>349,928</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**FINANCE – DIRECTOR’S OFFICE**

The Department of Finance – Director’s Office is responsible for support and oversight of all other Finance divisions including: (1) Accounting, (2) Treasury, (3) Financial Systems Services. Costs of the Finance Director’s Office (**Finance Admin**) have been allocated based on the salary dollars in units supported. Costs associated with **Payroll Services** have been allocated based on the number of employees.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,417,249			1,417,249
Depreciation	( 15,508)			
Major Machinery and Equipment	( 9,650)			
Total Deductions:	( 25,158)			( 25,158)
Building Depreciation	44,851		44,851	
Equipment Depreciation	15,507		15,507	
131 City Attorney	359,151	31,647	390,798	
141 Civil Service	405	55	460	
150 City Manager's Office	2,904	354	3,258	
150.2 Agenda Coordination	2,121	224	2,345	
160 Finance - Director's Office		876	876	
161 Finance - General Accounting		5,201	5,201	
162 Finance - Treasury Management		2,922	2,922	
163 Finance - Financial System Services		1,853	1,853	
171-4 Human Resources		4,028	4,028	
231 Management and Budget		49,439	49,439	
243 GSA - Miami Riverside Center		118,426	118,426	
244 GSA - Graphics		64	64	
251 Information Technology		195,405	195,405	
261 Procurement		14,068	14,068	
271 Auditor General		2,935	2,935	
301-3 Risk Management		7,332	7,332	
431 Equal Opportunity & Diversity		327	327	
Total Allocated Additions:	424,939	435,156	860,095	860,095
Total To Be Allocated:	1,817,030	435,156		2,252,186

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<b>Wages &amp; Benefits</b>				
Salaries	496,844	0	149,053	347,791
Fringe Benefits	54,818	0	16,445	38,373
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	92,000	0	27,600	64,400
Life and Health Insurance	64,500	0	19,350	45,150
Workers' Compensation	7,500	0	2,250	5,250
Professional Service	579,060	0	579,060	0
Travel and Per Diem	3,912	0	1,174	2,738
Communications & Relations	25,700	0	7,710	17,990
Rentals and Leases	725	0	218	507
Repair and Maintenance	42,226	0	12,668	29,558
Advertising and Relations	1,158	0	347	811
Office Supplies & Minor Equipment	20,537	0	6,161	14,376
Publications, Subscriptions, & Membershi	3,111	0	933	2,178
*Depreciation	15,508	15,508	0	0
*Major Machinery and Equipment	9,650	9,650	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,417,249	25,158	822,969	569,122
<b>Deductions</b>				
Total Deductions	( 25,158)	( 25,158)	0	0
<b>Functional Cost</b>				
Functional Cost	1,392,091	0	822,969	569,122
<b>Allocation Step 1</b>				
Inbound- All Others	424,939	424,939	0	0
Reallocate Admin Costs		( 424,939)	251,213	173,726
1st Allocation	1,817,030	0	1,074,182	742,848



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<b>Allocation Step 2</b>				
Inbound- All Others	435,156	435,156	0	0
Reallocate Admin Costs		( 435,156)	257,253	177,903
2nd Allocation	435,156	0	257,253	177,903
<b>Total For 00070 160 Finance - Director's Office</b>				
Total Allocated	2,252,186	0	1,331,435	920,751



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 160 Finance - Director's Office**

Activity - Finance Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
161 Finance - General Accounting	1,508,203	47.1244	506,201		506,201	121,229	627,430
162 Finance - Treasury Management	1,455,185	45.4678	488,407		488,407	116,967	605,374
163 Finance - Financial System Services	237,086	7.4078	79,574		79,574	19,057	98,631
SubTotal	3,200,474	100.0000	1,074,182		1,074,182	257,253	1,331,435
Total	3,200,474	100.0000	1,074,182		1,074,182	257,253	1,331,435

Allocation Basis: Salaries of Units Supported

Allocation Source: Finance Department - Salary



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 160 Finance - Director's Office**

Activity - Payroll Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	2,103		2,103		2,103
131 City Attorney	42	0.9910	7,362		7,362		7,362
141 Civil Service	5	0.1180	876		876		876
150 City Manager's Office	20	0.4719	3,506		3,506		3,506
150.2 Agenda Coordination	3	0.0708	526		526		526
160 Finance - Director's Office	5	0.1180	876		876		876
161 Finance - General Accounting	19	0.4483	3,330		3,330	814	4,144
162 Finance - Treasury Management	27	0.6371	4,733		4,733	1,157	5,890
163 Finance - Financial System Services	2	0.0472	351		351	86	437
171-4 Human Resources	30	0.7079	5,258		5,258	1,286	6,544
231 Management and Budget	15	0.3539	2,629		2,629	643	3,272
241 GSA - Administration	8	0.1888	1,402		1,402	343	1,745
243 GSA - Miami Riverside Center	6	0.1416	1,052		1,052	257	1,309
244 GSA - Graphics	4	0.0944	701		701	171	872
246 GSA - Light Fleet	31	0.7315	5,434		5,434	1,329	6,763
247 GSA - Heavy Fleet	30	0.7079	5,258		5,258	1,286	6,544
251 Information Technology	48	1.1326	8,414		8,414	2,057	10,471
261 Procurement	16	0.3775	2,805		2,805	686	3,491
271 Auditor General	10	0.2360	1,753		1,753	429	2,182
301-3 Risk Management	16	0.3775	2,805		2,805	686	3,491
431 Equal Opportunity & Diversity	3	0.0708	526		526	129	655
371 Grants Administration	36	0.8495	6,310		6,310	1,543	7,853
101 MAYOR	12	0.2832	2,103		2,103	514	2,617
111-5 COMMISSIONERS	26	0.6135	4,557		4,557	1,114	5,671
151 NET - NEIGHBORHOOD	97	2.2888	17,002		17,002	4,157	21,159



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 160 Finance - Director's Office**

Activity - Payroll Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	526		526	129	655
152 CODE ENFORCEMENT	38	0.8966	6,661		6,661	1,629	8,290
181-9 FIRE	803	18.9476	140,752		140,752	34,415	175,167
190-1 POLICE	1,496	35.2993	262,223		262,223	64,112	326,335
201-9 PUBLIC WORKS	111	2.6192	19,456		19,456	4,757	24,213
211-3 SOLID WASTE	184	4.3417	32,252		32,252	7,886	40,138
221 REAL ESTATE AND ASSET	53	1.2506	9,290		9,290	2,271	11,561
242 GSA PROPERTY MNGT	31	0.7315	5,434		5,434	1,329	6,763
245 GSA COMMUNICATIONS SERVICES	7	0.1652	1,227		1,227	300	1,527
281-4 BUILDING	69	1.6281	12,095		12,095	2,957	15,052
291-8 PARKS & RECREATION	784	18.4993	137,422		137,422	33,601	171,023
341.351-5 PLANNING & ZONING	47	1.1090	8,238		8,238	2,014	10,252
381 COMMUNICATIONS	10	0.2360	1,753		1,753	429	2,182
401 CIP & TRANSPORTATION	35	0.8259	6,135		6,135	1,500	7,635
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	5,258		5,258	1,286	6,544
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	526		526	129	655
960 PENSION	10	0.2360	1,753		1,753	429	2,182
980 ND - NON DEPARTMENTAL	1	0.0236	175		175	43	218
SubTotal	4,238	100.0000	742,848		742,848	177,903	920,751
Total	4,238	100.0000	742,848		742,848	177,903	920,751

Allocation Basis: Number of Employees by Department  
Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,103	0	2,103
131 City Attorney	7,362	0	7,362
141 Civil Service	876	0	876
150 City Manager's Office	3,506	0	3,506
150.2 Agenda Coordination	526	0	526
160 Finance - Director's Office	876	0	876
161 Finance - General	631,574	627,430	4,144
162 Finance - Treasury	611,264	605,374	5,890
163 Finance - Financial	99,068	98,631	437
171-4 Human Resources	6,544	0	6,544
231 Management and Budget	3,272	0	3,272
241 GSA - Administration	1,745	0	1,745
243 GSA - Miami Riverside	1,309	0	1,309
244 GSA - Graphics	872	0	872
246 GSA - Light Fleet	6,763	0	6,763
247 GSA - Heavy Fleet	6,544	0	6,544
251 Information Technology	10,471	0	10,471
261 Procurement	3,491	0	3,491
271 Auditor General	2,182	0	2,182
301-3 Risk Management	3,491	0	3,491
431 Equal Opportunity &	655	0	655
371 Grants Administration	7,853	0	7,853
101 MAYOR	2,617	0	2,617
111-5 COMMISSIONERS	5,671	0	5,671
151 NET - NEIGHBORHOOD	21,159	0	21,159
150.3 OFFICE OF FILM AND	655	0	655
152 CODE ENFORCEMENT	8,290	0	8,290
181-9 FIRE	175,167	0	175,167
190-1 POLICE	326,335	0	326,335
201-9 PUBLIC WORKS	24,213	0	24,213
211-3 SOLID WASTE	40,138	0	40,138
221 REAL ESTATE AND	11,561	0	11,561
242 GSA PROPERTY MNGT	6,763	0	6,763



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
245 GSA	1,527	0	1,527
281-4 BUILDING	15,052	0	15,052
291-8 PARKS &	171,023	0	171,023
341.351-5 PLANNING &	10,252	0	10,252
381 COMMUNICATIONS	2,182	0	2,182
401 CIP &	7,635	0	7,635
910 CD - COMMUNITY	6,544	0	6,544
950 CIVILIAN	655	0	655
960 PENSION	2,182	0	2,182
980 ND - NON	218	0	218
Direct Billed	0	0	0
<b>Total</b>	<b>2,252,186</b>	<b>1,331,435</b>	<b>920,751</b>



**CITY OF MIAMI, FLORIDA  
NATURE AND EXTENT OF SERVICES  
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**FINANCE – GENERAL ACCOUNTING**

The Department of Finance - Accounting division is responsible for the proper recording and disbursement of the City's financial assets. Staff performs all the accounting functions of City government including payroll and accounts payable check issuance. Accounting records all bond issues and prepares all financial statements including bond compliance reports. Costs of the Finance Accounting Division have been functionalized as follows:

**General Ledger Accounting.** Activities related to the general ledger accounting have been allocated based on the number of expenditure transactions per fund.

**Accounts Payable.** Activities related to accounts payable have been allocated based on the number of accounts payable transactions per fund.

**Fixed Assets.** Activities related to this function have been allocated based on the amount of fixed assets by department.

**Grants and Special Revenues.** Activities related to monitoring grant awards have been allocated based on the number of grants by department.

**Payroll.** Activities related to accounting payroll have been allocated based on the number employees.

**CIP/Special Projects.** This is a general government activity and is disallowed from allocation.



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	29,120,988			29,120,988
Depreciation	( 26,378,179)			
Total Deductions:	( 26,378,179)			( 26,378,179)
Equipment Depreciation	47,339		47,339	
141 Civil Service	1,538	209	1,747	
150 City Manager's Office	11,036	1,346	12,382	
160 Finance - Director's Office	509,531	122,043	631,574	
161 Finance - General Accounting		4,617	4,617	
162 Finance - Treasury Management		1,371	1,371	
163 Finance - Financial System Services		7,319	7,319	
171-4 Human Resources		15,617	15,617	
231 Management and Budget		3,662	3,662	
251 Information Technology		4,899	4,899	
271 Auditor General		5,784	5,784	
301-3 Risk Management		21,613	21,613	
431 Equal Opportunity & Diversity		1,243	1,243	
Total Allocated Additions:	569,444	189,723	759,167	759,167
Total To Be Allocated:	3,312,253	189,723		3,501,976



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
<b>Wages &amp; Benefits</b>					
Salaries	1,508,203	150,820	407,215	150,820	90,492
Fringe Benefits	120,943	12,094	32,655	12,094	7,257
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	648,000	64,800	174,960	64,800	38,880
Life and Health Insurance	399,900	39,990	107,973	39,990	23,994
Workers' Compensation	46,500	4,650	12,555	4,650	2,790
Travel and Per Diem	3,640	364	983	364	218
Postage	10,715	1,072	2,891	1,072	643
Rentals and Leases	1,229	123	331	123	74
Other Current Charge	( 50)	( 5)	( 13)	( 5)	( 3)
Office Supplies & Minor Equipment	1,989	199	537	199	119
Other Materials & Supplies	90	9	25	9	5
Publications, Subscriptions, & Membershi	1,650	165	445	165	99
*Depreciation	26,378,179	26,378,179	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	29,120,988	26,652,460	740,557	274,281	164,568
<b>Deductions</b>					
Total Deductions	( 26,378,179)	( 26,378,179)	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,742,809	274,281	740,557	274,281	164,568
<b>Allocation Step 1</b>					
Inbound- All Others	569,444	569,444	0	0	0
Reallocate Admin Costs		( 843,725)	253,118	93,747	56,248
1st Allocation	3,312,253	0	993,675	368,028	220,816
<b>Allocation Step 2</b>					
Inbound- All Others	189,723	189,723	0	0	0
Reallocate Admin Costs		( 189,723)	56,917	21,080	12,648
2nd Allocation	189,723	0	56,917	21,080	12,648



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Total For 00080 161 Finance - General					
Total Allocated	3,501,976	0	1,050,592	389,108	233,464



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
<b>Wages &amp; Benefits</b>			
Salaries	392,133	256,395	60,328
Fringe Benefits	31,445	20,560	4,838
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	168,480	110,160	25,920
Life and Health Insurance	103,974	67,983	15,996
Workers' Compensation	12,090	7,905	1,860
Travel and Per Diem	946	619	146
Postage	2,786	1,822	429
Rentals and Leases	320	209	49
Other Current Charge	( 13)	( 9)	( 2)
Office Supplies & Minor Equipment	517	338	80
Other Materials & Supplies	23	15	4
Publications, Subscriptions, & Membershi	429	281	66
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	713,130	466,278	109,714
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	713,130	466,278	109,714
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	243,743	159,370	37,499
1st Allocation	956,873	625,648	147,213
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	54,809	35,837	8,432
2nd Allocation	54,809	35,837	8,432



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
Total For 00080 161 Finance - General			
Total Allocated	1,011,682	661,485	155,645





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	3,856	0.8119	8,067		8,067		8,067
131 City Attorney	1,322	0.2783	2,766		2,766		2,766
141 Civil Service	479	0.1009	1,002		1,002		1,002
150 City Manager's Office	1,616	0.3402	3,381		3,381		3,381
150.2 Agenda Coordination	277	0.0583	580		580		580
160 Finance - Director's Office	954	0.2009	1,996		1,996		1,996
161 Finance - General Accounting	444	0.0935	929		929		929
162 Finance - Treasury Management	87,556	18.4348	183,182		183,182	10,694	193,876
163 Finance - Financial System Services	222	0.0467	464		464	27	491
171-4 Human Resources	1,321	0.2781	2,764		2,764	161	2,925
231 Management and Budget	667	0.1404	1,395		1,395	81	1,476
241 GSA - Administration	2,413	0.5081	5,048		5,048	295	5,343
243 GSA - Miami Riverside Center	1,153	0.2428	2,412		2,412	141	2,553
244 GSA - Graphics	807	0.1699	1,688		1,688	99	1,787
246 GSA - Light Fleet	7,926	1.6688	16,583		16,583	968	17,551
247 GSA - Heavy Fleet	6,624	1.3947	13,859		13,859	809	14,668
251 Information Technology	4,317	0.9089	9,032		9,032	527	9,559
261 Procurement	641	0.1350	1,341		1,341	78	1,419
271 Auditor General	625	0.1316	1,308		1,308	76	1,384
301-3 Risk Management	4,892	1.0300	10,235		10,235	598	10,833
431 Equal Opportunity & Diversity	351	0.0739	734		734	43	777
371 Grants Administration	4,054	0.8536	8,482		8,482	495	8,977
101 MAYOR	886	0.1865	1,854		1,854	108	1,962
111-5 COMMISSIONERS	2,915	0.6137	6,099		6,099	356	6,455
151 NET - NEIGHBORHOOD	3,314	0.6978	6,933		6,933	405	7,338



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	246	0.0518	515		515	30	545
152 CODE ENFORCEMENT	2,070	0.4358	4,331		4,331	253	4,584
181-9 FIRE	54,113	11.3934	113,213		113,213	6,609	119,822
190-1 POLICE	27,650	5.8217	57,848		57,848	3,377	61,225
201-9 PUBLIC WORKS	10,924	2.3000	22,855		22,855	1,334	24,189
211-3 SOLID WASTE	8,238	1.7345	17,235		17,235	1,006	18,241
221 REAL ESTATE AND ASSET	64,737	13.6303	135,441		135,441	7,907	143,348
242 GSA PROPERTY MNGT	2,707	0.5700	5,664		5,664	331	5,995
245 GSA COMMUNICATIONS SERVICES	1,376	0.2897	2,879		2,879	168	3,047
281-4 BUILDING	6,066	1.2772	12,691		12,691	741	13,432
291-8 PARKS & RECREATION	102,028	21.4818	213,460		213,460	12,461	225,921
341.351-5 PLANNING & ZONING	5,981	1.2593	12,513		12,513	731	13,244
381 COMMUNICATIONS	598	0.1259	1,251		1,251	73	1,324
401 CIP & TRANSPORTATION	19,499	4.1055	40,795		40,795	2,382	43,177
910 CD - COMMUNITY DEVELOPMENT	10,940	2.3034	22,888		22,888	1,336	24,224
920 CRA - COMMUNITY	4,632	0.9753	9,691		9,691	566	10,257
930 LIBERTY CITY	501	0.1055	1,048		1,048	61	1,109
940 VIRGINIA KEY	9,976	2.1004	20,871		20,871	1,218	22,089
950 CIVILIAN INVESTIGATIVE PANEL	1,048	0.2207	2,193		2,193	128	2,321
960 PENSION	308	0.0648	644		644	38	682
970 COMPONENT UNITS	13	0.0027	27		27	2	29
980 ND - NON DEPARTMENTAL	1,667	0.3510	3,488		3,488	204	3,692
SubTotal	474,950	100.0000	993,675		993,675	56,917	1,050,592
Total	474,950	100.0000	993,675		993,675	56,917	1,050,592



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Allocation Basis: Number of Accounting Transactions  
Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	573	0.7248	2,667		2,667		2,667
131 City Attorney	453	0.5730	2,109		2,109		2,109
141 Civil Service	110	0.1391	512		512		512
150 City Manager's Office	435	0.5502	2,025		2,025		2,025
150.2 Agenda Coordination	74	0.0936	344		344		344
160 Finance - Director's Office	476	0.6021	2,216		2,216		2,216
161 Finance - General Accounting	134	0.1695	624		624		624
162 Finance - Treasury Management	534	0.6755	2,486		2,486	147	2,633
163 Finance - Financial System Services	21	0.0266	98		98	6	104
171-4 Human Resources	567	0.7172	2,640		2,640	156	2,796
231 Management and Budget	253	0.3200	1,178		1,178	69	1,247
241 GSA - Administration	850	1.0752	3,957		3,957	233	4,190
243 GSA - Miami Riverside Center	643	0.8133	2,993		2,993	176	3,169
244 GSA - Graphics	406	0.5136	1,890		1,890	111	2,001
246 GSA - Light Fleet	4,499	5.6909	20,944		20,944	1,235	22,179
247 GSA - Heavy Fleet	3,890	4.9206	18,109		18,109	1,068	19,177
251 Information Technology	2,754	3.4836	12,821		12,821	756	13,577
261 Procurement	265	0.3352	1,234		1,234	73	1,307
271 Auditor General	226	0.2859	1,052		1,052	62	1,114
301-3 Risk Management	972	1.2295	4,525		4,525	267	4,792
431 Equal Opportunity & Diversity	98	0.1240	456		456	27	483
371 Grants Administration	1,965	2.4856	9,148		9,148	539	9,687
101 MAYOR	264	0.3339	1,229		1,229	72	1,301
111-5 COMMISSIONERS	986	1.2472	4,590		4,590	271	4,861
151 NET - NEIGHBORHOOD	535	0.6767	2,491		2,491	147	2,638



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	39	0.0493	182		182	11	193
152 CODE ENFORCEMENT	572	0.7235	2,663		2,663	157	2,820
181-9 FIRE	10,059	12.7239	46,826		46,826	2,762	49,588
190-1 POLICE	8,919	11.2819	41,520		41,520	2,448	43,968
201-9 PUBLIC WORKS	3,439	4.3501	16,010		16,010	944	16,954
211-3 SOLID WASTE	2,324	2.9397	10,819		10,819	638	11,457
221 REAL ESTATE AND ASSET	4,866	6.1551	22,653		22,653	1,336	23,989
242 GSA PROPERTY MNGT	1,626	2.0568	7,569		7,569	446	8,015
245 GSA COMMUNICATIONS SERVICES	635	0.8032	2,956		2,956	174	3,130
281-4 BUILDING	1,295	1.6381	6,029		6,029	355	6,384
291-8 PARKS & RECREATION	7,655	9.6830	35,636		35,636	2,101	37,737
341.351-5 PLANNING & ZONING	1,475	1.8658	6,867		6,867	405	7,272
381 COMMUNICATIONS	231	0.2922	1,075		1,075	63	1,138
401 CIP & TRANSPORTATION	2,783	3.5203	12,956		12,956	764	13,720
910 CD - COMMUNITY DEVELOPMENT	5,905	7.4694	27,489		27,489	1,621	29,110
920 CRA - COMMUNITY	2,886	3.6506	13,435		13,435	792	14,227
930 LIBERTY CITY	158	0.1999	736		736	43	779
940 VIRGINIA KEY	769	0.9727	3,580		3,580	211	3,791
950 CIVILIAN INVESTIGATIVE PANEL	460	0.5819	2,141		2,141	126	2,267
980 ND - NON DEPARTMENTAL	977	1.2358	4,548		4,548	268	4,816
SubTotal	79,056	100.0000	368,028		368,028	21,080	389,108
Total	79,056	100.0000	368,028		368,028	21,080	389,108



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	21	0.0771	170		170		170
131 City Attorney	71	0.2607	576		576		576
141 Civil Service	1	0.0037	8		8		8
150 City Manager's Office	78	0.2864	632		632		632
160 Finance - Director's Office	31	0.1138	251		251		251
161 Finance - General Accounting	32	0.1175	259		259		259
162 Finance - Treasury Management	3	0.0110	24		24	1	25
171-4 Human Resources	40	0.1469	324		324	19	343
231 Management and Budget	31	0.1138	251		251	15	266
241 GSA - Administration	135	0.4957	1,095		1,095	63	1,158
244 GSA - Graphics	34	0.1248	276		276	16	292
246 GSA - Light Fleet	1,677	6.1575	13,597		13,597	786	14,383
247 GSA - Heavy Fleet	8	0.0294	65		65	4	69
251 Information Technology	925	3.3964	7,500		7,500	433	7,933
261 Procurement	20	0.0734	162		162	9	171
271 Auditor General	5	0.0184	41		41	2	43
301-3 Risk Management	15	0.0551	122		122	7	129
371 Grants Administration	9	0.0330	73		73	4	77
101 MAYOR	12	0.0441	97		97	6	103
111-5 COMMISSIONERS	19	0.0698	154		154	9	163
151 NET - NEIGHBORHOOD	73	0.2680	592		592	34	626
152 CODE ENFORCEMENT	4	0.0147	32		32	2	34
181-9 FIRE	4,885	17.9365	39,607		39,607	2,288	41,895
190-1 POLICE	5,461	20.0514	44,277		44,277	2,558	46,835
201-9 PUBLIC WORKS	234	0.8592	1,897		1,897	110	2,007



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	364	1.3365	2,951		2,951	171	3,122
221 REAL ESTATE AND ASSET	1,004	3.6864	8,140		8,140	470	8,610
242 GSA PROPERTY MNGT	183	0.6719	1,484		1,484	86	1,570
245 GSA COMMUNICATIONS SERVICES	11	0.0404	89		89	5	94
281-4 BUILDING	60	0.2203	486		486	28	514
291-8 PARKS & RECREATION	1,089	3.9985	8,829		8,829	510	9,339
341.351-5 PLANNING & ZONING	75	0.2754	608		608	35	643
381 COMMUNICATIONS	162	0.5948	1,313		1,313	76	1,389
401 CIP & TRANSPORTATION	581	2.1333	4,711		4,711	272	4,983
910 CD - COMMUNITY DEVELOPMENT	70	0.2570	568		568	33	601
920 CRA - COMMUNITY	123	0.4516	997		997	58	1,055
930 LIBERTY CITY	1	0.0037	8		8		8
940 VIRGINIA KEY	86	0.3158	697		697	40	737
950 CIVILIAN INVESTIGATIVE PANEL	7	0.0257	57		57	3	60
970 COMPONENT UNITS	29	0.1065	235		235	14	249
999 OTHER	9,566	35.1239	77,561		77,561	4,481	82,042
SubTotal	27,235	100.0000	220,816		220,816	12,648	233,464
Total	27,235	100.0000	220,816		220,816	12,648	233,464

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Grants & Special Revenues

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
371 Grants Administration	8	8.0808	77,323		77,323	4,429	81,752
181-9 FIRE	17	17.1717	164,312		164,312	9,412	173,724
190-1 POLICE	18	18.1818	173,977		173,977	9,965	183,942
221 REAL ESTATE AND ASSET	1	1.0101	9,665		9,665	554	10,219
291-8 PARKS & RECREATION	5	5.0505	48,327		48,327	2,768	51,095
401 CIP & TRANSPORTATION	7	7.0707	67,658		67,658	3,875	71,533
910 CD - COMMUNITY DEVELOPMENT	43	43.4344	415,611		415,611	23,806	439,417
SubTotal	99	100.0000	956,873		956,873	54,809	1,011,682
Total	99	100.0000	956,873		956,873	54,809	1,011,682

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Payroll							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	1,772		1,772		1,772
131 City Attorney	42	0.9910	6,200		6,200		6,200
141 Civil Service	5	0.1180	738		738		738
150 City Manager's Office	20	0.4719	2,953		2,953		2,953
150.2 Agenda Coordination	3	0.0708	443		443		443
160 Finance - Director's Office	5	0.1180	738		738		738
161 Finance - General Accounting	19	0.4483	2,805		2,805		2,805
162 Finance - Treasury Management	27	0.6371	3,986		3,986	234	4,220
163 Finance - Financial System Services	2	0.0472	295		295	17	312
171-4 Human Resources	30	0.7079	4,429		4,429	260	4,689
231 Management and Budget	15	0.3539	2,214		2,214	130	2,344
241 GSA - Administration	8	0.1888	1,181		1,181	69	1,250
243 GSA - Miami Riverside Center	6	0.1416	886		886	52	938
244 GSA - Graphics	4	0.0944	591		591	35	626
246 GSA - Light Fleet	31	0.7315	4,576		4,576	269	4,845
247 GSA - Heavy Fleet	30	0.7079	4,429		4,429	260	4,689
251 Information Technology	48	1.1326	7,086		7,086	416	7,502
261 Procurement	16	0.3775	2,362		2,362	139	2,501
271 Auditor General	10	0.2360	1,476		1,476	87	1,563
301-3 Risk Management	16	0.3775	2,362		2,362	139	2,501
431 Equal Opportunity & Diversity	3	0.0708	443		443	26	469
371 Grants Administration	36	0.8495	5,315		5,315	312	5,627
101 MAYOR	12	0.2832	1,772		1,772	104	1,876
111-5 COMMISSIONERS	26	0.6135	3,838		3,838	225	4,063
151 NET - NEIGHBORHOOD	97	2.2888	14,320		14,320	841	15,161



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	443		443	26	469
152 CODE ENFORCEMENT	38	0.8966	5,610		5,610	330	5,940
181-9 FIRE	803	18.9476	118,545		118,545	6,964	125,509
190-1 POLICE	1,496	35.2993	220,852		220,852	12,974	233,826
201-9 PUBLIC WORKS	111	2.6192	16,387		16,387	963	17,350
211-3 SOLID WASTE	184	4.3417	27,164		27,164	1,596	28,760
221 REAL ESTATE AND ASSET	53	1.2506	7,824		7,824	460	8,284
242 GSA PROPERTY MNGT	31	0.7315	4,576		4,576	269	4,845
245 GSA COMMUNICATIONS SERVICES	7	0.1652	1,033		1,033	61	1,094
281-4 BUILDING	69	1.6281	10,186		10,186	598	10,784
291-8 PARKS & RECREATION	784	18.4993	115,740		115,740	6,800	122,540
341.351-5 PLANNING & ZONING	47	1.1090	6,939		6,939	408	7,347
381 COMMUNICATIONS	10	0.2360	1,476		1,476	87	1,563
401 CIP & TRANSPORTATION	35	0.8259	5,167		5,167	304	5,471
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	4,429		4,429	260	4,689
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	443		443	26	469
960 PENSION	10	0.2360	1,476		1,476	87	1,563
980 ND - NON DEPARTMENTAL	1	0.0236	148		148	9	157
SubTotal	4,238	100.0000	625,648		625,648	35,837	661,485
Total	4,238	100.0000	625,648		625,648	35,837	661,485

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - CIP/Special Projects

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	147,213		147,213	8,432	155,645
SubTotal	100	100.0000	147,213		147,213	8,432	155,645
Total	100	100.0000	147,213		147,213	8,432	155,645

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 161 Finance - General Accounting**

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
121 City Clerk	12,676	8,067	2,667	170	0	1,772	0
131 City Attorney	11,651	2,766	2,109	576	0	6,200	0
141 Civil Service	2,260	1,002	512	8	0	738	0
150 City Manager's Office	8,991	3,381	2,025	632	0	2,953	0
150.2 Agenda Coordination	1,367	580	344	0	0	443	0
160 Finance - Director's Office	5,201	1,996	2,216	251	0	738	0
161 Finance - General	4,617	929	624	259	0	2,805	0
162 Finance - Treasury	200,754	193,876	2,633	25	0	4,220	0
163 Finance - Financial	907	491	104	0	0	312	0
171-4 Human Resources	10,753	2,925	2,796	343	0	4,689	0
231 Management and Budget	5,333	1,476	1,247	266	0	2,344	0
241 GSA - Administration	11,941	5,343	4,190	1,158	0	1,250	0
243 GSA - Miami Riverside	6,660	2,553	3,169	0	0	938	0
244 GSA - Graphics	4,706	1,787	2,001	292	0	626	0
246 GSA - Light Fleet	58,958	17,551	22,179	14,383	0	4,845	0
247 GSA - Heavy Fleet	38,603	14,668	19,177	69	0	4,689	0
251 Information Technology	38,571	9,559	13,577	7,933	0	7,502	0
261 Procurement	5,398	1,419	1,307	171	0	2,501	0
271 Auditor General	4,104	1,384	1,114	43	0	1,563	0
301-3 Risk Management	18,255	10,833	4,792	129	0	2,501	0
431 Equal Opportunity &	1,729	777	483	0	0	469	0
371 Grants Administration	106,120	8,977	9,687	77	81,752	5,627	0
101 MAYOR	5,242	1,962	1,301	103	0	1,876	0
111-5 COMMISSIONERS	15,542	6,455	4,861	163	0	4,063	0
151 NET - NEIGHBORHOOD	25,763	7,338	2,638	626	0	15,161	0
150.3 OFFICE OF FILM AND	1,207	545	193	0	0	469	0
152 CODE ENFORCEMENT	13,378	4,584	2,820	34	0	5,940	0
181-9 FIRE	510,538	119,822	49,588	41,895	173,724	125,509	0
190-1 POLICE	569,796	61,225	43,968	46,835	183,942	233,826	0
201-9 PUBLIC WORKS	60,500	24,189	16,954	2,007	0	17,350	0
211-3 SOLID WASTE	61,580	18,241	11,457	3,122	0	28,760	0
221 REAL ESTATE AND	194,450	143,348	23,989	8,610	10,219	8,284	0
242 GSA PROPERTY MNGT	20,425	5,995	8,015	1,570	0	4,845	0



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 161 Finance - General Accounting**

Receiving Department	Total	General Ledger	Accounts Payable	Fixed Assets	Grants & Special	Payroll	CIP/Special Projects
245 GSA	7,365	3,047	3,130	94	0	1,094	0
281-4 BUILDING	31,114	13,432	6,384	514	0	10,784	0
291-8 PARKS &	446,632	225,921	37,737	9,339	51,095	122,540	0
341.351-5 PLANNING &	28,506	13,244	7,272	643	0	7,347	0
381 COMMUNICATIONS	5,414	1,324	1,138	1,389	0	1,563	0
401 CIP &	138,884	43,177	13,720	4,983	71,533	5,471	0
910 CD - COMMUNITY	498,041	24,224	29,110	601	439,417	4,689	0
920 CRA - COMMUNITY	25,539	10,257	14,227	1,055	0	0	0
930 LIBERTY CITY	1,896	1,109	779	8	0	0	0
940 VIRGINIA KEY	26,617	22,089	3,791	737	0	0	0
950 CIVILIAN	5,117	2,321	2,267	60	0	469	0
960 PENSION	2,245	682	0	0	0	1,563	0
970 COMPONENT UNITS	278	29	0	249	0	0	0
980 ND - NON	8,665	3,692	4,816	0	0	157	0
999 OTHER	237,687	0	0	82,042	0	0	155,645
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>3,501,976</b>	<b>1,050,592</b>	<b>389,108</b>	<b>233,464</b>	<b>1,011,682</b>	<b>661,485</b>	<b>155,645</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**FINANCE – TREASURY MANAGEMENT**

The Department of Finance – Treasury Management is responsible for collecting franchise revenues and taxes such as real estate and personal property taxes; issuing occupational and other licenses; and investing municipal funds in short and long term debt as obligations. As the City Treasurer, this Division collects all City revenue such as Certificate of Use fees, solid waste bills, liens, ad valorem and franchise taxes, as well as any special assessments due to the City.

Costs of the Treasury Management division have been functionalized as follows:

**Customer Service.** This section of the Treasury division is responsible for the billing and collection of revenues generated from the application and enforcement of various municipal fees. The cost pool has been allocated based upon the number of accounting transactions by department.

**Cash Receipts.** Activities related to the collection of revenues have been allocated based on the number of cash receipts transactions per department.

**Accounts Receivable.** Activities related to accounts receivable have been allocated based on the total account receivables per department.

**Debt Management/Investments.** This is a general government activity and is disallowed from allocation.

**Business Tax Receipts.** This is a general government activity and is disallowed from allocation.



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	105,853,116			105,853,116
Depreciation	( 32,957)			
Debt Service	( 89,838,382)			
Transfers and Others	( 11,766,000)			
Total Deductions:	( 101,637,339)			( 101,637,339)
141 Civil Service	2,186	297	2,483	
150 City Manager's Office	15,682	1,913	17,595	
160 Finance - Director's Office	493,140	118,124	611,264	
161 Finance - General Accounting	189,678	11,076	200,754	
162 Finance - Treasury Management		1,175,035	1,175,035	
163 Finance - Financial System Services		36,405	36,405	
171-4 Human Resources		22,142	22,142	
231 Management and Budget		14,649	14,649	
243 GSA - Miami Riverside Center		788	788	
244 GSA - Graphics		671	671	
251 Information Technology		6,824	6,824	
261 Procurement		3,333	3,333	
271 Auditor General		8,890	8,890	
301-3 Risk Management		30,714	30,714	
431 Equal Opportunity & Diversity		1,767	1,767	
Total Allocated Additions:	700,686	1,432,628	2,133,314	2,133,314
Total To Be Allocated:	4,916,463	1,432,628		6,349,091



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Wages &amp; Benefits</b>					
Salaries	1,455,185	29,104	422,004	363,796	436,555
Fringe Benefits	114,618	2,292	33,239	28,655	34,386
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	532,100	10,642	154,309	133,025	159,630
Life and Health Insurance	335,400	6,708	97,266	83,850	100,620
Workers' Compensation	39,000	780	11,310	9,750	11,700
Professional Service	78,815	1,576	22,856	19,704	23,645
Travel and Per Diem	545	11	158	136	163
Postage	86,295	1,726	25,026	21,574	25,887
Rentals and Leases	1,222	24	354	306	367
Other Current Charge	1,542,105	30,842	447,210	385,526	462,633
Office Supplies & Minor Equipment	30,467	609	8,835	7,617	9,141
Publications, Subscriptions, & Membershi	25	1	7	6	7
*Depreciation	32,957	32,957	0	0	0
*Debt Service	89,838,382	89,838,382	0	0	0
*Transfers and Others	11,766,000	11,766,000	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	105,853,116	101,721,654	1,222,574	1,053,945	1,264,734
<b>Deductions</b>					
Total Deductions	( 101,637,339)	( 101,637,339)	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,215,777	84,315	1,222,574	1,053,945	1,264,734
<b>Allocation Step 1</b>					
Inbound- All Others	700,686	700,686	0	0	0
Reallocate Admin Costs		( 785,001)	232,296	200,255	240,306
1st Allocation	4,916,463	0	1,454,870	1,254,200	1,505,040



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Allocation Step 2</b>					
Inbound- All Others	1,432,628	1,432,628	0	0	0
Reallocate Admin Costs		( 1,432,628)	423,940	365,466	438,559
2nd Allocation	1,432,628	0	423,940	365,466	438,559
<b>Total For 00090 162 Finance - Treasury</b>					
Total Allocated	6,349,091	0	1,878,810	1,619,666	1,943,599



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
<b>Wages &amp; Benefits</b>		
Salaries	87,311	116,415
Fringe Benefits	6,877	9,169
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	31,926	42,568
Life and Health Insurance	20,124	26,832
Workers' Compensation	2,340	3,120
Professional Service	4,729	6,305
Travel and Per Diem	33	44
Postage	5,178	6,904
Rentals and Leases	73	98
Other Current Charge	92,526	123,368
Office Supplies & Minor Equipment	1,828	2,437
Publications, Subscriptions, & Membershi	2	2
*Depreciation	0	0
*Debt Service	0	0
*Transfers and Others	0	0
<b>Departmental Totals</b>		
Total Expenditures	252,947	337,262
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	252,947	337,262
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	48,062	64,082
1st Allocation	301,009	401,344



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	87,713	116,950
2nd Allocation	87,713	116,950
Total For 00090 162 Finance - Treasury		
Total Allocated	388,722	518,294



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	3,856	0.8119	11,812		11,812		11,812
131 City Attorney	1,322	0.2783	4,050		4,050		4,050
141 Civil Service	479	0.1009	1,467		1,467		1,467
150 City Manager's Office	1,616	0.3402	4,950		4,950		4,950
150.2 Agenda Coordination	277	0.0583	849		849		849
160 Finance - Director's Office	954	0.2009	2,922		2,922		2,922
161 Finance - General Accounting	444	0.0935	1,360		1,360		1,360
162 Finance - Treasury Management	87,556	18.4348	268,202		268,202		268,202
163 Finance - Financial System Services	222	0.0467	680		680	249	929
171-4 Human Resources	1,321	0.2781	4,047		4,047	1,480	5,527
231 Management and Budget	667	0.1404	2,043		2,043	747	2,790
241 GSA - Administration	2,413	0.5081	7,392		7,392	2,703	10,095
243 GSA - Miami Riverside Center	1,153	0.2428	3,532		3,532	1,292	4,824
244 GSA - Graphics	807	0.1699	2,472		2,472	904	3,376
246 GSA - Light Fleet	7,926	1.6688	24,279		24,279	8,879	33,158
247 GSA - Heavy Fleet	6,624	1.3947	20,291		20,291	7,420	27,711
251 Information Technology	4,317	0.9089	13,224		13,224	4,836	18,060
261 Procurement	641	0.1350	1,964		1,964	718	2,682
271 Auditor General	625	0.1316	1,915		1,915	700	2,615
301-3 Risk Management	4,892	1.0300	14,985		14,985	5,480	20,465
431 Equal Opportunity & Diversity	351	0.0739	1,075		1,075	393	1,468
371 Grants Administration	4,054	0.8536	12,418		12,418	4,541	16,959
101 MAYOR	886	0.1865	2,714		2,714	993	3,707
111-5 COMMISSIONERS	2,915	0.6137	8,929		8,929	3,265	12,194
151 NET - NEIGHBORHOOD	3,314	0.6978	10,151		10,151	3,712	13,863



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	246	0.0518	754		754	276	1,030
152 CODE ENFORCEMENT	2,070	0.4358	6,341		6,341	2,319	8,660
181-9 FIRE	54,113	11.3934	165,759		165,759	60,618	226,377
190-1 POLICE	27,650	5.8217	84,698		84,698	30,974	115,672
201-9 PUBLIC WORKS	10,924	2.3000	33,462		33,462	12,237	45,699
211-3 SOLID WASTE	8,238	1.7345	25,235		25,235	9,228	34,463
221 REAL ESTATE AND ASSET	64,737	13.6303	198,303		198,303	72,519	270,822
242 GSA PROPERTY MNGT	2,707	0.5700	8,292		8,292	3,032	11,324
245 GSA COMMUNICATIONS SERVICES	1,376	0.2897	4,215		4,215	1,541	5,756
281-4 BUILDING	6,066	1.2772	18,581		18,581	6,795	25,376
291-8 PARKS & RECREATION	102,028	21.4818	312,532		312,532	114,295	426,827
341.351-5 PLANNING & ZONING	5,981	1.2593	18,321		18,321	6,700	25,021
381 COMMUNICATIONS	598	0.1259	1,832		1,832	670	2,502
401 CIP & TRANSPORTATION	19,499	4.1055	59,729		59,729	21,843	81,572
910 CD - COMMUNITY DEVELOPMENT	10,940	2.3034	33,511		33,511	12,255	45,766
920 CRA - COMMUNITY	4,632	0.9753	14,189		14,189	5,189	19,378
930 LIBERTY CITY	501	0.1055	1,535		1,535	561	2,096
940 VIRGINIA KEY	9,976	2.1004	30,559		30,559	11,175	41,734
950 CIVILIAN INVESTIGATIVE PANEL	1,048	0.2207	3,210		3,210	1,174	4,384
960 PENSION	308	0.0648	943		943	345	1,288
970 COMPONENT UNITS	13	0.0027	40		40	15	55
980 ND - NON DEPARTMENTAL	1,667	0.3510	5,106		5,106	1,867	6,973
SubTotal	474,950	100.0000	1,454,870		1,454,870	423,940	1,878,810
Total	474,950	100.0000	1,454,870		1,454,870	423,940	1,878,810



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Allocation Basis: Number of Accounting Transactions  
Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	2,006	0.7741	9,709		9,709		9,709
131 City Attorney	21	0.0081	102		102		102
141 Civil Service	1	0.0004	5		5		5
150 City Manager's Office	23	0.0089	111		111		111
161 Finance - General Accounting	1	0.0004	5		5		5
162 Finance - Treasury Management	85,167	32.8653	412,196		412,196		412,196
171-4 Human Resources	40	0.0154	194		194	85	279
231 Management and Budget	2	0.0008	10		10	4	14
241 GSA - Administration	92	0.0355	445		445	196	641
244 GSA - Graphics	4	0.0015	19		19	9	28
246 GSA - Light Fleet	57	0.0220	276		276	121	397
247 GSA - Heavy Fleet	75	0.0289	363		363	159	522
251 Information Technology	52	0.0201	252		252	111	363
261 Procurement	1	0.0004	5		5	2	7
301-3 Risk Management	2,038	0.7865	9,864		9,864	4,332	14,196
371 Grants Administration	4	0.0015	19		19	9	28
101 MAYOR	2	0.0008	10		10	4	14
111-5 COMMISSIONERS	1	0.0004	5		5	2	7
151 NET - NEIGHBORHOOD	69	0.0266	334		334	147	481
152 CODE ENFORCEMENT	451	0.1740	2,183		2,183	959	3,142
181-9 FIRE	5,911	2.2810	28,609		28,609	12,566	41,175
190-1 POLICE	2,973	1.1473	14,389		14,389	6,320	20,709
201-9 PUBLIC WORKS	3,216	1.2410	15,565		15,565	6,837	22,402
211-3 SOLID WASTE	2,776	1.0712	13,436		13,436	5,901	19,337
221 REAL ESTATE AND ASSET	54,606	21.0722	264,287		264,287	116,082	380,369





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
242 GSA PROPERTY MNGT	31	0.0120	150		150	66	216
281-4 BUILDING	2,896	1.1176	14,016		14,016	6,156	20,172
291-8 PARKS & RECREATION	84,517	32.6147	409,053		409,053	179,666	588,719
341.351-5 PLANNING & ZONING	3,087	1.1913	14,941		14,941	6,562	21,503
381 COMMUNICATIONS	1	0.0004	5		5	2	7
401 CIP & TRANSPORTATION	356	0.1374	1,723		1,723	757	2,480
910 CD - COMMUNITY DEVELOPMENT	166	0.0641	803		803	353	1,156
920 CRA - COMMUNITY	289	0.1115	1,399		1,399	614	2,013
930 LIBERTY CITY	1	0.0004	5		5	2	7
940 VIRGINIA KEY	8,202	3.1651	39,697		39,697	17,436	57,133
980 ND - NON DEPARTMENTAL	3	0.0012	15		15	6	21
SubTotal	259,138	100.0000	1,254,200		1,254,200	365,466	1,619,666
Total	259,138	100.0000	1,254,200		1,254,200	365,466	1,619,666

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	2,006	0.7741	11,651		11,651		11,651
131 City Attorney	21	0.0081	122		122		122
141 Civil Service	1	0.0004	6		6		6
150 City Manager's Office	23	0.0089	134		134		134
161 Finance - General Accounting	1	0.0004	6		6		6
162 Finance - Treasury Management	85,167	32.8653	494,637		494,637		494,637
171-4 Human Resources	40	0.0154	232		232	102	334
231 Management and Budget	2	0.0008	12		12	5	17
241 GSA - Administration	92	0.0355	534		534	235	769
244 GSA - Graphics	4	0.0015	23		23	10	33
246 GSA - Light Fleet	57	0.0220	331		331	145	476
247 GSA - Heavy Fleet	75	0.0289	436		436	191	627
251 Information Technology	52	0.0201	302		302	133	435
261 Procurement	1	0.0004	6		6	3	9
301-3 Risk Management	2,038	0.7865	11,836		11,836	5,199	17,035
371 Grants Administration	4	0.0015	23		23	10	33
101 MAYOR	2	0.0008	12		12	5	17
111-5 COMMISSIONERS	1	0.0004	6		6	3	9
151 NET - NEIGHBORHOOD	69	0.0266	401		401	176	577
152 CODE ENFORCEMENT	451	0.1740	2,619		2,619	1,150	3,769
181-9 FIRE	5,911	2.2810	34,330		34,330	15,079	49,409
190-1 POLICE	2,973	1.1473	17,267		17,267	7,584	24,851
201-9 PUBLIC WORKS	3,216	1.2410	18,678		18,678	8,204	26,882
211-3 SOLID WASTE	2,776	1.0712	16,123		16,123	7,081	23,204
221 REAL ESTATE AND ASSET	54,606	21.0722	317,145		317,145	139,298	456,443



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
242 GSA PROPERTY MNGT	31	0.0120	180		180	79	259
281-4 BUILDING	2,896	1.1176	16,820		16,820	7,388	24,208
291-8 PARKS & RECREATION	84,517	32.6147	490,864		490,864	215,599	706,463
341.351-5 PLANNING & ZONING	3,087	1.1913	17,929		17,929	7,875	25,804
381 COMMUNICATIONS	1	0.0004	6		6	3	9
401 CIP & TRANSPORTATION	356	0.1374	2,068		2,068	908	2,976
910 CD - COMMUNITY DEVELOPMENT	166	0.0641	964		964	423	1,387
920 CRA - COMMUNITY	289	0.1115	1,678		1,678	737	2,415
930 LIBERTY CITY	1	0.0004	6		6	3	9
940 VIRGINIA KEY	8,202	3.1651	47,636		47,636	20,923	68,559
980 ND - NON DEPARTMENTAL	3	0.0012	17		17	8	25
SubTotal	259,138	100.0000	1,505,040		1,505,040	438,559	1,943,599
Total	259,138	100.0000	1,505,040		1,505,040	438,559	1,943,599

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Debt Mgt/Investments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	301,009		301,009	87,713	388,722
SubTotal	100	100.0000	301,009		301,009	87,713	388,722
Total	100	100.0000	301,009		301,009	87,713	388,722

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Business Tax Receipt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	401,344		401,344	116,950	518,294
SubTotal	100	100.0000	401,344		401,344	116,950	518,294
Total	100	100.0000	401,344		401,344	116,950	518,294

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 162 Finance - Treasury Management**

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
121 City Clerk	33,172	11,812	9,709	11,651	0	0
131 City Attorney	4,274	4,050	102	122	0	0
141 Civil Service	1,478	1,467	5	6	0	0
150 City Manager's Office	5,195	4,950	111	134	0	0
150.2 Agenda Coordination	849	849	0	0	0	0
160 Finance - Director's Office	2,922	2,922	0	0	0	0
161 Finance - General	1,371	1,360	5	6	0	0
162 Finance - Treasury	1,175,035	268,202	412,196	494,637	0	0
163 Finance - Financial	929	929	0	0	0	0
171-4 Human Resources	6,140	5,527	279	334	0	0
231 Management and Budget	2,821	2,790	14	17	0	0
241 GSA - Administration	11,505	10,095	641	769	0	0
243 GSA - Miami Riverside	4,824	4,824	0	0	0	0
244 GSA - Graphics	3,437	3,376	28	33	0	0
246 GSA - Light Fleet	34,031	33,158	397	476	0	0
247 GSA - Heavy Fleet	28,860	27,711	522	627	0	0
251 Information Technology	18,858	18,060	363	435	0	0
261 Procurement	2,698	2,682	7	9	0	0
271 Auditor General	2,615	2,615	0	0	0	0
301-3 Risk Management	51,696	20,465	14,196	17,035	0	0
431 Equal Opportunity &	1,468	1,468	0	0	0	0
371 Grants Administration	17,020	16,959	28	33	0	0
101 MAYOR	3,738	3,707	14	17	0	0
111-5 COMMISSIONERS	12,210	12,194	7	9	0	0
151 NET - NEIGHBORHOOD	14,921	13,863	481	577	0	0
150.3 OFFICE OF FILM AND	1,030	1,030	0	0	0	0
152 CODE ENFORCEMENT	15,571	8,660	3,142	3,769	0	0
181-9 FIRE	316,961	226,377	41,175	49,409	0	0
190-1 POLICE	161,232	115,672	20,709	24,851	0	0
201-9 PUBLIC WORKS	94,983	45,699	22,402	26,882	0	0
211-3 SOLID WASTE	77,004	34,463	19,337	23,204	0	0
221 REAL ESTATE AND	1,107,634	270,822	380,369	456,443	0	0
242 GSA PROPERTY MNGT	11,799	11,324	216	259	0	0



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 162 Finance - Treasury Management**

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
245 GSA	5,756	5,756	0	0	0	0
281-4 BUILDING	69,756	25,376	20,172	24,208	0	0
291-8 PARKS &	1,722,009	426,827	588,719	706,463	0	0
341.351-5 PLANNING &	72,328	25,021	21,503	25,804	0	0
381 COMMUNICATIONS	2,518	2,502	7	9	0	0
401 CIP &	87,028	81,572	2,480	2,976	0	0
910 CD - COMMUNITY	48,309	45,766	1,156	1,387	0	0
920 CRA - COMMUNITY	23,806	19,378	2,013	2,415	0	0
930 LIBERTY CITY	2,112	2,096	7	9	0	0
940 VIRGINIA KEY	167,426	41,734	57,133	68,559	0	0
950 CIVILIAN	4,384	4,384	0	0	0	0
960 PENSION	1,288	1,288	0	0	0	0
970 COMPONENT UNITS	55	55	0	0	0	0
980 ND - NON	7,019	6,973	21	25	0	0
999 OTHER	907,016	0	0	0	388,722	518,294
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>6,349,091</b>	<b>1,878,810</b>	<b>1,619,666</b>	<b>1,943,599</b>	<b>388,722</b>	<b>518,294</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**FINANCE – FINANCIAL SYSTEM SERVICES**

The Department of Finance – Financial System Services costs have been functionalized as follows:

**General Ledger System.** Activities related to the general ledger system have been allocated based on the number of accounting transactions per department.

**System.** Activities related to overall system administration have been allocated based on the number of accounting system users by department.

**Payroll.** Activities related to payroll system have been allocated based on the number of employees per department served.



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	492,667			492,667
141 Civil Service	162	22	184	
150 City Manager's Office	1,162	142	1,304	
160 Finance - Director's Office	79,925	19,143	99,068	
161 Finance - General Accounting	857	50	907	
162 Finance - Treasury Management	680	249	929	
163 Finance - Financial System Services		823	823	
171-4 Human Resources		1,530	1,530	
251 Information Technology		525	525	
261 Procurement		256	256	
271 Auditor General		1,039	1,039	
301-3 Risk Management		2,275	2,275	
431 Equal Opportunity & Diversity		131	131	
Total Allocated Additions:	82,786	26,185	108,971	108,971
Total To Be Allocated:	575,453	26,185		601,638



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 163 Finance - Financial System Services**

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payrolls (Oracle)
<b>Wages &amp; Benefits</b>					
Salaries	237,086	0	59,272	87,722	90,092
Fringe Benefits	24,136	0	6,034	8,930	9,172
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	143,499	0	35,875	53,095	54,529
Life and Health Insurance	77,400	0	19,350	28,638	29,412
Workers' Compensation	9,000	0	2,250	3,330	3,420
Travel and Per Diem	486	0	122	180	184
Office Supplies & Minor Equipment	780	0	195	289	296
Publications, Subscriptions, & Membershi	280	0	70	104	106
<b>Departmental Totals</b>					
Total Expenditures	492,667	0	123,168	182,288	187,211
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	492,667	0	123,168	182,288	187,211
<b>Allocation Step 1</b>					
Inbound- All Others	82,786	82,786	0	0	0
Reallocate Admin Costs		( 82,786)	20,697	30,631	31,458
1st Allocation	575,453	0	143,865	212,919	218,669
<b>Allocation Step 2</b>					
Inbound- All Others	26,185	26,185	0	0	0
Reallocate Admin Costs		( 26,185)	6,546	9,689	9,950
2nd Allocation	26,185	0	6,546	9,689	9,950
<b>Total For 00100 163 Finance - Financial System</b>					
Total Allocated	601,638	0	150,411	222,608	228,619



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - General Ledger (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	3,856	0.8119	1,168		1,168		1,168
131 City Attorney	1,322	0.2783	400		400		400
141 Civil Service	479	0.1009	145		145		145
150 City Manager's Office	1,616	0.3402	489		489		489
150.2 Agenda Coordination	277	0.0583	84		84		84
160 Finance - Director's Office	954	0.2009	289		289		289
161 Finance - General Accounting	444	0.0935	134		134		134
162 Finance - Treasury Management	87,556	18.4348	26,521		26,521		26,521
163 Finance - Financial System Services	222	0.0467	67		67		67
171-4 Human Resources	1,321	0.2781	400		400	23	423
231 Management and Budget	667	0.1404	202		202	12	214
241 GSA - Administration	2,413	0.5081	731		731	42	773
243 GSA - Miami Riverside Center	1,153	0.2428	349		349	20	369
244 GSA - Graphics	807	0.1699	244		244	14	258
246 GSA - Light Fleet	7,926	1.6688	2,401		2,401	137	2,538
247 GSA - Heavy Fleet	6,624	1.3947	2,006		2,006	115	2,121
251 Information Technology	4,317	0.9089	1,308		1,308	75	1,383
261 Procurement	641	0.1350	194		194	11	205
271 Auditor General	625	0.1316	189		189	11	200
301-3 Risk Management	4,892	1.0300	1,482		1,482	85	1,567
431 Equal Opportunity & Diversity	351	0.0739	106		106	6	112
371 Grants Administration	4,054	0.8536	1,228		1,228	70	1,298
101 MAYOR	886	0.1865	268		268	15	283
111-5 COMMISSIONERS	2,915	0.6137	883		883	50	933
151 NET - NEIGHBORHOOD	3,314	0.6978	1,004		1,004	57	1,061



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - General Ledger (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	246	0.0518	75		75	4	79
152 CODE ENFORCEMENT	2,070	0.4358	627		627	36	663
181-9 FIRE	54,113	11.3934	16,391		16,391	937	17,328
190-1 POLICE	27,650	5.8217	8,375		8,375	479	8,854
201-9 PUBLIC WORKS	10,924	2.3000	3,309		3,309	189	3,498
211-3 SOLID WASTE	8,238	1.7345	2,495		2,495	143	2,638
221 REAL ESTATE AND ASSET	64,737	13.6303	19,609		19,609	1,120	20,729
242 GSA PROPERTY MNGT	2,707	0.5700	820		820	47	867
245 GSA COMMUNICATIONS SERVICES	1,376	0.2897	417		417	24	441
281-4 BUILDING	6,066	1.2772	1,837		1,837	105	1,942
291-8 PARKS & RECREATION	102,028	21.4818	30,909		30,909	1,765	32,674
341.351-5 PLANNING & ZONING	5,981	1.2593	1,812		1,812	104	1,916
381 COMMUNICATIONS	598	0.1259	181		181	10	191
401 CIP & TRANSPORTATION	19,499	4.1055	5,906		5,906	337	6,243
910 CD - COMMUNITY DEVELOPMENT	10,940	2.3034	3,314		3,314	189	3,503
920 CRA - COMMUNITY	4,632	0.9753	1,403		1,403	80	1,483
930 LIBERTY CITY	501	0.1055	152		152	9	161
940 VIRGINIA KEY	9,976	2.1004	3,022		3,022	173	3,195
950 CIVILIAN INVESTIGATIVE PANEL	1,048	0.2207	317		317	18	335
960 PENSION	308	0.0648	93		93	5	98
970 COMPONENT UNITS	13	0.0027	4		4		4
980 ND - NON DEPARTMENTAL	1,667	0.3510	505		505	29	534
SubTotal	474,950	100.0000	143,865		143,865	6,546	150,411
Total	474,950	100.0000	143,865		143,865	6,546	150,411



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Allocation Basis: Number of Accounting Transactions  
Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Systems (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	10	1.5337	3,266		3,266		3,266
131 City Attorney	8	1.2270	2,613		2,613		2,613
141 Civil Service	2	0.3067	653		653		653
150 City Manager's Office	15	2.3006	4,898		4,898		4,898
150.2 Agenda Coordination	3	0.4601	980		980		980
160 Finance - Director's Office	4	0.6135	1,306		1,306		1,306
161 Finance - General Accounting	19	2.9141	6,205		6,205		6,205
162 Finance - Treasury Management	26	3.9877	8,491		8,491		8,491
163 Finance - Financial System Services	2	0.3067	653		653		653
171-4 Human Resources	26	3.9877	8,491		8,491	447	8,938
231 Management and Budget	14	2.1472	4,572		4,572	241	4,813
241 GSA - Administration	8	1.2270	2,613		2,613	138	2,751
243 GSA - Miami Riverside Center	2	0.3067	653		653	34	687
244 GSA - Graphics	1	0.1534	327		327	17	344
246 GSA - Light Fleet	7	1.0736	2,286		2,286	120	2,406
247 GSA - Heavy Fleet	2	0.3067	653		653	34	687
251 Information Technology	18	2.7607	5,878		5,878	310	6,188
261 Procurement	15	2.3006	4,898		4,898	258	5,156
271 Auditor General	9	1.3804	2,939		2,939	155	3,094
301-3 Risk Management	8	1.2270	2,613		2,613	138	2,751
431 Equal Opportunity & Diversity	3	0.4601	980		980	52	1,032
371 Grants Administration	9	1.3804	2,939		2,939	155	3,094
101 MAYOR	4	0.6135	1,306		1,306	69	1,375
111-5 COMMISSIONERS	9	1.3804	2,939		2,939	155	3,094
151 NET - NEIGHBORHOOD	25	3.8344	8,164		8,164	430	8,594



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Systems (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.4601	980		980	52	1,032
152 CODE ENFORCEMENT	16	2.4540	5,225		5,225	275	5,500
181-9 FIRE	77	11.8098	25,145		25,145	1,325	26,470
190-1 POLICE	87	13.3442	28,411		28,411	1,500	29,911
201-9 PUBLIC WORKS	20	3.0675	6,531		6,531	344	6,875
211-3 SOLID WASTE	18	2.7607	5,878		5,878	310	6,188
221 REAL ESTATE AND ASSET	22	3.3742	7,184		7,184	379	7,563
242 GSA PROPERTY MNGT	6	0.9202	1,959		1,959	103	2,062
245 GSA COMMUNICATIONS SERVICES	3	0.4601	980		980	52	1,032
281-4 BUILDING	18	2.7607	5,878		5,878	310	6,188
291-8 PARKS & RECREATION	35	5.3681	11,430		11,430	602	12,032
341.351-5 PLANNING & ZONING	20	3.0675	6,531		6,531	344	6,875
381 COMMUNICATIONS	4	0.6135	1,306		1,306	69	1,375
401 CIP & TRANSPORTATION	30	4.6012	9,797		9,797	516	10,313
910 CD - COMMUNITY DEVELOPMENT	31	4.7546	10,123		10,123	533	10,656
920 CRA - COMMUNITY	6	0.9202	1,959		1,959	103	2,062
930 LIBERTY CITY	2	0.3067	653		653	34	687
940 VIRGINIA KEY	2	0.3067	653		653	34	687
950 CIVILIAN INVESTIGATIVE PANEL	2	0.3067	653		653	34	687
999 OTHER	1	0.1534	327		327	17	344
SubTotal	652	100.0000	212,919		212,919	9,689	222,608
Total	652	100.0000	212,919		212,919	9,689	222,608



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Payrolls (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	619		619		619
131 City Attorney	42	0.9910	2,167		2,167		2,167
141 Civil Service	5	0.1180	258		258		258
150 City Manager's Office	20	0.4719	1,032		1,032		1,032
150.2 Agenda Coordination	3	0.0708	155		155		155
160 Finance - Director's Office	5	0.1180	258		258		258
161 Finance - General Accounting	19	0.4483	980		980		980
162 Finance - Treasury Management	27	0.6371	1,393		1,393		1,393
163 Finance - Financial System Services	2	0.0472	103		103		103
171-4 Human Resources	30	0.7079	1,548		1,548	73	1,621
231 Management and Budget	15	0.3539	774		774	36	810
241 GSA - Administration	8	0.1888	413		413	19	432
243 GSA - Miami Riverside Center	6	0.1416	310		310	15	325
244 GSA - Graphics	4	0.0944	206		206	10	216
246 GSA - Light Fleet	31	0.7315	1,600		1,600	75	1,675
247 GSA - Heavy Fleet	30	0.7079	1,548		1,548	73	1,621
251 Information Technology	48	1.1326	2,477		2,477	116	2,593
261 Procurement	16	0.3775	826		826	39	865
271 Auditor General	10	0.2360	516		516	24	540
301-3 Risk Management	16	0.3775	826		826	39	865
431 Equal Opportunity & Diversity	3	0.0708	155		155	7	162
371 Grants Administration	36	0.8495	1,857		1,857	87	1,944
101 MAYOR	12	0.2832	619		619	29	648
111-5 COMMISSIONERS	26	0.6135	1,342		1,342	63	1,405
151 NET - NEIGHBORHOOD	97	2.2888	5,005		5,005	235	5,240



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 163 Finance - Financial System Services**

Activity - Payrolls (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	155		155	7	162
152 CODE ENFORCEMENT	38	0.8966	1,961		1,961	92	2,053
181-9 FIRE	803	18.9476	41,433		41,433	1,947	43,380
190-1 POLICE	1,496	35.2993	77,186		77,186	3,631	80,817
201-9 PUBLIC WORKS	111	2.6192	5,727		5,727	269	5,996
211-3 SOLID WASTE	184	4.3417	9,494		9,494	446	9,940
221 REAL ESTATE AND ASSET	53	1.2506	2,735		2,735	129	2,864
242 GSA PROPERTY MNGT	31	0.7315	1,600		1,600	75	1,675
245 GSA COMMUNICATIONS SERVICES	7	0.1652	361		361	17	378
281-4 BUILDING	69	1.6281	3,560		3,560	167	3,727
291-8 PARKS & RECREATION	784	18.4993	40,452		40,452	1,901	42,353
341.351-5 PLANNING & ZONING	47	1.1090	2,425		2,425	114	2,539
381 COMMUNICATIONS	10	0.2360	516		516	24	540
401 CIP & TRANSPORTATION	35	0.8259	1,806		1,806	85	1,891
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	1,548		1,548	73	1,621
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	155		155	7	162
960 PENSION	10	0.2360	516		516	24	540
980 ND - NON DEPARTMENTAL	1	0.0236	52		52	2	54
SubTotal	4,238	100.0000	218,669		218,669	9,950	228,619
Total	4,238	100.0000	218,669		218,669	9,950	228,619

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payrolls (Oracle)
121 City Clerk	5,053	1,168	3,266
131 City Attorney	5,180	400	2,613
141 Civil Service	1,056	145	653
150 City Manager's Office	6,419	489	4,898
150.2 Agenda Coordination	1,219	84	980
160 Finance - Director's Office	1,853	289	1,306
161 Finance - General	7,319	134	6,205
162 Finance - Treasury	36,405	26,521	8,491
163 Finance - Financial	823	67	653
171-4 Human Resources	10,982	423	8,938
231 Management and Budget	5,837	214	4,813
241 GSA - Administration	3,956	773	2,751
243 GSA - Miami Riverside	1,381	369	687
244 GSA - Graphics	818	258	344
246 GSA - Light Fleet	6,619	2,538	2,406
247 GSA - Heavy Fleet	4,429	2,121	687
251 Information Technology	10,164	1,383	6,188
261 Procurement	6,226	205	5,156
271 Auditor General	3,834	200	3,094
301-3 Risk Management	5,183	1,567	2,751
431 Equal Opportunity &	1,306	112	1,032
371 Grants Administration	6,336	1,298	3,094
101 MAYOR	2,306	283	1,375
111-5 COMMISSIONERS	5,432	933	3,094
151 NET - NEIGHBORHOOD	14,895	1,061	8,594
150.3 OFFICE OF FILM AND	1,273	79	1,032
152 CODE ENFORCEMENT	8,216	663	5,500
181-9 FIRE	87,178	17,328	26,470
190-1 POLICE	119,582	8,854	29,911
201-9 PUBLIC WORKS	16,369	3,498	6,875
211-3 SOLID WASTE	18,766	2,638	6,188
221 REAL ESTATE AND	31,156	20,729	7,563
242 GSA PROPERTY MNGT	4,604	867	2,062



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payrolls (Oracle)	
245 GSA	1,851	441	1,032	378
281-4 BUILDING	11,857	1,942	6,188	3,727
291-8 PARKS &	87,059	32,674	12,032	42,353
341.351-5 PLANNING &	11,330	1,916	6,875	2,539
381 COMMUNICATIONS	2,106	191	1,375	540
401 CIP &	18,447	6,243	10,313	1,891
910 CD - COMMUNITY	15,780	3,503	10,656	1,621
920 CRA - COMMUNITY	3,545	1,483	2,062	0
930 LIBERTY CITY	848	161	687	0
940 VIRGINIA KEY	3,882	3,195	687	0
950 CIVILIAN	1,184	335	687	162
960 PENSION	638	98	0	540
970 COMPONENT UNITS	4	4	0	0
980 ND - NON	588	534	0	54
999 OTHER	344	0	344	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>601,638</b>	<b>150,411</b>	<b>222,608</b>	<b>228,619</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**HUMAN RESOURCES**

The Office of Human Resources is responsible for planning, directing and administering the City's various personnel services for civil service, unclassified and temporary employees. The Department include participating in all aspects of securing and administering collective bargaining agreements and promoting Citywide adherence to applicable laws and regulations related to management-employee relations. For purposes of allocating costs, activities of the department have been functionalized as follows:

**Employee Relations.** The department manages the human resources program (recruitment, selection, testing and validation, counseling, classifications and pay, medical, records and training) based on policies and procedures developed in accord with City Commission mandates, labor agreements, Civil Service Rules and Regulations, and Federal and State Legislation. Activities have been allocated based upon the number of employees by department.

**Labor Relations.** This division is responsible for all activities concerning unions representing City employees. This includes negotiating labor contracts, reviewing and analyzing major employment trends, fair employment practices, judicial opinions, and staying abreast of developments of national, state and federal regulatory agencies. Labor Relations also investigates alleged violations of administrative policies and non-related laws related to the workforce that are not Equal Employment Opportunity related. Activities have been allocated based upon the number of employees covered by labor agreements.



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,289,413			3,289,413
Depreciation	( 4,753)			
Major Machinery and Equipment	( 7,325)			
Total Deductions:	( 12,078)			( 12,078)
Building Depreciation	26,136		26,136	
Equipment Depreciation	1,304		1,304	
131 City Attorney	82,261	7,248	89,509	
141 Civil Service	2,429	330	2,759	
150 City Manager's Office	17,425	2,126	19,551	
150.2 Agenda Coordination	3,635	384	4,019	
160 Finance - Director's Office	5,258	1,286	6,544	
161 Finance - General Accounting	10,157	596	10,753	
162 Finance - Treasury Management	4,473	1,667	6,140	
163 Finance - Financial System Services	10,439	543	10,982	
171-4 Human Resources		23,490	23,490	
231 Management and Budget		27,466	27,466	
243 GSA - Miami Riverside Center		68,670	68,670	
244 GSA - Graphics		3,343	3,343	
251 Information Technology		109,337	109,337	
261 Procurement		16,488	16,488	
271 Auditor General		6,911	6,911	
301-3 Risk Management		38,263	38,263	
431 Equal Opportunity & Diversity		1,963	1,963	
Total Allocated Additions:	163,517	310,111	473,628	473,628
Total To Be Allocated:	3,440,852	310,111		3,750,963

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<b>Wages &amp; Benefits</b>				
Salaries	1,741,949	0	1,567,754	174,195
Fringe Benefits	152,435	0	137,191	15,244
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	705,300	0	705,300	0
Life and Health Insurance	438,600	0	438,600	0
Workers' Compensation	51,000	0	51,000	0
Professional Service	82,544	0	82,544	0
Travel and Per Diem	149	0	149	0
Communications & Relations	13,319	0	13,319	0
Postage	1,412	0	1,412	0
Rentals and Leases	6,510	0	6,510	0
Repair and Maintenance	62,254	0	62,254	0
Advertising and Relations	1,749	0	1,749	0
Other Current Charges	795	0	795	0
Office Supplies & Minor Equipment	16,875	0	16,875	0
Publications, Subscriptions, & Membershi	2,444	0	2,444	0
*Depreciation	4,753	4,753	0	0
*Major Machinery and Equipment	7,325	7,325	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,289,413	12,078	3,087,896	189,439
<b>Deductions</b>				
Total Deductions	( 12,078)	( 12,078)	0	0
Functional Cost	3,277,335	0	3,087,896	189,439
<b>Allocation Step 1</b>				
Inbound- All Others	163,517	163,517	0	0
Reallocate Admin Costs		( 163,517)	154,065	9,452
1st Allocation	3,440,852	0	3,241,961	198,891



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<hr/>				
Allocation Step 2				
Inbound- All Others	310,111	310,111	0	0
Reallocate Admin Costs		( 310,111)	292,186	17,925
2nd Allocation	310,111	0	292,186	17,925
<b>Total For 00110 171-4 Human Resources</b>				
<b>Total Allocated</b>	<b>3,750,963</b>	<b>0</b>	<b>3,534,147</b>	<b>216,816</b>





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 171-4 Human Resources**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	9,180		9,180		9,180
131 City Attorney	42	0.9910	32,129		32,129		32,129
141 Civil Service	5	0.1180	3,825		3,825		3,825
150 City Manager's Office	20	0.4719	15,299		15,299		15,299
150.2 Agenda Coordination	3	0.0708	2,295		2,295		2,295
160 Finance - Director's Office	5	0.1180	3,825		3,825		3,825
161 Finance - General Accounting	19	0.4483	14,535		14,535		14,535
162 Finance - Treasury Management	27	0.6371	20,654		20,654		20,654
163 Finance - Financial System Services	2	0.0472	1,530		1,530		1,530
171-4 Human Resources	30	0.7079	22,949		22,949		22,949
231 Management and Budget	15	0.3539	11,475		11,475	1,076	12,551
241 GSA - Administration	8	0.1888	6,120		6,120	574	6,694
243 GSA - Miami Riverside Center	6	0.1416	4,590		4,590	430	5,020
244 GSA - Graphics	4	0.0944	3,060		3,060	287	3,347
246 GSA - Light Fleet	31	0.7315	23,714		23,714	2,224	25,938
247 GSA - Heavy Fleet	30	0.7079	22,949		22,949	2,152	25,101
251 Information Technology	48	1.1326	36,719		36,719	3,443	40,162
261 Procurement	16	0.3775	12,240		12,240	1,148	13,388
271 Auditor General	10	0.2360	7,650		7,650	717	8,367
301-3 Risk Management	16	0.3775	12,240		12,240	1,148	13,388
431 Equal Opportunity & Diversity	3	0.0708	2,295		2,295	215	2,510
371 Grants Administration	36	0.8495	27,539		27,539	2,583	30,122
101 MAYOR	12	0.2832	9,180		9,180	861	10,041
111-5 COMMISSIONERS	26	0.6135	19,889		19,889	1,865	21,754
151 NET - NEIGHBORHOOD	97	2.2888	74,202		74,202	6,959	81,161



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 171-4 Human Resources**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	2,295		2,295	215	2,510
152 CODE ENFORCEMENT	38	0.8966	29,069		29,069	2,726	31,795
181-9 FIRE	803	18.9476	614,274		614,274	57,605	671,879
190-1 POLICE	1,496	35.2993	1,144,400		1,144,400	107,319	1,251,719
201-9 PUBLIC WORKS	111	2.6192	84,912		84,912	7,963	92,875
211-3 SOLID WASTE	184	4.3417	140,755		140,755	13,200	153,955
221 REAL ESTATE AND ASSET	53	1.2506	40,544		40,544	3,802	44,346
242 GSA PROPERTY MNGT	31	0.7315	23,714		23,714	2,224	25,938
245 GSA COMMUNICATIONS SERVICES	7	0.1652	5,355		5,355	502	5,857
281-4 BUILDING	69	1.6281	52,783		52,783	4,950	57,733
291-8 PARKS & RECREATION	784	18.4993	599,740		599,740	56,242	655,982
341.351-5 PLANNING & ZONING	47	1.1090	35,954		35,954	3,372	39,326
381 COMMUNICATIONS	10	0.2360	7,650		7,650	717	8,367
401 CIP & TRANSPORTATION	35	0.8259	26,774		26,774	2,511	29,285
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	22,949		22,949	2,152	25,101
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	2,295		2,295	215	2,510
960 PENSION	10	0.2360	7,650		7,650	717	8,367
980 ND - NON DEPARTMENTAL	1	0.0236	765		765	72	837
SubTotal	4,238	100.0000	3,241,961		3,241,961	292,186	3,534,147
Total	4,238	100.0000	3,241,961		3,241,961	292,186	3,534,147

Allocation Basis: Number of Employees by Department  
Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 171-4 Human Resources**

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	6	0.2041	406		406		406
131 City Attorney	3	0.1020	203		203		203
160 Finance - Director's Office	3	0.1020	203		203		203
161 Finance - General Accounting	16	0.5442	1,082		1,082		1,082
162 Finance - Treasury Management	22	0.7483	1,488		1,488		1,488
171-4 Human Resources	8	0.2721	541		541		541
231 Management and Budget	1	0.0340	68		68	6	74
241 GSA - Administration	4	0.1361	271		271	25	296
243 GSA - Miami Riverside Center	3	0.1020	203		203	19	222
244 GSA - Graphics	4	0.1361	271		271	25	296
246 GSA - Light Fleet	28	0.9524	1,894		1,894	174	2,068
247 GSA - Heavy Fleet	24	0.8163	1,624		1,624	149	1,773
251 Information Technology	33	1.1224	2,232		2,232	205	2,437
261 Procurement	7	0.2381	474		474	44	518
301-3 Risk Management	9	0.3061	609		609	56	665
151 NET - NEIGHBORHOOD	17	0.5782	1,150		1,150	106	1,256
152 CODE ENFORCEMENT	31	1.0544	2,097		2,097	193	2,290
181-9 FIRE	764	25.9864	51,685		51,685	4,752	56,437
190-1 POLICE	1,395	47.4492	94,372		94,372	8,676	103,048
201-9 PUBLIC WORKS	80	2.7211	5,412		5,412	498	5,910
211-3 SOLID WASTE	160	5.4422	10,824		10,824	995	11,819
221 REAL ESTATE AND ASSET	23	0.7823	1,556		1,556	143	1,699
242 GSA PROPERTY MNGT	29	0.9864	1,962		1,962	180	2,142
245 GSA COMMUNICATIONS SERVICES	6	0.2041	406		406	37	443
281-4 BUILDING	51	1.7347	3,450		3,450	317	3,767



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 171-4 Human Resources**

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
291-8 PARKS & RECREATION	153	5.2041	10,350		10,350	952	11,302
341.351-5 PLANNING & ZONING	33	1.1224	2,232		2,232	205	2,437
381 COMMUNICATIONS	2	0.0680	135		135	12	147
401 CIP & TRANSPORTATION	3	0.1020	203		203	19	222
910 CD - COMMUNITY DEVELOPMENT	22	0.7483	1,488		1,488	137	1,625
SubTotal	2,940	100.0000	198,891		198,891	17,925	216,816
Total	2,940	100.0000	198,891		198,891	17,925	216,816

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	9,586	9,180	406
131 City Attorney	32,332	32,129	203
141 Civil Service	3,825	3,825	0
150 City Manager's Office	15,299	15,299	0
150.2 Agenda Coordination	2,295	2,295	0
160 Finance - Director's Office	4,028	3,825	203
161 Finance - General	15,617	14,535	1,082
162 Finance - Treasury	22,142	20,654	1,488
163 Finance - Financial	1,530	1,530	0
171-4 Human Resources	23,490	22,949	541
231 Management and Budget	12,625	12,551	74
241 GSA - Administration	6,990	6,694	296
243 GSA - Miami Riverside	5,242	5,020	222
244 GSA - Graphics	3,643	3,347	296
246 GSA - Light Fleet	28,006	25,938	2,068
247 GSA - Heavy Fleet	26,874	25,101	1,773
251 Information Technology	42,599	40,162	2,437
261 Procurement	13,906	13,388	518
271 Auditor General	8,367	8,367	0
301-3 Risk Management	14,053	13,388	665
431 Equal Opportunity &	2,510	2,510	0
371 Grants Administration	30,122	30,122	0
101 MAYOR	10,041	10,041	0
111-5 COMMISSIONERS	21,754	21,754	0
151 NET - NEIGHBORHOOD	82,417	81,161	1,256
150.3 OFFICE OF FILM AND	2,510	2,510	0
152 CODE ENFORCEMENT	34,085	31,795	2,290
181-9 FIRE	728,316	671,879	56,437
190-1 POLICE	1,354,767	1,251,719	103,048
201-9 PUBLIC WORKS	98,785	92,875	5,910
211-3 SOLID WASTE	165,774	153,955	11,819
221 REAL ESTATE AND	46,045	44,346	1,699
242 GSA PROPERTY MNGT	28,080	25,938	2,142



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
245 GSA	6,300	5,857	443
281-4 BUILDING	61,500	57,733	3,767
291-8 PARKS &	667,284	655,982	11,302
341.351-5 PLANNING &	41,763	39,326	2,437
381 COMMUNICATIONS	8,514	8,367	147
401 CIP &	29,507	29,285	222
910 CD - COMMUNITY	26,726	25,101	1,625
950 CIVILIAN	2,510	2,510	0
960 PENSION	8,367	8,367	0
980 ND - NON	837	837	0
Direct Billed	0	0	0
<b>Total</b>	<b>3,750,963</b>	<b>3,534,147</b>	<b>216,816</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**OFFICE OF MANAGEMENT AND BUDGET**

The Office of Management and Budget (OMB) is responsible for the formulation, preparation and evaluation of the City budget. The Department provides budgetary control through constant monitoring of current operations and forecasting of future fiscal operations for all funds. Additionally, OMB processes Transfer of Funds Requests, Position Authorization Requests, and Request to Fill. For purposes of allocating costs, activities of the Office have been functionalized into the following two cost pools:

**Transfers & Position Authorization Requests.** Costs associated with this function have been allocated based on the number of budget transfers per department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,758,647			1,758,647
Depreciation	( 7,187)			
Major Machinery and Equipment	( 8,598)			
Total Deductions:	( 15,785)			( 15,785)
Building Depreciation	6,919		6,919	
Equipment Depreciation	5,921		5,921	
131 City Attorney	16,409	1,446	17,855	
141 Civil Service	1,214	165	1,379	
150 City Manager's Office	8,712	1,063	9,775	
150.2 Agenda Coordination	9,391	992	10,383	
160 Finance - Director's Office	2,629	643	3,272	
161 Finance - General Accounting	5,038	295	5,333	
162 Finance - Treasury Management	2,065	756	2,821	
163 Finance - Financial System Services	5,548	289	5,837	
171-4 Human Resources	11,543	1,082	12,625	
231 Management and Budget		7,324	7,324	
243 GSA - Miami Riverside Center		18,170	18,170	
244 GSA - Graphics		606	606	
251 Information Technology		57,029	57,029	
261 Procurement		11,342	11,342	
271 Auditor General		3,675	3,675	
301-3 Risk Management		17,063	17,063	
431 Equal Opportunity & Diversity		982	982	
Total Allocated Additions:	75,389	122,922	198,311	198,311
Total To Be Allocated:	1,818,251	122,922		1,941,173



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<b>Wages &amp; Benefits</b>			
Salaries	1,084,606	0	1,084,606
Fringe Benefits	101,860	0	101,860
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	309,900	0	309,900
Life and Health Insurance	167,700	0	167,700
Workers' Compensation	19,500	0	19,500
Professional Service	22,050	0	22,050
Travel and Per Diem	20,632	0	20,632
Communications & Relations	4,500	0	4,500
Postage	213	0	213
Rentals and Leases	1,925	0	1,925
Repair and Maintenance	3,594	0	3,594
Other Current Charge	1,749	0	1,749
Office Supplies & Minor Equipment	3,948	0	3,948
Publications, Subscriptions, & Membershi	685	0	685
*Depreciation	7,187	7,187	0
*Major Machinery and Equipment	8,598	8,598	0
<b>Departmental Totals</b>			
Total Expenditures	1,758,647	15,785	1,742,862
<b>Deductions</b>			
Total Deductions	( 15,785)	( 15,785)	0
Functional Cost	1,742,862	0	1,742,862
<b>Allocation Step 1</b>			
Inbound- All Others	75,389	75,389	0
Reallocate Admin Costs		( 75,389)	75,389
1st Allocation	1,818,251	0	1,818,251



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	122,922	122,922	0
Reallocate Admin Costs		( 122,922)	122,922
2nd Allocation	122,922	0	122,922
<b>Total For 00120 231 Management and Budget</b>			
Total Allocated	1,941,173	0	1,941,173



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 231 Management and Budget**

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4	0.4028	7,324		7,324		7,324
131 City Attorney	15	1.5106	27,466		27,466		27,466
141 Civil Service	1	0.1007	1,831		1,831		1,831
150 City Manager's Office	12	1.2085	21,973		21,973		21,973
160 Finance - Director's Office	27	2.7190	49,439		49,439		49,439
161 Finance - General Accounting	2	0.2014	3,662		3,662		3,662
162 Finance - Treasury Management	8	0.8056	14,649		14,649		14,649
171-4 Human Resources	15	1.5106	27,466		27,466		27,466
231 Management and Budget	4	0.4028	7,324		7,324		7,324
241 GSA - Administration	28	2.8197	51,270		51,270	3,803	55,073
243 GSA - Miami Riverside Center	1	0.1007	1,831		1,831	136	1,967
244 GSA - Graphics	1	0.1007	1,831		1,831	136	1,967
246 GSA - Light Fleet	2	0.2014	3,662		3,662	272	3,934
247 GSA - Heavy Fleet	10	1.0070	18,311		18,311	1,358	19,669
251 Information Technology	28	2.8197	51,270		51,270	3,803	55,073
261 Procurement	14	1.4099	25,635		25,635	1,902	27,537
271 Auditor General	6	0.6042	10,986		10,986	815	11,801
301-3 Risk Management	6	0.6042	10,986		10,986	815	11,801
371 Grants Administration	14	1.4099	25,635		25,635	1,902	27,537
101 MAYOR	3	0.3021	5,493		5,493	407	5,900
111-5 COMMISSIONERS	7	0.7049	12,817		12,817	951	13,768
151 NET - NEIGHBORHOOD	14	1.4099	25,635		25,635	1,902	27,537
150.3 OFFICE OF FILM AND	1	0.1007	1,831		1,831	136	1,967
152 CODE ENFORCEMENT	4	0.4028	7,324		7,324	543	7,867
181-9 FIRE	196	19.7382	358,889		358,889	26,622	385,511



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 231 Management and Budget**

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	224	22.5581	410,161		410,161	30,422	440,583
201-9 PUBLIC WORKS	37	3.7261	67,750		67,750	5,026	72,776
211-3 SOLID WASTE	35	3.5247	64,087		64,087	4,754	68,841
221 REAL ESTATE AND ASSET	23	2.3162	42,115		42,115	3,124	45,239
245 GSA COMMUNICATIONS SERVICES	5	0.5035	9,155		9,155	679	9,834
281-4 BUILDING	23	2.3162	42,115		42,115	3,124	45,239
291-8 PARKS & RECREATION	74	7.4522	135,499		135,499	10,051	145,550
341.351-5 PLANNING & ZONING	32	3.2226	58,594		58,594	4,346	62,940
381 COMMUNICATIONS	8	0.8056	14,649		14,649	1,087	15,736
401 CIP & TRANSPORTATION	53	5.3374	97,047		97,047	7,199	104,246
910 CD - COMMUNITY DEVELOPMENT	35	3.5247	64,087		64,087	4,754	68,841
920 CRA - COMMUNITY	8	0.8056	14,649		14,649	1,087	15,736
930 LIBERTY CITY	6	0.6042	10,986		10,986	815	11,801
940 VIRGINIA KEY	2	0.2014	3,662		3,662	272	3,934
950 CIVILIAN INVESTIGATIVE PANEL	3	0.3021	5,493		5,493	407	5,900
960 PENSION	1	0.1007	1,831		1,831	136	1,967
980 ND - NON DEPARTMENTAL	1	0.1007	1,831		1,831	136	1,967
SubTotal	993	100.0000	1,818,251		1,818,251	122,922	1,941,173
Total	993	100.0000	1,818,251		1,818,251	122,922	1,941,173

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Transfer



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
121 City Clerk	7,324	7,324
131 City Attorney	27,466	27,466
141 Civil Service	1,831	1,831
150 City Manager's Office	21,973	21,973
160 Finance - Director's Office	49,439	49,439
161 Finance - General	3,662	3,662
162 Finance - Treasury	14,649	14,649
171-4 Human Resources	27,466	27,466
231 Management and Budget	7,324	7,324
241 GSA - Administration	55,073	55,073
243 GSA - Miami Riverside	1,967	1,967
244 GSA - Graphics	1,967	1,967
246 GSA - Light Fleet	3,934	3,934
247 GSA - Heavy Fleet	19,669	19,669
251 Information Technology	55,073	55,073
261 Procurement	27,537	27,537
271 Auditor General	11,801	11,801
301-3 Risk Management	11,801	11,801
371 Grants Administration	27,537	27,537
101 MAYOR	5,900	5,900
111-5 COMMISSIONERS	13,768	13,768
151 NET - NEIGHBORHOOD	27,537	27,537
150.3 OFFICE OF FILM AND	1,967	1,967
152 CODE ENFORCEMENT	7,867	7,867
181-9 FIRE	385,511	385,511
190-1 POLICE	440,583	440,583
201-9 PUBLIC WORKS	72,776	72,776
211-3 SOLID WASTE	68,841	68,841
221 REAL ESTATE AND	45,239	45,239
245 GSA	9,834	9,834
281-4 BUILDING	45,239	45,239
291-8 PARKS &	145,550	145,550
341.351-5 PLANNING &	62,940	62,940



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
381 COMMUNICATIONS	15,736	15,736
401 CIP &	104,246	104,246
910 CD - COMMUNITY	68,841	68,841
920 CRA - COMMUNITY	15,736	15,736
930 LIBERTY CITY	11,801	11,801
940 VIRGINIA KEY	3,934	3,934
950 CIVILIAN	5,900	5,900
960 PENSION	1,967	1,967
980 ND - NON	1,967	1,967
Direct Billed	0	0
<b>Total</b>	<b>1,941,173</b>	<b>1,941,173</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**GENERAL SERVICES ADMINISTRATION**

The primary responsibility of the General Services Administration (GSA) Office is to establish administrative policy for the following functions: (1) Property Maintenance; (2) Graphic Reproduction; (3) Radio Communication; (4) Light Fleet/Heavy Fleet Maintenance; and (5) Miami Riverside Center.

Cost associated with the Administrative Services function has been allocated based on the number of employees per department supervised.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,106,041			8,106,041
Depreciation	( 1,487,420)			
Capital Assets	( 18,250)			
Major Machinery and Equipment	( 4,452,821)			
Capital Outlay	( 103,596)			
Total Deductions:	( 6,062,087)			( 6,062,087)
Equipment Depreciation	115,098		115,098	
131 City Attorney	49,748	4,384	54,132	
141 Civil Service	648	88	736	
150 City Manager's Office	4,647	567	5,214	
150.2 Agenda Coordination	1,515	160	1,675	
160 Finance - Director's Office	1,402	343	1,745	
161 Finance - General Accounting	11,281	660	11,941	
162 Finance - Treasury Management	8,371	3,134	11,505	
163 Finance - Financial System Services	3,757	199	3,956	
171-4 Human Resources	6,391	599	6,990	
231 Management and Budget	51,270	3,803	55,073	
243 GSA - Miami Riverside Center		3	3	
244 GSA - Graphics		34	34	
251 Information Technology		239,139	239,139	
261 Procurement		6,410	6,410	
271 Auditor General		4,310	4,310	
301-3 Risk Management		220,394	220,394	
431 Equal Opportunity & Diversity		524	524	
Total Allocated Additions:	254,128	484,751	738,879	738,879
Total To Be Allocated:	2,298,082	484,751	2,782,833	2,782,833



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<b>Wages &amp; Benefits</b>			
Salaries	794,102	0	794,102
Fringe Benefits	51,033	0	51,033
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	169,900	0	169,900
Life and Health Insurance	129,000	0	129,000
Workers' Compensation	33,000	0	33,000
Professional Service	49,320	0	49,320
Travel and Per Diem	4,552	0	4,552
Communications & Relations	252,700	0	252,700
Postage	39	0	39
Utility Services	101,497	0	101,497
Rentals and Leases	1,222	0	1,222
Repair and Maintenance	250,986	0	250,986
Advertising and Relations	2,644	0	2,644
Other Current Charge	318	0	318
Office Supplies & Minor Equipment	132,950	0	132,950
Other Materials & Supplies	70,294	0	70,294
Publications, Subscriptions, & Membershi	397	0	397
*Depreciation	1,487,420	1,487,420	0
*Capital Assets	18,250	18,250	0
*Major Machinery and Equipment	4,452,821	4,452,821	0
*Capital Outlay	103,596	103,596	0
<b>Departmental Totals</b>			
Total Expenditures	8,106,041	6,062,087	2,043,954
<b>Deductions</b>			
Total Deductions	( 6,062,087)	( 6,062,087)	0
Functional Cost	2,043,954	0	2,043,954



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<b>Allocation Step 1</b>			
Inbound- All Others	254,128	254,128	0
Reallocate Admin Costs		( 254,128)	254,128
1st Allocation	2,298,082	0	2,298,082
<b>Allocation Step 2</b>			
Inbound- All Others	484,751	484,751	0
Reallocate Admin Costs		( 484,751)	484,751
2nd Allocation	484,751	0	484,751
<b>Total For 00130 241 GSA - Administration</b>			
Total Allocated	2,782,833	0	2,782,833



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 241 GSA - Administration**

Activity - Direction and Leadership

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
243 GSA - Miami Riverside Center	6	5.5046	126,500		126,500	26,684	153,184
244 GSA - Graphics	4	3.6697	84,333		84,333	17,789	102,122
246 GSA - Light Fleet	31	28.4404	653,583		653,583	137,864	791,447
247 GSA - Heavy Fleet	30	27.5229	632,500		632,500	133,418	765,918
242 GSA PROPERTY MNGT	31	28.4404	653,583		653,583	137,865	791,448
245 GSA COMMUNICATIONS SERVICES	7	6.4220	147,583		147,583	31,131	178,714
SubTotal	109	100.0000	2,298,082		2,298,082	484,751	2,782,833
Total	109	100.0000	2,298,082		2,298,082	484,751	2,782,833

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	153,184	153,184
244 GSA - Graphics	102,122	102,122
246 GSA - Light Fleet	791,447	791,447
247 GSA - Heavy Fleet	765,918	765,918
242 GSA PROPERTY MNGT	791,448	791,448
245 GSA	178,714	178,714
Direct Billed	0	0
<b>Total</b>	<b>2,782,833</b>	<b>2,782,833</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**GENERAL SERVICES ADMINISTRATION – MIAMI RIVERSIDE CENTER**

The Miami Riverside Center (MRC) division is responsible for the management of the MRC building and grounds. MRC is also responsible for the distribution of inter-office and U.S mail functions.

Costs associated with the MRC Operations have been allocated to the occupants of the MRC based on the square footage occupied per department.

Costs associated with Mail Operations are allocated based on direct charges by benefiting department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,234,592			1,234,592
Building Depreciation	2,137		2,137	
Equipment Depreciation	2,318		2,318	
141 Civil Service	486	66	552	
150 City Manager's Office	3,485	425	3,910	
160 Finance - Director's Office	1,052	257	1,309	
161 Finance - General Accounting	6,291	369	6,660	
162 Finance - Treasury Management	3,532	1,292	4,824	
163 Finance - Financial System Services	1,312	69	1,381	
171-4 Human Resources	4,793	449	5,242	
231 Management and Budget	1,831	136	1,967	
241 GSA - Administration	126,500	26,684	153,184	
243 GSA - Miami Riverside Center		5,608	5,608	
251 Information Technology		875	875	
261 Procurement		13,332	13,332	
271 Auditor General		2,603	2,603	
301-3 Risk Management		7,344	7,344	
431 Equal Opportunity & Diversity		393	393	
Total Allocated Additions:	153,737	59,902	213,639	213,639
Total To Be Allocated:	1,388,329	59,902		1,448,231



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<b>Wages &amp; Benefits</b>				
Salaries	244,657	80,737	129,668	34,252
Fringe Benefits	21,105	6,965	11,185	2,955
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	148,700	49,071	78,811	20,818
Life and Health Insurance	103,200	34,056	54,696	14,448
Workers' Compensation	26,400	8,712	13,992	3,696
Professional Service	157,336	51,921	83,388	22,027
Utility Services	416,459	137,431	220,724	58,304
Rentals and Leases	5,077	1,675	2,691	711
Repair and Maintenance	108,559	35,824	57,537	15,198
Other Current Charges	31	10	17	4
Office Supplies & Minor Equipment	1,145	378	607	160
Other Materials & Supplies	618	204	327	87
Publications, Subscriptions, & Membershi	1,305	431	691	183
<b>Departmental Totals</b>				
Total Expenditures	1,234,592	407,415	654,334	172,843
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	1,234,592	407,415	654,334	172,843
<b>Allocation Step 1</b>				
Inbound- All Others	153,737	153,737	0	0
Reallocate Admin Costs		( 561,152)	443,896	117,256
1st Allocation	1,388,329	0	1,098,230	290,099
<b>Allocation Step 2</b>				
Inbound- All Others	59,902	59,902	0	0
Reallocate Admin Costs		( 59,902)	47,385	12,517
2nd Allocation	59,902	0	47,385	12,517



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	1,448,231	0	1,145,615	302,616





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 243 GSA - Miami Riverside Center**

Activity - MRC Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	11,516	7.3502	80,722		80,722		80,722
141 Civil Service	1,144	0.7302	8,019		8,019		8,019
150 City Manager's Office	5,648	3.6049	39,590		39,590		39,590
160 Finance - Director's Office	16,790	10.7163	117,689		117,689		117,689
171-4 Human Resources	9,784	6.2447	68,581		68,581		68,581
231 Management and Budget	2,590	1.6531	18,155		18,155		18,155
243 GSA - Miami Riverside Center	800	0.5106	5,608		5,608		5,608
251 Information Technology	11,601	7.4044	81,317		81,317	5,071	86,388
261 Procurement	2,621	1.6729	18,372		18,372	1,146	19,518
271 Auditor General	5,161	3.2940	36,176		36,176	2,256	38,432
301-3 Risk Management	2,907	1.8554	20,377		20,377	1,271	21,648
371 Grants Administration	1,624	1.0365	11,383		11,383	710	12,093
151 NET - NEIGHBORHOOD	2,199	1.4035	15,414		15,414	961	16,375
152 CODE ENFORCEMENT	3,266	2.0845	22,893		22,893	1,428	24,321
181-9 FIRE	11,469	7.3202	80,392		80,392	5,013	85,405
201-9 PUBLIC WORKS	6,536	4.1716	45,814		45,814	2,857	48,671
221 REAL ESTATE AND ASSET	2,868	1.8305	20,103		20,103	1,254	21,357
242 GSA PROPERTY MNGT	578	0.3689	4,052		4,052	253	4,305
281-4 BUILDING	13,169	8.4052	92,308		92,308	5,754	98,062
291-8 PARKS & RECREATION	3,462	2.2096	24,267		24,267	1,513	25,780
341.351-5 PLANNING & ZONING	10,070	6.4272	70,586		70,586	4,402	74,988
381 COMMUNICATIONS	1,907	1.2172	13,367		13,367	834	14,201
401 CIP & TRANSPORTATION	7,522	4.8010	52,726		52,726	3,288	56,014
910 CD - COMMUNITY DEVELOPMENT	8,954	5.7149	62,763		62,763	3,914	66,677
999 OTHER	12,491	7.9725	87,556		87,556	5,460	93,016



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 243 GSA - Miami Riverside Center**

Activity - MRC Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	156,677	100.0000	1,098,230		1,098,230	47,385	1,145,615
Total	156,677	100.0000	1,098,230		1,098,230	47,385	1,145,615

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 243 GSA - Miami Riverside Center**

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	10,117	3.7274	10,813	-10,117	696		696
131 City Attorney	19	0.0070	20	-19	1		1
141 Civil Service	46	0.0169	49	-46	3		3
150 City Manager's Office	4,907	1.8079	5,245	-4,907	338		338
160 Finance - Director's Office	10,713	3.9470	11,450	-10,713	737		737
162 Finance - Treasury Management	11,459	4.2218	12,247	-11,459	788		788
171-4 Human Resources	1,299	0.4786	1,388	-1,299	89		89
231 Management and Budget	213	0.0785	228	-213	15		15
241 GSA - Administration	39	0.0144	42	-39	3		3
251 Information Technology	11	0.0041	12	-11	1	1	2
261 Procurement	84	0.0309	90	-84	6	5	11
271 Auditor General	8	0.0029	9	-8	1		1
301-3 Risk Management	4,465	1.6450	4,772	-4,465	307	240	547
431 Equal Opportunity & Diversity	134	0.0494	143	-134	9	7	16
371 Grants Administration	2,016	0.7427	2,155	-2,016	139	108	247
101 MAYOR	97	0.0357	104	-97	7	5	12
111-5 COMMISSIONERS	273	0.1006	292	-273	19	15	34
151 NET - NEIGHBORHOOD	483	0.1780	516	-483	33	26	59
152 CODE ENFORCEMENT	43,838	16.1511	46,854	-43,838	3,016	2,359	5,375
181-9 FIRE	10,682	3.9355	11,417	-10,682	735	575	1,310
190-1 POLICE	58,650	21.6083	62,685	-58,650	4,035	3,156	7,191
201-9 PUBLIC WORKS	7,128	2.6261	7,618	-7,128	490	384	874
211-3 SOLID WASTE	4,263	1.5706	4,556	-4,263	293	229	522
221 REAL ESTATE AND ASSET	6,303	2.3222	6,737	-6,303	434	339	773
281-4 BUILDING	7,269	2.6781	7,769	-7,269	500	391	891



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 243 GSA - Miami Riverside Center**

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
291-8 PARKS & RECREATION	1,763	0.6495	1,884	-1,763	121	95	216
341.351-5 PLANNING & ZONING	64,068	23.6044	68,476	-64,068	4,408	3,447	7,855
381 COMMUNICATIONS	16	0.0059	17	-16	1	1	2
401 CIP & TRANSPORTATION	3,062	1.1281	3,273	-3,062	211	165	376
910 CD - COMMUNITY DEVELOPMENT	2,112	0.7781	2,257	-2,112	145	114	259
920 CRA - COMMUNITY	317	0.1168	339	-317	22	17	39
930 LIBERTY CITY	93	0.0343	99	-93	6	5	11
940 VIRGINIA KEY	402	0.1481	430	-402	28	22	50
950 CIVILIAN INVESTIGATIVE PANEL	241	0.0888	258	-241	17	13	30
960 PENSION	14,834	5.4653	15,855	-14,834	1,021	798	1,819
SubTotal	271,424	100.0000	290,099	-271,424	18,675	12,517	31,192
Direct Billed				271,424	271,424		271,424
Total	271,424	100.0000	290,099		290,099	12,517	302,616

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	696	0	696
131 City Attorney	80,723	80,722	1
141 Civil Service	8,022	8,019	3
150 City Manager's Office	39,928	39,590	338
160 Finance - Director's Office	118,426	117,689	737
162 Finance - Treasury	788	0	788
171-4 Human Resources	68,670	68,581	89
231 Management and Budget	18,170	18,155	15
241 GSA - Administration	3	0	3
243 GSA - Miami Riverside	5,608	5,608	0
251 Information Technology	86,390	86,388	2
261 Procurement	19,529	19,518	11
271 Auditor General	38,433	38,432	1
301-3 Risk Management	22,195	21,648	547
431 Equal Opportunity &	16	0	16
371 Grants Administration	12,340	12,093	247
101 MAYOR	12	0	12
111-5 COMMISSIONERS	34	0	34
151 NET - NEIGHBORHOOD	16,434	16,375	59
152 CODE ENFORCEMENT	29,696	24,321	5,375
181-9 FIRE	86,715	85,405	1,310
190-1 POLICE	7,191	0	7,191
201-9 PUBLIC WORKS	49,545	48,671	874
211-3 SOLID WASTE	522	0	522
221 REAL ESTATE AND	22,130	21,357	773
242 GSA PROPERTY MNGT	4,305	4,305	0
281-4 BUILDING	98,953	98,062	891
291-8 PARKS &	25,996	25,780	216
341.351-5 PLANNING &	82,843	74,988	7,855
381 COMMUNICATIONS	14,203	14,201	2
401 CIP &	56,390	56,014	376
910 CD - COMMUNITY	66,936	66,677	259
920 CRA - COMMUNITY	39	0	39



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
930 LIBERTY CITY	11	0	11
940 VIRGINIA KEY	50	0	50
950 CIVILIAN	30	0	30
960 PENSION	1,819	0	1,819
999 OTHER	93,016	93,016	0
Direct Billed	271,424	0	271,424
<b>Total</b>	<b>1,448,231</b>	<b>1,145,615</b>	<b>302,616</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**GENERAL SERVICES ADMINISTRATION – GRAPHICS REPRODUCTION**

Graphics Reproduction provides cost effective quick copy printing, composition, typesetting, color and graphic work for City departments and agencies. In addition, this Section does specification writing and standardization of all City printing needs. It provides contract management over the City's copier contract and exercises control over all outside duplicating services and acquisition/rental of duplicating equipment, inclusive of peripherals.

Costs associated with the Graphics function have been allocated based on total graphic charges per department served.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	586,601			586,601
Depreciation	( 33,779)			
Major Machinery and Equipment	( 2,515)			
Total Deductions:	( 36,294)			( 36,294)
Equipment Depreciation	20,571		20,571	
141 Civil Service	324	44	368	
150 City Manager's Office	2,323	283	2,606	
160 Finance - Director's Office	701	171	872	
161 Finance - General Accounting	4,445	261	4,706	
162 Finance - Treasury Management	2,514	923	3,437	
163 Finance - Financial System Services	777	41	818	
171-4 Human Resources	3,331	312	3,643	
231 Management and Budget	1,831	136	1,967	
241 GSA - Administration	84,333	17,789	102,122	
244 GSA - Graphics		2,243	2,243	
251 Information Technology		700	700	
261 Procurement		12,913	12,913	
271 Auditor General		1,160	1,160	
301-3 Risk Management		4,550	4,550	
431 Equal Opportunity & Diversity		262	262	
Total Allocated Additions:	121,150	41,788	162,938	162,938
Total To Be Allocated:	671,457	41,788		713,245





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
<b>Wages &amp; Benefits</b>			
Salaries	216,345	0	216,345
Fringe Benefits	15,659	0	15,659
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	137,000	0	137,000
Life and Health Insurance	90,300	0	90,300
Workers' Compensation	23,100	0	23,100
Rentals and Leases	718	0	718
Repair and Maintenance	32,888	0	32,888
Printing and Graphics	31,751	0	31,751
Office Supplies & Minor Equipment	829	0	829
Publications, Subscriptions, & Membershi	1,717	0	1,717
*Depreciation	33,779	33,779	0
*Major Machinery and Equipment	2,515	2,515	0
<b>Departmental Totals</b>			
Total Expenditures	586,601	36,294	550,307
<b>Deductions</b>			
Total Deductions	( 36,294)	( 36,294)	0
Functional Cost	550,307	0	550,307
<b>Allocation Step 1</b>			
Inbound- All Others	121,150	121,150	0
Reallocate Admin Costs		( 121,150)	121,150
1st Allocation	671,457	0	671,457
<b>Allocation Step 2</b>			
Inbound- All Others	41,788	41,788	0
Reallocate Admin Costs		( 41,788)	41,788
2nd Allocation	41,788	0	41,788



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	713,245	0	713,245



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**

**Schedule .4 - Detail Activity Allocations**  
**For Department 244 GSA - Graphics**

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	776	0.1410	947	-776	171		171
131 City Attorney	21,346	3.8792	26,047	-21,346	4,701		4,701
141 Civil Service	3,589	0.6522	4,379	-3,589	790		790
150 City Manager's Office	1,357	0.2466	1,656	-1,357	299		299
150.2 Agenda Coordination	19,266	3.5012	23,509	-19,266	4,243		4,243
160 Finance - Director's Office	291	0.0529	355	-291	64		64
162 Finance - Treasury Management	3,047	0.5537	3,718	-3,047	671		671
171-4 Human Resources	15,182	2.7590	18,525	-15,182	3,343		3,343
231 Management and Budget	2,752	0.5001	3,358	-2,752	606		606
241 GSA - Administration	154	0.0280	188	-154	34		34
244 GSA - Graphics	10,184	1.8507	12,427	-10,184	2,243		2,243
246 GSA - Light Fleet	2,658	0.4830	3,243	-2,658	585	235	820
251 Information Technology	415	0.0754	506	-415	91	37	128
261 Procurement	7,585	1.3784	9,255	-7,585	1,670	671	2,341
271 Auditor General	145	0.0264	177	-145	32	13	45
301-3 Risk Management	8,560	1.5556	10,445	-8,560	1,885	757	2,642
431 Equal Opportunity & Diversity	252	0.0458	308	-252	56	22	78
371 Grants Administration	17,148	3.1163	20,924	-17,148	3,776	1,517	5,293
101 MAYOR	7,496	1.3622	9,147	-7,496	1,651	663	2,314
111-5 COMMISSIONERS	27,170	4.9376	33,154	-27,170	5,984	2,404	8,388
151 NET - NEIGHBORHOOD	7,228	1.3135	8,820	-7,228	1,592	639	2,231
150.3 OFFICE OF FILM AND	715	0.1299	872	-715	157	63	220
152 CODE ENFORCEMENT	10,039	1.8244	12,250	-10,039	2,211	888	3,099
181-9 FIRE	40,457	7.3522	49,367	-40,457	8,910	3,579	12,489
190-1 POLICE	115,239	20.9423	140,619	-115,239	25,380	10,199	35,579



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 244 GSA - Graphics**

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
201-9 PUBLIC WORKS	18,234	3.3136	22,250	-18,234	4,016	1,613	5,629
211-3 SOLID WASTE	43,803	7.9602	53,450	-43,803	9,647	3,875	13,522
221 REAL ESTATE AND ASSET	11,833	2.1504	14,439	-11,833	2,606	1,047	3,653
242 GSA PROPERTY MNGT	5,376	0.9770	6,560	-5,376	1,184	476	1,660
245 GSA COMMUNICATIONS SERVICES	168	0.0305	205	-168	37	15	52
281-4 BUILDING	10,805	1.9636	13,185	-10,805	2,380	956	3,336
291-8 PARKS & RECREATION	60,022	10.9077	73,240	-60,022	13,218	5,310	18,528
341.351-5 PLANNING & ZONING	56,743	10.3118	69,239	-56,743	12,496	5,020	17,516
381 COMMUNICATIONS	3,051	0.5545	3,723	-3,051	672	270	942
401 CIP & TRANSPORTATION	2,198	0.3994	2,682	-2,198	484	194	678
910 CD - COMMUNITY DEVELOPMENT	2,953	0.5366	3,603	-2,953	650	261	911
920 CRA - COMMUNITY	388	0.0705	473	-388	85	34	119
950 CIVILIAN INVESTIGATIVE PANEL	11,375	2.0672	13,880	-11,375	2,505	1,006	3,511
970 COMPONENT UNITS	272	0.0494	332	-272	60	24	84
SubTotal	550,272	100.0000	671,457	-550,272	121,185	41,788	162,973
Direct Billed				550,272	550,272		550,272
Total	550,272	100.0000	671,457		671,457	41,788	713,245

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	171	171
131 City Attorney	4,701	4,701
141 Civil Service	790	790
150 City Manager's Office	299	299
150.2 Agenda Coordination	4,243	4,243
160 Finance - Director's Office	64	64
162 Finance - Treasury	671	671
171-4 Human Resources	3,343	3,343
231 Management and Budget	606	606
241 GSA - Administration	34	34
244 GSA - Graphics	2,243	2,243
246 GSA - Light Fleet	820	820
251 Information Technology	128	128
261 Procurement	2,341	2,341
271 Auditor General	45	45
301-3 Risk Management	2,642	2,642
431 Equal Opportunity &	78	78
371 Grants Administration	5,293	5,293
101 MAYOR	2,314	2,314
111-5 COMMISSIONERS	8,388	8,388
151 NET - NEIGHBORHOOD	2,231	2,231
150.3 OFFICE OF FILM AND	220	220
152 CODE ENFORCEMENT	3,099	3,099
181-9 FIRE	12,489	12,489
190-1 POLICE	35,579	35,579
201-9 PUBLIC WORKS	5,629	5,629
211-3 SOLID WASTE	13,522	13,522
221 REAL ESTATE AND	3,653	3,653
242 GSA PROPERTY MNGT	1,660	1,660
245 GSA	52	52
281-4 BUILDING	3,336	3,336
291-8 PARKS &	18,528	18,528
341.351-5 PLANNING &	17,516	17,516



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
381 COMMUNICATIONS	942	942
401 CIP &	678	678
910 CD - COMMUNITY	911	911
920 CRA - COMMUNITY	119	119
950 CIVILIAN	3,511	3,511
970 COMPONENT UNITS	84	84
Direct Billed	550,272	550,272
<b>Total</b>	<b>713,245</b>	<b>713,245</b>



**CITY OF MIAMI, FLORIDA  
NATURE AND EXTENT OF SERVICES  
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**GENERAL SERVICES ADMINISTRATION – LIGHT FLEET**

The Light Fleet division is responsible for the repair, maintenance, fueling and replacement of all City vehicles and equipment categorized as light fleet or equipment.

Costs associated with Light Fleet have been allocated based on the total fleet charges per department served.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,278,072			6,278,072
Depreciation	( 1,024,809)			
Major Machinery and Equipment	( 83)			
Total Deductions:	( 1,024,892)			( 1,024,892)
Equipment Depreciation	2,230,800		2,230,800	
141 Civil Service	2,509	341	2,850	
150 City Manager's Office	18,006	2,197	20,203	
160 Finance - Director's Office	5,434	1,329	6,763	
161 Finance - General Accounting	55,700	3,258	58,958	
162 Finance - Treasury Management	24,886	9,145	34,031	
163 Finance - Financial System Services	6,287	332	6,619	
171-4 Human Resources	25,608	2,398	28,006	
231 Management and Budget	3,662	272	3,934	
241 GSA - Administration	653,583	137,864	791,447	
244 GSA - Graphics	585	235	820	
246 GSA - Light Fleet		161,547	161,547	
251 Information Technology		5,074	5,074	
261 Procurement		88,717	88,717	
271 Auditor General		11,077	11,077	
301-3 Risk Management		35,264	35,264	
431 Equal Opportunity & Diversity		2,029	2,029	
Total Allocated Additions:	3,027,060	461,079	3,488,139	3,488,139
Total To Be Allocated:	8,280,240	461,079		8,741,319



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<b>Wages &amp; Benefits</b>			
Salaries	1,630,690	0	1,630,690
Fringe Benefits	139,079	0	139,079
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	703,800	0	703,800
Life and Health Insurance	445,100	0	445,100
Workers' Compensation	113,800	0	113,800
Professional Service	84,753	0	84,753
Rentals and Leases	155,081	0	155,081
Repair and Maintenance	1,921,908	0	1,921,908
Other Current Charge	90	0	90
Office Supplies & Minor Equipment	46,482	0	46,482
Other Materials & Supplies	4,968	0	4,968
Publications, Subscriptions, & Membershi	7,429	0	7,429
*Depreciation	1,024,809	1,024,809	0
*Major Machinery and Equipment	83	83	0
<b>Departmental Totals</b>			
Total Expenditures	6,278,072	1,024,892	5,253,180
<b>Deductions</b>			
Total Deductions	( 1,024,892)	( 1,024,892)	0
<b>Functional Cost</b>			
Functional Cost	5,253,180	0	5,253,180
<b>Allocation Step 1</b>			
Inbound- All Others	3,027,060	3,027,060	0
Reallocate Admin Costs		( 3,027,060)	3,027,060
1st Allocation	8,280,240	0	8,280,240
<b>Allocation Step 2</b>			
Inbound- All Others	461,079	461,079	0
Reallocate Admin Costs		( 461,079)	461,079
2nd Allocation	461,079	0	461,079



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Total For 00160 246 GSA - Light Fleet			
Total Allocated	8,741,319	0	8,741,319



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 246 GSA - Light Fleet**

Activity - Light Fleet & Small Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	2,422	0.0461	3,817	-2,422	1,395		1,395
150 City Manager's Office	6,277	0.1195	9,893	-6,277	3,616		3,616
246 GSA - Light Fleet	280,456	5.3380	442,003	-280,456	161,547		161,547
251 Information Technology	4,908	0.0934	7,735	-4,908	2,827	456	3,283
261 Procurement	4,072	0.0775	6,418	-4,072	2,346	378	2,724
301-3 Risk Management	1,366	0.0260	2,153	-1,366	787	127	914
101 MAYOR	13,934	0.2652	21,960	-13,934	8,026	1,294	9,320
111-5 COMMISSIONERS	28,081	0.5345	44,256	-28,081	16,175	2,608	18,783
151 NET - NEIGHBORHOOD	160,684	3.0584	253,241	-160,684	92,557	14,923	107,480
152 CODE ENFORCEMENT	187,271	3.5644	295,142	-187,271	107,871	17,392	125,263
181-9 FIRE	471,851	8.9810	743,645	-471,851	271,794	43,821	315,615
190-1 POLICE	3,061,737	58.2752	4,825,346	-3,061,737	1,763,609	284,343	2,047,952
201-9 PUBLIC WORKS	226,087	4.3032	356,317	-226,087	130,230	20,997	151,227
211-3 SOLID WASTE	169,836	3.2326	267,664	-169,836	97,828	15,773	113,601
221 REAL ESTATE AND ASSET	7,769	0.1479	12,244	-7,769	4,475	722	5,197
281-4 BUILDING	115,847	2.2050	182,577	-115,847	66,730	10,759	77,489
291-8 PARKS & RECREATION	378,243	7.1993	596,117	-378,243	217,874	35,128	253,002
381 COMMUNICATIONS	14,421	0.2745	22,728	-14,421	8,307	1,339	9,646
401 CIP & TRANSPORTATION	19,632	0.3737	30,940	-19,632	11,308	1,823	13,131
910 CD - COMMUNITY DEVELOPMENT	96,465	1.8361	152,030	-96,465	55,565	8,959	64,524
920 CRA - COMMUNITY	2,547	0.0485	4,014	-2,547	1,467	237	1,704
SubTotal	5,253,906	100.0000	8,280,240	-5,253,906	3,026,334	461,079	3,487,413
Direct Billed				5,253,906	5,253,906		5,253,906
Total	5,253,906	100.0000	8,280,240		8,280,240	461,079	8,741,319



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 246 GSA - Light Fleet**

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	1,395	1,395
150 City Manager's Office	3,616	3,616
246 GSA - Light Fleet	161,547	161,547
251 Information Technology	3,283	3,283
261 Procurement	2,724	2,724
301-3 Risk Management	914	914
101 MAYOR	9,320	9,320
111-5 COMMISSIONERS	18,783	18,783
151 NET - NEIGHBORHOOD	107,480	107,480
152 CODE ENFORCEMENT	125,263	125,263
181-9 FIRE	315,615	315,615
190-1 POLICE	2,047,952	2,047,952
201-9 PUBLIC WORKS	151,227	151,227
211-3 SOLID WASTE	113,601	113,601
221 REAL ESTATE AND	5,197	5,197
281-4 BUILDING	77,489	77,489
291-8 PARKS &	253,002	253,002
381 COMMUNICATIONS	9,646	9,646
401 CIP &	13,131	13,131
910 CD - COMMUNITY	64,524	64,524
920 CRA - COMMUNITY	1,704	1,704
Direct Billed	5,253,906	5,253,906
<b>Total</b>	<b>8,741,319</b>	<b>8,741,319</b>



**CITY OF MIAMI, FLORIDA  
NATURE AND EXTENT OF SERVICES  
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**GENERAL SERVICES ADMINISTRATION – HEAVY FLEET**

The Heavy Fleet division is responsible for the repair, maintenance, fueling and replacement of all City vehicles and equipment categorized as heavy fleet or equipment.

Costs associated with Heavy Fleet have been allocated based on total fleet charges per department served.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,090,224			8,090,224
Depreciation	( 4,953)			
Major Machinery and Equipment	( 2,781)			
Total Deductions:	( 7,734)			( 7,734)
Equipment Depreciation	226,302		226,302	
141 Civil Service	2,429	330	2,759	
150 City Manager's Office	17,425	2,126	19,551	
160 Finance - Director's Office	5,258	1,286	6,544	
161 Finance - General Accounting	36,462	2,141	38,603	
162 Finance - Treasury Management	21,090	7,770	28,860	
163 Finance - Financial System Services	4,207	222	4,429	
171-4 Human Resources	24,573	2,301	26,874	
231 Management and Budget	18,311	1,358	19,669	
241 GSA - Administration	632,500	133,418	765,918	
247 GSA - Heavy Fleet		270,024	270,024	
251 Information Technology		4,899	4,899	
261 Procurement		45,894	45,894	
271 Auditor General		17,044	17,044	
301-3 Risk Management		34,126	34,126	
431 Equal Opportunity & Diversity		1,963	1,963	
Total Allocated Additions:	988,557	524,902	1,513,459	1,513,459
Total To Be Allocated:	9,071,047	524,902		9,595,949

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<b>Wages &amp; Benefits</b>			
Salaries	1,414,417	0	1,414,417
Fringe Benefits	136,224	0	136,224
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	675,800	0	675,800
Life and Health Insurance	432,200	0	432,200
Workers' Compensation	110,500	0	110,500
Professional Service	14,440	0	14,440
Utility Services	3,745	0	3,745
Rentals and Leases	967	0	967
Repair and Maintenance	1,990,639	0	1,990,639
Other Current Charge	190	0	190
Office Supplies & Minor Equipment	109,175	0	109,175
Other Materials & Supplies	3,186,638	0	3,186,638
Publications, Subscriptions, & Membershi	7,555	0	7,555
*Depreciation	4,953	4,953	0
*Major Machinery and Equipment	2,781	2,781	0
<b>Departmental Totals</b>			
Total Expenditures	8,090,224	7,734	8,082,490
<b>Deductions</b>			
Total Deductions	( 7,734)	( 7,734)	0
<b>Functional Cost</b>			
Functional Cost	8,082,490	0	8,082,490
<b>Allocation Step 1</b>			
Inbound- All Others	988,557	988,557	0
Reallocate Admin Costs		( 988,557)	988,557
1st Allocation	9,071,047	0	9,071,047





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	524,902	524,902	0
Reallocate Admin Costs		( 524,902)	524,902
2nd Allocation	524,902	0	524,902
<b>Total For 00170 247 GSA - Heavy Fleet</b>			
<hr/> Total Allocated	<hr/> 9,595,949	<hr/> 0	<hr/> 9,595,949



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 247 GSA - Heavy Fleet**

Activity - Heavy Fleet

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
247 GSA - Heavy Fleet	2,170,079	26.8999	2,440,103	-2,170,079	270,024		270,024
181-9 FIRE	25,929	0.3214	29,155	-25,929	3,226	2,308	5,534
190-1 POLICE	34,502	0.4277	38,795	-34,502	4,293	3,071	7,364
201-9 PUBLIC WORKS	2,313,304	28.6753	2,601,149	-2,313,304	287,845	205,906	493,751
211-3 SOLID WASTE	650,613	8.0649	731,569	-650,613	80,956	57,911	138,867
221 REAL ESTATE AND ASSET	6,178	0.0766	6,947	-6,178	769	550	1,319
291-8 PARKS & RECREATION	60,622	0.7515	68,165	-60,622	7,543	5,396	12,939
401 CIP & TRANSPORTATION	2,764,411	34.2670	3,108,388	-2,764,411	343,977	246,057	590,034
910 CD - COMMUNITY DEVELOPMENT	41,600	0.5157	46,776	-41,600	5,176	3,703	8,879
SubTotal	8,067,238	100.0000	9,071,047	-8,067,238	1,003,809	524,902	1,528,711
Direct Billed				8,067,238	8,067,238		8,067,238
Total	8,067,238	100.0000	9,071,047		9,071,047	524,902	9,595,949

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
247 GSA - Heavy Fleet	270,024	270,024
181-9 FIRE	5,534	5,534
190-1 POLICE	7,364	7,364
201-9 PUBLIC WORKS	493,751	493,751
211-3 SOLID WASTE	138,867	138,867
221 REAL ESTATE AND	1,319	1,319
291-8 PARKS &	12,939	12,939
401 CIP &	590,034	590,034
910 CD - COMMUNITY	8,879	8,879
Direct Billed	8,067,238	8,067,238
<b>Total</b>	<b>9,595,949</b>	<b>9,595,949</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**INFORMATION TECHNOLOGY**

The Information Technology Department provides information technology enterprise applications and infrastructure services that support the operations of all City Departments. Costs of the Department have been categorized into functional areas that correlate with services provided. The IT Systems Operations Section is responsible for maintaining the application databases running on the mainframe computer, application development, hardware systems operations, and technical support for all systems. Related expenses have been allocated based on the number of phones, aircards, and computers assigned to each department.

The Telecommunication function has been allocated to departments based on the number of phones by department.

The Aircard function has been allocated to departments based on the number of aircards by department.

The PC Maintenance function has been allocated to departments based on the number of computers by department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,548,715			10,548,715
Depreciation	( 1,177,516)			
Major Machinery and Equipment	( 9,738)			
Total Deductions:	( 1,187,254)			( 1,187,254)
Building Depreciation	30,990		30,990	
Equipment Depreciation	1,150,868		1,150,868	
121 City Clerk	1,496	747	2,243	
131 City Attorney	14,686	1,294	15,980	
141 Civil Service	3,886	527	4,413	
150 City Manager's Office	27,880	3,402	31,282	
150.2 Agenda Coordination	1,818	192	2,010	
160 Finance - Director's Office	8,414	2,057	10,471	
161 Finance - General Accounting	36,439	2,132	38,571	
162 Finance - Treasury Management	13,778	5,080	18,858	
163 Finance - Financial System Services	9,663	501	10,164	
171-4 Human Resources	38,951	3,648	42,599	
231 Management and Budget	51,270	3,803	55,073	
243 GSA - Miami Riverside Center	81,318	5,072	86,390	
244 GSA - Graphics	91	37	128	
246 GSA - Light Fleet	2,827	456	3,283	
251 Information Technology		414,251	414,251	
261 Procurement		48,294	48,294	
271 Auditor General		19,740	19,740	
301-3 Risk Management		57,501	57,501	
431 Equal Opportunity & Diversity		3,141	3,141	
Total Allocated Additions:	1,474,375	571,875	2,046,250	2,046,250

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 251 Information Technology**

Total To Be Allocated:

<u>10,835,836</u>	<u>571,875</u>	<u>11,407,711</u>
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications
<b>Wages &amp; Benefits</b>				
Salaries	3,464,574	242,520	3,083,471	138,583
Fringe Benefits	305,775	21,404	272,140	12,231
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	1,557,000	108,990	1,385,730	62,280
Life and Health Insurance	799,800	55,986	711,822	31,992
Workers' Compensation	93,000	6,510	82,770	3,720
Professional Service	2,623,661	183,656	2,335,059	104,946
Travel and Per Diem	113,619	7,953	101,121	4,545
Communications & Relations	42,223	0	0	42,223
Postage	199	14	177	8
Rentals and Leases	1,925	135	1,713	77
Repair and Maintenance	306,829	21,478	273,078	12,273
Other Current Charges	830	58	739	33
Advertising and Relations	382	27	340	15
Office Supplies & Minor Equipment	31,816	2,227	28,316	1,273
Publications, Subscriptions, & Membershi	19,828	1,388	17,647	793
*Depreciation	1,177,516	1,177,516	0	0
*Major Machinery and Equipment	9,738	9,738	0	0
<b>Departmental Totals</b>				
Total Expenditures	10,548,715	1,839,600	8,294,123	414,992
<b>Deductions</b>				
Total Deductions	( 1,187,254)	( 1,187,254)	0	0
<b>Functional Cost</b>				
Functional Cost	9,361,461	652,346	8,294,123	414,992
<b>Allocation Step 1</b>				
Inbound- All Others	1,474,375	1,474,375	0	0
Reallocate Admin Costs		( 2,126,721)	2,025,383	101,338
1st Allocation	10,835,836	0	10,319,506	516,330



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications
<b>Allocation Step 2</b>				
Inbound- All Others	571,875	571,875	0	0
Reallocate Admin Costs		( 571,875)	544,625	27,250
2nd Allocation	571,875	0	544,625	27,250
<b>Total For 00180 251 Information Technology</b>				
Total Allocated	11,407,711	0	10,864,131	543,580





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	25	0.4238	43,734		43,734		43,734
131 City Attorney	76	1.2884	132,952		132,952		132,952
141 Civil Service	7	0.1187	12,246		12,246		12,246
150 City Manager's Office	43	0.7289	75,223		75,223		75,223
160 Finance - Director's Office	111	1.8817	194,180		194,180		194,180
171-4 Human Resources	58	0.9832	101,463		101,463		101,463
231 Management and Budget	31	0.5255	54,230		54,230		54,230
241 GSA - Administration	136	2.3055	237,914		237,914		237,914
251 Information Technology	231	3.9159	404,103		404,103		404,103
261 Procurement	27	0.4577	47,233		47,233	2,838	50,071
271 Auditor General	12	0.2034	20,992		20,992	1,261	22,253
301-3 Risk Management	46	0.7798	80,471		80,471	4,836	85,307
431 Equal Opportunity & Diversity	4	0.0678	6,997		6,997	420	7,417
371 Grants Administration	57	0.9663	99,714		99,714	5,992	105,706
101 MAYOR	28	0.4747	48,982		48,982	2,943	51,925
111-5 COMMISSIONERS	51	0.8646	89,218		89,218	5,361	94,579
151 NET - NEIGHBORHOOD	84	1.4240	146,947		146,947	8,830	155,777
152 CODE ENFORCEMENT	103	1.7461	180,185		180,185	10,827	191,012
181-9 FIRE	910	15.4263	1,591,922		1,591,922	95,659	1,687,581
190-1 POLICE	2,184	37.0230	3,820,613		3,820,613	229,581	4,050,194
201-9 PUBLIC WORKS	94	1.5935	164,440		164,440	9,881	174,321
211-3 SOLID WASTE	62	1.0510	108,461		108,461	6,517	114,978
221 REAL ESTATE AND ASSET	105	1.7800	183,683		183,683	11,038	194,721
281-4 BUILDING	163	2.7632	285,147		285,147	17,135	302,282
291-8 PARKS & RECREATION	896	15.1890	1,567,431		1,567,431	94,187	1,661,618



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
341.351-5 PLANNING & ZONING	89	1.5087	155,693		155,693	9,356	165,049
381 COMMUNICATIONS	46	0.7798	80,471		80,471	4,836	85,307
401 CIP & TRANSPORTATION	62	1.0510	108,461		108,461	6,517	114,978
910 CD - COMMUNITY DEVELOPMENT	80	1.3562	139,949		139,949	8,410	148,359
920 CRA - COMMUNITY	32	0.5425	55,980		55,980	3,364	59,344
930 LIBERTY CITY	8	0.1356	13,995		13,995	841	14,836
940 VIRGINIA KEY	6	0.1017	10,496		10,496	631	11,127
950 CIVILIAN INVESTIGATIVE PANEL	12	0.2034	20,992		20,992	1,261	22,253
970 COMPONENT UNITS	13	0.2204	22,742		22,742	1,367	24,109
980 ND - NON DEPARTMENTAL	7	0.1187	12,246		12,246	736	12,982
SubTotal	5,899	100.0000	10,319,506		10,319,506	544,625	10,864,131
Total	5,899	100.0000	10,319,506		10,319,506	544,625	10,864,131

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	23	0.7794	4,024		4,024		4,024
131 City Attorney	69	2.3382	12,073		12,073		12,073
141 Civil Service	7	0.2372	1,225		1,225		1,225
150 City Manager's Office	56	1.8977	9,798		9,798		9,798
160 Finance - Director's Office	7	0.2372	1,225		1,225		1,225
161 Finance - General Accounting	28	0.9488	4,899		4,899		4,899
162 Finance - Treasury Management	39	1.3216	6,824		6,824		6,824
163 Finance - Financial System Services	3	0.1017	525		525		525
171-4 Human Resources	45	1.5249	7,874		7,874		7,874
231 Management and Budget	16	0.5422	2,799		2,799		2,799
241 GSA - Administration	7	0.2372	1,225		1,225		1,225
243 GSA - Miami Riverside Center	5	0.1694	875		875		875
244 GSA - Graphics	4	0.1355	700		700		700
246 GSA - Light Fleet	29	0.9827	5,074		5,074		5,074
247 GSA - Heavy Fleet	28	0.9488	4,899		4,899		4,899
251 Information Technology	58	1.9654	10,148		10,148		10,148
261 Procurement	17	0.5761	2,974		2,974	183	3,157
271 Auditor General	15	0.5083	2,625		2,625	162	2,787
301-3 Risk Management	29	0.9827	5,074		5,074	313	5,387
431 Equal Opportunity & Diversity	6	0.2033	1,050		1,050	65	1,115
371 Grants Administration	32	1.0844	5,599		5,599	345	5,944
101 MAYOR	18	0.6100	3,149		3,149	194	3,343
111-5 COMMISSIONERS	39	1.3216	6,824		6,824	421	7,245
151 NET - NEIGHBORHOOD	77	2.6093	13,473		13,473	830	14,303
152 CODE ENFORCEMENT	45	1.5249	7,874		7,874	485	8,359



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 251 Information Technology**

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE	489	16.5707	85,559		85,559	5,273	90,832
190-1 POLICE	933	31.6162	163,242		163,242	10,062	173,304
201-9 PUBLIC WORKS	65	2.2026	11,373		11,373	701	12,074
211-3 SOLID WASTE	64	2.1688	11,198		11,198	690	11,888
221 REAL ESTATE AND ASSET	60	2.0332	10,498		10,498	647	11,145
242 GSA PROPERTY MNGT	29	0.9827	5,074		5,074	313	5,387
245 GSA COMMUNICATIONS SERVICES	6	0.2033	1,050		1,050	65	1,115
281-4 BUILDING	78	2.6432	13,647		13,647	841	14,488
291-8 PARKS & RECREATION	193	6.5402	33,769		33,769	2,081	35,850
341.351-5 PLANNING & ZONING	72	2.4399	12,598		12,598	776	13,374
381 COMMUNICATIONS	14	0.4744	2,450		2,450	151	2,601
401 CIP & TRANSPORTATION	55	1.8638	9,623		9,623	593	10,216
910 CD - COMMUNITY DEVELOPMENT	63	2.1349	11,023		11,023	679	11,702
920 CRA - COMMUNITY	41	1.3894	7,174		7,174	442	7,616
940 VIRGINIA KEY	11	0.3728	1,925		1,925	119	2,044
950 CIVILIAN INVESTIGATIVE PANEL	7	0.2372	1,225		1,225	75	1,300
999 OTHER	69	2.3382	12,073		12,073	744	12,817
SubTotal	2,951	100.0000	516,330		516,330	27,250	543,580
Total	2,951	100.0000	516,330		516,330	27,250	543,580

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department Records



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications
121 City Clerk	47,758	43,734	4,024
131 City Attorney	145,025	132,952	12,073
141 Civil Service	13,471	12,246	1,225
150 City Manager's Office	85,021	75,223	9,798
160 Finance - Director's Office	195,405	194,180	1,225
161 Finance - General	4,899	0	4,899
162 Finance - Treasury	6,824	0	6,824
163 Finance - Financial	525	0	525
171-4 Human Resources	109,337	101,463	7,874
231 Management and Budget	57,029	54,230	2,799
241 GSA - Administration	239,139	237,914	1,225
243 GSA - Miami Riverside	875	0	875
244 GSA - Graphics	700	0	700
246 GSA - Light Fleet	5,074	0	5,074
247 GSA - Heavy Fleet	4,899	0	4,899
251 Information Technology	414,251	404,103	10,148
261 Procurement	53,228	50,071	3,157
271 Auditor General	25,040	22,253	2,787
301-3 Risk Management	90,694	85,307	5,387
431 Equal Opportunity &	8,532	7,417	1,115
371 Grants Administration	111,650	105,706	5,944
101 MAYOR	55,268	51,925	3,343
111-5 COMMISSIONERS	101,824	94,579	7,245
151 NET - NEIGHBORHOOD	170,080	155,777	14,303
152 CODE ENFORCEMENT	199,371	191,012	8,359
181-9 FIRE	1,778,413	1,687,581	90,832
190-1 POLICE	4,223,498	4,050,194	173,304
201-9 PUBLIC WORKS	186,395	174,321	12,074
211-3 SOLID WASTE	126,866	114,978	11,888
221 REAL ESTATE AND	205,866	194,721	11,145
242 GSA PROPERTY MNGT	5,387	0	5,387
245 GSA	1,115	0	1,115
281-4 BUILDING	316,770	302,282	14,488



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications
291-8 PARKS &	1,697,468	1,661,618	35,850
341.351-5 PLANNING &	178,423	165,049	13,374
381 COMMUNICATIONS	87,908	85,307	2,601
401 CIP &	125,194	114,978	10,216
910 CD - COMMUNITY	160,061	148,359	11,702
920 CRA - COMMUNITY	66,960	59,344	7,616
930 LIBERTY CITY	14,836	14,836	0
940 VIRGINIA KEY	13,171	11,127	2,044
950 CIVILIAN	23,553	22,253	1,300
970 COMPONENT UNITS	24,109	24,109	0
980 ND - NON	12,982	12,982	0
999 OTHER	12,817	0	12,817
Direct Billed	0	0	0
<b>Total</b>	<b>11,407,711</b>	<b>10,864,131</b>	<b>543,580</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**PROCUREMENT DEPARTMENT**

The Procurement Department (a) purchases and/or supervises the purchase of all materials, supplies, equipment, goods, and services needed by the City, (b) sells, trades, or disposes of surplus property; (c) establishes and maintains programs for specification development, contract administration, and vendor performance; (d) and manages Citywide advertisements. Expenditures have been distributed to the following cost pools for allocation:

**Purchasing.** Costs associated with procurement function, which includes the Bid/RFP process and ultimately payments via purchase orders has been allocated based on the number of purchase orders per department.

**Procurement Cards & Surplus.** Costs associated with the use of Procurement Cards have been allocated based on the amount of P-Card transactions per department. This position also performs surplus property functions, and as such, the portion of their time associated with that activity has been allocated to other.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,516,985			1,516,985
Depreciation	( 5,465)			
Major Machinery and Equipment	( 5,246)			
Total Deductions:	( 10,711)			( 10,711)
Building Depreciation	7,002		7,002	
Equipment Depreciation	4,317		4,317	
131 City Attorney	53,841	4,744	58,585	
141 Civil Service	1,295	176	1,471	
150 City Manager's Office	9,293	1,134	10,427	
150.2 Agenda Coordination	5,453	576	6,029	
160 Finance - Director's Office	2,805	686	3,491	
161 Finance - General Accounting	5,099	299	5,398	
162 Finance - Treasury Management	1,975	723	2,698	
163 Finance - Financial System Services	5,918	308	6,226	
171-4 Human Resources	12,714	1,192	13,906	
231 Management and Budget	25,635	1,902	27,537	
243 GSA - Miami Riverside Center	18,378	1,151	19,529	
244 GSA - Graphics	1,670	671	2,341	
246 GSA - Light Fleet	2,346	378	2,724	
251 Information Technology	50,207	3,021	53,228	
261 Procurement		6,930	6,930	
271 Auditor General		3,176	3,176	
301-3 Risk Management		18,720	18,720	
431 Equal Opportunity & Diversity		1,047	1,047	
Total Allocated Additions:	207,948	46,834	254,782	254,782
Total To Be Allocated:	1,714,222	46,834		1,761,056





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<b>Wages &amp; Benefits</b>				
Salaries	882,639	335,403	494,278	52,958
Fringe Benefits	75,718	28,773	42,402	4,543
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	306,900	116,622	171,864	18,414
Life and Health Insurance	180,600	68,628	101,136	10,836
Workers' Compensation	21,000	7,980	11,760	1,260
Professional Service	454	173	254	27
Travel and Per Diem	951	361	533	57
Communications & Relations	4,800	1,824	2,688	288
Postage	84	32	47	5
Rentals and Leases	1,925	732	1,077	116
Repair and Maintenance	6,900	2,622	3,864	414
Advertising and Relations	1,199	456	671	72
Office Supplies & Minor Equipment	20,219	7,683	11,323	1,213
Publications, Subscriptions, & Membershi	2,885	1,096	1,616	173
*Depreciation	5,465	5,465	0	0
*Major Machinery and Equipment	5,246	5,246	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,516,985	583,096	843,513	90,376
<b>Deductions</b>				
Total Deductions	( 10,711)	( 10,711)	0	0
<b>Functional Cost</b>				
Functional Cost	1,506,274	572,385	843,513	90,376
<b>Allocation Step 1</b>				
Inbound- All Others	207,948	207,948	0	0
Reallocate Admin Costs		( 780,333)	704,817	75,516
1st Allocation	1,714,222	0	1,548,330	165,892



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	46,834	46,834	0	0
Reallocate Admin Costs		( 46,834)	42,302	4,532
2nd Allocation	46,834	0	42,302	4,532
<b>Total For 00190 261 Procurement</b>				
Total Allocated	1,761,056	0	1,590,632	170,424



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - Purchasing	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	26	0.4305	6,666		6,666		6,666
131 City Attorney	44	0.7286	11,281		11,281		11,281
141 Civil Service	5	0.0828	1,282		1,282		1,282
150 City Manager's Office	76	1.2585	19,486		19,486		19,486
160 Finance - Director's Office	47	0.7783	12,050		12,050		12,050
162 Finance - Treasury Management	13	0.2153	3,333		3,333		3,333
163 Finance - Financial System Services	1	0.0166	256		256		256
171-4 Human Resources	56	0.9273	14,358		14,358		14,358
231 Management and Budget	25	0.4140	6,410		6,410		6,410
241 GSA - Administration	25	0.4140	6,410		6,410		6,410
243 GSA - Miami Riverside Center	52	0.8611	13,332		13,332		13,332
244 GSA - Graphics	39	0.6458	9,999		9,999		9,999
246 GSA - Light Fleet	341	5.6466	87,428		87,428		87,428
247 GSA - Heavy Fleet	179	2.9641	45,894		45,894		45,894
251 Information Technology	170	2.8150	43,586		43,586		43,586
261 Procurement	22	0.3643	5,641		5,641		5,641
271 Auditor General	23	0.3809	5,897		5,897	198	6,095
301-3 Risk Management	94	1.5565	24,101		24,101	809	24,910
431 Equal Opportunity & Diversity	7	0.1159	1,795		1,795	60	1,855
371 Grants Administration	97	1.6062	24,870		24,870	834	25,704
101 MAYOR	11	0.1821	2,820		2,820	95	2,915
111-5 COMMISSIONERS	82	1.3578	21,024		21,024	705	21,729
151 NET - NEIGHBORHOOD	39	0.6458	9,999		9,999	335	10,334
152 CODE ENFORCEMENT	29	0.4802	7,435		7,435	249	7,684
181-9 FIRE	935	15.4827	239,723		239,723	8,042	247,765



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	940	15.5656	241,006		241,006	8,089	249,095
201-9 PUBLIC WORKS	218	3.6099	55,893		55,893	1,875	57,768
211-3 SOLID WASTE	187	3.0965	47,945		47,945	1,608	49,553
221 REAL ESTATE AND ASSET	387	6.4083	99,222		99,222	3,329	102,551
242 GSA PROPERTY MNGT	137	2.2686	35,125		35,125	1,178	36,303
245 GSA COMMUNICATIONS SERVICES	65	1.0763	16,665		16,665	559	17,224
281-4 BUILDING	92	1.5234	23,588		23,588	791	24,379
291-8 PARKS & RECREATION	758	12.5517	194,342		194,342	6,520	200,862
341.351-5 PLANNING & ZONING	29	0.4802	7,435		7,435	249	7,684
381 COMMUNICATIONS	9	0.1490	2,307		2,307	77	2,384
401 CIP & TRANSPORTATION	432	7.1535	110,760		110,760	3,716	114,476
910 CD - COMMUNITY DEVELOPMENT	92	1.5234	23,588		23,588	791	24,379
920 CRA - COMMUNITY	27	0.4471	6,922		6,922	232	7,154
930 LIBERTY CITY	6	0.0994	1,538		1,538	52	1,590
940 VIRGINIA KEY	118	1.9540	30,254		30,254	1,015	31,269
950 CIVILIAN INVESTIGATIVE PANEL	37	0.6127	9,486		9,486	318	9,804
980 ND - NON DEPARTMENTAL	67	1.1095	17,178		17,178	576	17,754
SubTotal	6,039	100.0000	1,548,330		1,548,330	42,302	1,590,632
Total	6,039	100.0000	1,548,330		1,548,330	42,302	1,590,632

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - P-Card & Surplus

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	60	2.0270	3,363		3,363		3,363
131 City Attorney	76	2.5676	4,259		4,259		4,259
150 City Manager's Office	89	3.0068	4,988		4,988		4,988
160 Finance - Director's Office	36	1.2162	2,018		2,018		2,018
171-4 Human Resources	38	1.2838	2,130		2,130		2,130
231 Management and Budget	88	2.9730	4,932		4,932		4,932
244 GSA - Graphics	52	1.7568	2,914		2,914		2,914
246 GSA - Light Fleet	23	0.7770	1,289		1,289		1,289
251 Information Technology	84	2.8378	4,708		4,708		4,708
261 Procurement	23	0.7770	1,289		1,289		1,289
271 Auditor General	26	0.8784	1,457		1,457	49	1,506
301-3 Risk Management	49	1.6554	2,746		2,746	93	2,839
371 Grants Administration	19	0.6419	1,065		1,065	36	1,101
151 NET - NEIGHBORHOOD	88	2.9730	4,932		4,932	167	5,099
152 CODE ENFORCEMENT	17	0.5743	953		953	32	985
181-9 FIRE	674	22.7704	37,775		37,775	1,277	39,052
190-1 POLICE	170	5.7432	9,528		9,528	322	9,850
201-9 PUBLIC WORKS	43	1.4527	2,410		2,410	82	2,492
211-3 SOLID WASTE	28	0.9459	1,569		1,569	53	1,622
221 REAL ESTATE AND ASSET	179	6.0473	10,032		10,032	339	10,371
242 GSA PROPERTY MNGT	433	14.6284	24,267		24,267	821	25,088
245 GSA COMMUNICATIONS SERVICES	11	0.3716	616		616	21	637
281-4 BUILDING	22	0.7432	1,233		1,233	42	1,275
291-8 PARKS & RECREATION	474	16.0135	26,565		26,565	898	27,463
341.351-5 PLANNING & ZONING	23	0.7770	1,289		1,289	44	1,333



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 261 Procurement**

Activity - P-Card & Surplus

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
381 COMMUNICATIONS	27	0.9122	1,513		1,513	51	1,564
401 CIP & TRANSPORTATION	28	0.9459	1,569		1,569	53	1,622
910 CD - COMMUNITY DEVELOPMENT	20	0.6757	1,121		1,121	38	1,159
920 CRA - COMMUNITY	11	0.3716	616		616	21	637
950 CIVILIAN INVESTIGATIVE PANEL	49	1.6554	2,746		2,746	93	2,839
SubTotal	2,960	100.0000	165,892		165,892	4,532	170,424
Total	2,960	100.0000	165,892		165,892	4,532	170,424

Allocation Basis: Number of P-Card Transactions & Surplus Property to Other

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	10,029	6,666	3,363
131 City Attorney	15,540	11,281	4,259
141 Civil Service	1,282	1,282	0
150 City Manager's Office	24,474	19,486	4,988
160 Finance - Director's Office	14,068	12,050	2,018
162 Finance - Treasury	3,333	3,333	0
163 Finance - Financial	256	256	0
171-4 Human Resources	16,488	14,358	2,130
231 Management and Budget	11,342	6,410	4,932
241 GSA - Administration	6,410	6,410	0
243 GSA - Miami Riverside	13,332	13,332	0
244 GSA - Graphics	12,913	9,999	2,914
246 GSA - Light Fleet	88,717	87,428	1,289
247 GSA - Heavy Fleet	45,894	45,894	0
251 Information Technology	48,294	43,586	4,708
261 Procurement	6,930	5,641	1,289
271 Auditor General	7,601	6,095	1,506
301-3 Risk Management	27,749	24,910	2,839
431 Equal Opportunity &	1,855	1,855	0
371 Grants Administration	26,805	25,704	1,101
101 MAYOR	2,915	2,915	0
111-5 COMMISSIONERS	21,729	21,729	0
151 NET - NEIGHBORHOOD	15,433	10,334	5,099
152 CODE ENFORCEMENT	8,669	7,684	985
181-9 FIRE	286,817	247,765	39,052
190-1 POLICE	258,945	249,095	9,850
201-9 PUBLIC WORKS	60,260	57,768	2,492
211-3 SOLID WASTE	51,175	49,553	1,622
221 REAL ESTATE AND	112,922	102,551	10,371
242 GSA PROPERTY MNGT	61,391	36,303	25,088
245 GSA	17,861	17,224	637
281-4 BUILDING	25,654	24,379	1,275
291-8 PARKS &	228,325	200,862	27,463



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
341.351-5 PLANNING &	9,017	7,684	1,333
381 COMMUNICATIONS	3,948	2,384	1,564
401 CIP &	116,098	114,476	1,622
910 CD - COMMUNITY	25,538	24,379	1,159
920 CRA - COMMUNITY	7,791	7,154	637
930 LIBERTY CITY	1,590	1,590	0
940 VIRGINIA KEY	31,269	31,269	0
950 CIVILIAN	12,643	9,804	2,839
980 ND - NON	17,754	17,754	0
Direct Billed	0	0	0
<b>Total</b>	<b>1,761,056</b>	<b>1,590,632</b>	<b>170,424</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**OFFICE OF THE AUDITOR GENERAL**

The Office of the Independent Auditor General (OIAG) was created pursuant to Section 48 of the City of Miami Charter. The OIAG prepares an annual risk-based audit plan, and conducts audits in order to determine whether financial transactions are fairly presented in compliance with Generally Accepted Accounting Principles, City Code, Charter provisions, State Statutes, and Federal regulations. The primary objective of the OIAG is to assist the City Commission in ensuring that tax-payers' assets are properly safeguarded.

The Audit Services function represents the audit and review activities of the Department. Costs associated with this function have been allocated based on the actual expenditures of each department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	986,837			986,837
Depreciation	( 2,418)			
Major Machinery and Equipment	( 1,497)			
Total Deductions:	( 3,915)			( 3,915)
Building Depreciation	13,787		13,787	
Equipment Depreciation	1,701		1,701	
131 City Attorney	53,159	4,684	57,843	
141 Civil Service	810	110	920	
150 City Manager's Office	5,808	709	6,517	
160 Finance - Director's Office	1,753	429	2,182	
161 Finance - General Accounting	3,877	227	4,104	
162 Finance - Treasury Management	1,915	700	2,615	
163 Finance - Financial System Services	3,644	190	3,834	
171-4 Human Resources	7,650	717	8,367	
231 Management and Budget	10,986	815	11,801	
243 GSA - Miami Riverside Center	36,177	2,256	38,433	
244 GSA - Graphics	32	13	45	
251 Information Technology	23,617	1,423	25,040	
261 Procurement	7,354	247	7,601	
271 Auditor General		2,073	2,073	
301-3 Risk Management		11,375	11,375	
431 Equal Opportunity & Diversity		654	654	
Total Allocated Additions:	172,270	26,622	198,892	198,892
Total To Be Allocated:	1,155,192	26,622		1,181,814

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<b>Wages &amp; Benefits</b>			
Salaries	606,755	0	606,755
Fringe Benefits	51,903	0	51,903
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	177,000	0	177,000
Life and Health Insurance	116,100	0	116,100
Workers' Compensation	13,500	0	13,500
Professional Service	4,600	0	4,600
Travel and Per Diem	837	0	837
Communications & Relations	3,600	0	3,600
Postage	8	0	8
Rentals and Leases	718	0	718
Repair and Maintenance	2,000	0	2,000
Office Supplies & Minor Equipment	4,728	0	4,728
Publications, Subscriptions, & Membershi	1,173	0	1,173
*Depreciation	2,418	2,418	0
*Major Machinery and Equipment	1,497	1,497	0
<b>Departmental Totals</b>			
Total Expenditures	986,837	3,915	982,922
<b>Deductions</b>			
Total Deductions	( 3,915)	( 3,915)	0
<b>Functional Cost</b>			
Functional Cost	982,922	0	982,922
<b>Allocation Step 1</b>			
Inbound- All Others	172,270	172,270	0
Reallocate Admin Costs	( 172,270)	( 172,270)	172,270
1st Allocation	1,155,192	0	1,155,192



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<hr/>			
Allocation Step 2			
Inbound- All Others	26,622	26,622	0
Reallocate Admin Costs		( 26,622)	26,622
2nd Allocation	26,622	0	26,622
Total For 00200 271 Auditor General			
Total Allocated	1,181,814	0	1,181,814



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 271 Auditor General**

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,567,273	0.2861	3,305		3,305		3,305
131 City Attorney	6,080,056	1.1099	12,821		12,821		12,821
141 Civil Service	335,648	0.0613	708		708		708
150 City Manager's Office	2,225,128	0.4062	4,692		4,692		4,692
150.2 Agenda Coordination	228,779	0.0418	482		482		482
160 Finance - Director's Office	1,392,091	0.2541	2,935		2,935		2,935
161 Finance - General Accounting	2,742,808	0.5007	5,784		5,784		5,784
162 Finance - Treasury Management	4,215,776	0.7696	8,890		8,890		8,890
163 Finance - Financial System Services	492,668	0.0899	1,039		1,039		1,039
171-4 Human Resources	3,277,335	0.5982	6,911		6,911		6,911
231 Management and Budget	1,742,863	0.3181	3,675		3,675		3,675
241 GSA - Administration	2,043,955	0.3731	4,310		4,310		4,310
243 GSA - Miami Riverside Center	1,234,591	0.2254	2,603		2,603		2,603
244 GSA - Graphics	550,307	0.1005	1,160		1,160		1,160
246 GSA - Light Fleet	5,253,181	0.9589	11,077		11,077		11,077
247 GSA - Heavy Fleet	8,082,489	1.4754	17,044		17,044		17,044
251 Information Technology	9,361,462	1.7088	19,740		19,740		19,740
261 Procurement	1,506,274	0.2750	3,176		3,176		3,176
271 Auditor General	982,922	0.1794	2,073		2,073		2,073
301-3 Risk Management	11,195,003	2.0435	23,607		23,607	603	24,210
431 Equal Opportunity & Diversity	253,829	0.0463	535		535	14	549
371 Grants Administration	3,093,439	0.5647	6,523		6,523	167	6,690
101 MAYOR	1,063,782	0.1942	2,243		2,243	57	2,300
111-5 COMMISSIONERS	2,563,825	0.4680	5,406		5,406	138	5,544
151 NET - NEIGHBORHOOD	3,187,328	0.5818	6,721		6,721	172	6,893



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 271 Auditor General**

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	244,195	0.0446	515		515	13	528
152 CODE ENFORCEMENT	4,417,246	0.8063	9,315		9,315	238	9,553
181-9 FIRE	128,081,280	23.3800	270,084		270,084	6,895	276,979
190-1 POLICE	181,634,960	33.1559	383,016		383,016	9,777	392,793
201-9 PUBLIC WORKS	16,432,450	2.9996	34,651		34,651	885	35,536
211-3 SOLID WASTE	27,581,378	5.0347	58,161		58,161	1,485	59,646
221 REAL ESTATE AND ASSET	11,680,869	2.1322	24,631		24,631	629	25,260
242 GSA PROPERTY MNGT	3,380,693	0.6171	7,129		7,129	182	7,311
245 GSA COMMUNICATIONS SERVICES	987,874	0.1803	2,083		2,083	53	2,136
281-4 BUILDING	8,739,190	1.5953	18,428		18,428	470	18,898
291-8 PARKS & RECREATION	30,765,540	5.6160	64,875		64,875	1,656	66,531
341.351-5 PLANNING & ZONING	5,436,282	0.9923	11,463		11,463	293	11,756
381 COMMUNICATIONS	1,024,257	0.1870	2,160		2,160	55	2,215
401 CIP & TRANSPORTATION	10,708,888	1.9548	22,582		22,582	577	23,159
910 CD - COMMUNITY DEVELOPMENT	7,442,259	1.3585	15,693		15,693	401	16,094
920 CRA - COMMUNITY	11,308,430	2.0642	23,846		23,846	609	24,455
930 LIBERTY CITY	172,080	0.0314	363		363	9	372
940 VIRGINIA KEY	539,846	0.0985	1,138		1,138	29	1,167
960 PENSION	21,821	0.0040	46		46	1	47
980 ND - NON DEPARTMENTAL	22,550,727	4.1164	47,553		47,553	1,214	48,767
SubTotal	547,823,077	100.0000	1,155,192		1,155,192	26,622	1,181,814
Total	547,823,077	100.0000	1,155,192		1,155,192	26,622	1,181,814



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY14 Trial Balance



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	3,305	3,305
131 City Attorney	12,821	12,821
141 Civil Service	708	708
150 City Manager's Office	4,692	4,692
150.2 Agenda Coordination	482	482
160 Finance - Director's Office	2,935	2,935
161 Finance - General	5,784	5,784
162 Finance - Treasury	8,890	8,890
163 Finance - Financial	1,039	1,039
171-4 Human Resources	6,911	6,911
231 Management and Budget	3,675	3,675
241 GSA - Administration	4,310	4,310
243 GSA - Miami Riverside	2,603	2,603
244 GSA - Graphics	1,160	1,160
246 GSA - Light Fleet	11,077	11,077
247 GSA - Heavy Fleet	17,044	17,044
251 Information Technology	19,740	19,740
261 Procurement	3,176	3,176
271 Auditor General	2,073	2,073
301-3 Risk Management	24,210	24,210
431 Equal Opportunity &	549	549
371 Grants Administration	6,690	6,690
101 MAYOR	2,300	2,300
111-5 COMMISSIONERS	5,544	5,544
151 NET - NEIGHBORHOOD	6,893	6,893
150.3 OFFICE OF FILM AND	528	528
152 CODE ENFORCEMENT	9,553	9,553
181-9 FIRE	276,979	276,979
190-1 POLICE	392,793	392,793
201-9 PUBLIC WORKS	35,536	35,536
211-3 SOLID WASTE	59,646	59,646
221 REAL ESTATE AND	25,260	25,260
242 GSA PROPERTY MNGT	7,311	7,311





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
245 GSA	2,136	2,136
281-4 BUILDING	18,898	18,898
291-8 PARKS &	66,531	66,531
341.351-5 PLANNING &	11,756	11,756
381 COMMUNICATIONS	2,215	2,215
401 CIP &	23,159	23,159
910 CD - COMMUNITY	16,094	16,094
920 CRA - COMMUNITY	24,455	24,455
930 LIBERTY CITY	372	372
940 VIRGINIA KEY	1,167	1,167
960 PENSION	47	47
980 ND - NON	48,767	48,767
Direct Billed	0	0
<b>Total</b>	<b>1,181,814</b>	<b>1,181,814</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**DEPARTMENT OF RISK MANAGEMENT**

The Self-insurance Trust Program is responsible for administering the City's insurance activities relating to certain property and liability risks, group accident and health, and workers' compensation. The Program establishes financial reserves and secures adequate resources to service claims and insure against potential risks. To allocate allowable expenses, costs have been functionalized as follows:

**Workers' Compensation.** Costs associated with the Worker's Compensation function have been allocated based on the total Worker's Compensation expenditures per department.

**Group Insurance.** Costs associated with the Group Insurance function have been allocated based on the number of employees per department.

**Auto Insurance.** Costs associated with the Auto Insurance function have been allocated based on the total number of insured vehicles per department.

**General Liability Insurance.** Costs associated with the General Liability function have been allocated based on the number of employees per department.

**Police Tort Liability.** Costs associated with the Police Torts function have been allocated based directly to the Police Department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,196,839			11,196,839
Depreciation	( 1,837)			
Total Deductions:	( 1,837)			( 1,837)
Building Depreciation	7,766		7,766	
Equipment Depreciation	443		443	
131 City Attorney	65,978	5,814	71,792	
141 Civil Service	1,295	176	1,471	
150 City Manager's Office	9,293	1,134	10,427	
150.2 Agenda Coordination	1,212	128	1,340	
160 Finance - Director's Office	2,805	686	3,491	
161 Finance - General Accounting	17,244	1,011	18,255	
162 Finance - Treasury Management	36,685	15,011	51,696	
163 Finance - Financial System Services	4,921	262	5,183	
171-4 Human Resources	12,849	1,204	14,053	
231 Management and Budget	10,986	815	11,801	
243 GSA - Miami Riverside Center	20,684	1,511	22,195	
244 GSA - Graphics	1,885	757	2,642	
246 GSA - Light Fleet	787	127	914	
251 Information Technology	85,545	5,149	90,694	
261 Procurement	26,847	902	27,749	
271 Auditor General	23,607	603	24,210	
301-3 Risk Management		18,720	18,720	
431 Equal Opportunity & Diversity		1,047	1,047	
Total Allocated Additions:	330,832	55,057	385,889	385,889
Total To Be Allocated:	11,525,834	55,057		11,580,891

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Wages &amp; Benefits</b>					
Salaries	1,091,103	0	1,091,103	0	0
Fringe Benefits	89,492	0	89,492	0	0
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	398,800	0	398,800	0	0
Life and Health Insurance	245,100	0	245,100	0	0
Workers' Compensation	28,500	0	28,500	0	0
Unemployment Compensation	37,021	0	37,021	0	0
Professional Service	1,936,301	0	1,936,301	0	0
Travel and Per Diem	13,817	0	13,817	0	0
Communications & Relations	7,000	0	7,000	0	0
Postage	4,618	0	4,618	0	0
Rentals and Leases	1,964	0	1,964	0	0
Insurance	7,316,468	0	0	0	1,170,635
Repair and Maintenance	4,300	0	4,300	0	0
Advertising and Relations	( 172)	0	( 172)	0	0
Office Supplies & Minor Equipment	13,106	0	13,106	0	0
Publications, Subscriptions, & Membershi	7,584	0	7,584	0	0
*Depreciation	1,837	1,837	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	11,196,839	1,837	3,878,534	0	1,170,635
<b>Deductions</b>					
Total Deductions	( 1,837)	( 1,837)	0	0	0
<b>Functional Cost</b>					
Functional Cost	11,195,002	0	3,878,534	0	1,170,635
<b>Allocation Step 1</b>					
Inbound- All Others	330,832	330,832	0	0	0
Reallocate Admin Costs		( 330,832)	114,617	0	34,594
1st Allocation	11,525,834	0	3,993,151	0	1,205,229



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Allocation Step 2</b>					
Inbound- All Others	55,057	55,057	0	0	0
Reallocate Admin Costs		( 55,057)	19,075	0	5,757
2nd Allocation	55,057	0	19,075	0	5,757
<b>Total For 00210 301-3 Risk Management</b>					
Total Allocated	11,580,891	0	4,012,226	0	1,210,986



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
<b>Wages &amp; Benefits</b>		
Salaries	0	0
Fringe Benefits	0	0
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	0	0
Life and Health Insurance	0	0
Workers' Compensation	0	0
Unemployment Compensation	0	0
Professional Service	0	0
Travel and Per Diem	0	0
Communications & Relations	0	0
Postage	0	0
Rentals and Leases	0	0
Insurance	4,682,539	1,463,294
Repair and Maintenance	0	0
Advertising and Relations	0	0
Office Supplies & Minor Equipment	0	0
Publications, Subscriptions, & Membershi	0	0
*Depreciation	0	0
<b>Departmental Totals</b>		
Total Expenditures	4,682,539	1,463,294
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	4,682,539	1,463,294
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	138,378	43,243
1st Allocation	4,820,917	1,506,537



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	23,028	7,197
2nd Allocation	23,028	7,197
<b>Total For 00210 301-3 Risk Management</b>		
Total Allocated	4,843,945	1,513,734



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - Workers' Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	10,635	0.0848	3,385		3,385		3,385
150 City Manager's Office	34,448	0.2745	10,963		10,963		10,963
160 Finance - Director's Office	5,166	0.0412	1,644		1,644		1,644
171-4 Human Resources	13,001	0.1036	4,137		4,137		4,137
241 GSA - Administration	482,977	3.8492	153,704		153,704		153,704
251 Information Technology	958	0.0076	305		305		305
101 MAYOR	376	0.0030	120		120	1	121
151 NET - NEIGHBORHOOD	43,494	0.3466	13,842		13,842	69	13,911
181-9 FIRE	2,824,088	22.5071	898,744		898,744	4,489	903,233
190-1 POLICE	7,776,706	61.9782	2,474,876		2,474,876	12,361	2,487,237
201-9 PUBLIC WORKS	80,546	0.6419	25,633		25,633	128	25,761
211-3 SOLID WASTE	750,436	5.9808	238,820		238,820	1,193	240,013
221 REAL ESTATE AND ASSET	3,879	0.0309	1,234		1,234	6	1,240
281-4 BUILDING	8,398	0.0669	2,673		2,673	13	2,686
291-8 PARKS & RECREATION	507,625	4.0456	161,548		161,548	807	162,355
341.351-5 PLANNING & ZONING	2,533	0.0202	806		806	4	810
910 CD - COMMUNITY DEVELOPMENT	2,252	0.0179	717		717	4	721
SubTotal	12,547,518	100.0000	3,993,151		3,993,151	19,075	4,012,226
Total	12,547,518	100.0000	3,993,151		3,993,151	19,075	4,012,226

Allocation Basis: Total Worker Compensation Expenditures by Department  
Allocation Source: Risk Management - Worker Compensation Expense Report





**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - Group Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: Number of Employees by Department  
Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - Auto Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	2	0.0861	1,038		1,038		1,038
150 City Manager's Office	2	0.0861	1,038		1,038		1,038
241 GSA - Administration	111	4.7783	57,590		57,590		57,590
243 GSA - Miami Riverside Center	1	0.0430	519		519		519
251 Information Technology	5	0.2152	2,594		2,594		2,594
261 Procurement	1	0.0430	519		519		519
301-3 Risk Management	1	0.0430	519		519		519
101 MAYOR	6	0.2583	3,113		3,113	16	3,129
111-5 COMMISSIONERS	11	0.4735	5,707		5,707	29	5,736
151 NET - NEIGHBORHOOD	23	0.9901	11,933		11,933	60	11,993
152 CODE ENFORCEMENT	45	1.9372	23,347		23,347	118	23,465
181-9 FIRE	161	6.9307	83,531		83,531	421	83,952
190-1 POLICE	1,349	58.0717	699,893		699,893	3,531	703,424
201-9 PUBLIC WORKS	117	5.0366	60,702		60,702	306	61,008
211-3 SOLID WASTE	205	8.8248	106,359		106,359	536	106,895
221 REAL ESTATE AND ASSET	15	0.6457	7,782		7,782	39	7,821
242 GSA PROPERTY MNGT	2	0.0861	1,038		1,038	5	1,043
281-4 BUILDING	38	1.6358	19,715		19,715	99	19,814
291-8 PARKS & RECREATION	146	6.2850	75,748		75,748	382	76,130
381 COMMUNICATIONS	6	0.2583	3,113		3,113	16	3,129
401 CIP & TRANSPORTATION	47	2.0232	24,385		24,385	123	24,508
910 CD - COMMUNITY DEVELOPMENT	28	1.2053	14,527		14,527	73	14,600
920 CRA - COMMUNITY	1	0.0430	519		519	3	522
SubTotal	2,323	100.0000	1,205,229		1,205,229	5,757	1,210,986
Total	2,323	100.0000	1,205,229		1,205,229	5,757	1,210,986



**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
Schedule .4 - Detail Activity Allocations  
For Department 301-3 Risk Management**

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	13,651		13,651		13,651
131 City Attorney	42	0.9910	47,777		47,777		47,777
141 Civil Service	5	0.1180	5,688		5,688		5,688
150 City Manager's Office	20	0.4719	22,751		22,751		22,751
150.2 Agenda Coordination	3	0.0708	3,413		3,413		3,413
160 Finance - Director's Office	5	0.1180	5,688		5,688		5,688
161 Finance - General Accounting	19	0.4483	21,613		21,613		21,613
162 Finance - Treasury Management	27	0.6371	30,714		30,714		30,714
163 Finance - Financial System Services	2	0.0472	2,275		2,275		2,275
171-4 Human Resources	30	0.7079	34,126		34,126		34,126
231 Management and Budget	15	0.3539	17,063		17,063		17,063
241 GSA - Administration	8	0.1888	9,100		9,100		9,100
243 GSA - Miami Riverside Center	6	0.1416	6,825		6,825		6,825
244 GSA - Graphics	4	0.0944	4,550		4,550		4,550
246 GSA - Light Fleet	31	0.7315	35,264		35,264		35,264
247 GSA - Heavy Fleet	30	0.7079	34,126		34,126		34,126
251 Information Technology	48	1.1326	54,602		54,602		54,602
261 Procurement	16	0.3775	18,201		18,201		18,201
271 Auditor General	10	0.2360	11,375		11,375		11,375
301-3 Risk Management	16	0.3775	18,201		18,201		18,201
431 Equal Opportunity & Diversity	3	0.0708	3,413		3,413	18	3,431
371 Grants Administration	36	0.8495	40,952		40,952	213	41,165
101 MAYOR	12	0.2832	13,651		13,651	71	13,722
111-5 COMMISSIONERS	26	0.6135	29,576		29,576	154	29,730
151 NET - NEIGHBORHOOD	97	2.2888	110,342		110,342	574	110,916



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - General Liability Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	3,413		3,413	18	3,431
152 CODE ENFORCEMENT	38	0.8966	43,227		43,227	225	43,452
181-9 FIRE	803	18.9476	913,449		913,449	4,755	918,204
190-1 POLICE	1,496	35.2993	1,701,765		1,701,765	8,858	1,710,623
201-9 PUBLIC WORKS	111	2.6192	126,268		126,268	657	126,925
211-3 SOLID WASTE	184	4.3417	209,308		209,308	1,090	210,398
221 REAL ESTATE AND ASSET	53	1.2506	60,290		60,290	314	60,604
242 GSA PROPERTY MNGT	31	0.7315	35,264		35,264	184	35,448
245 GSA COMMUNICATIONS SERVICES	7	0.1652	7,963		7,963	41	8,004
281-4 BUILDING	69	1.6281	78,491		78,491	409	78,900
291-8 PARKS & RECREATION	784	18.4993	891,836		891,836	4,642	896,478
341.351-5 PLANNING & ZONING	47	1.1090	53,465		53,465	278	53,743
381 COMMUNICATIONS	10	0.2360	11,375		11,375	59	11,434
401 CIP & TRANSPORTATION	35	0.8259	39,814		39,814	207	40,021
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	34,126		34,126	178	34,304
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	3,413		3,413	18	3,431
960 PENSION	10	0.2360	11,375		11,375	59	11,434
980 ND - NON DEPARTMENTAL	1	0.0236	1,138		1,138	6	1,144
SubTotal	4,238	100.0000	4,820,917		4,820,917	23,028	4,843,945
Total	4,238	100.0000	4,820,917		4,820,917	23,028	4,843,945

Allocation Basis: Number of Employees by Department  
Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 301-3 Risk Management**

Activity - Police Tort Liability

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
190-1 POLICE	100	100.0000	1,506,537		1,506,537	7,197	1,513,734
SubTotal	100	100.0000	1,506,537		1,506,537	7,197	1,513,734
Total	100	100.0000	1,506,537		1,506,537	7,197	1,513,734

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 301-3 Risk Management**

Receiving Department	Total	Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability
121 City Clerk	13,651	0	0	0	13,651	0
131 City Attorney	52,200	3,385	0	1,038	47,777	0
141 Civil Service	5,688	0	0	0	5,688	0
150 City Manager's Office	34,752	10,963	0	1,038	22,751	0
150.2 Agenda Coordination	3,413	0	0	0	3,413	0
160 Finance - Director's Office	7,332	1,644	0	0	5,688	0
161 Finance - General	21,613	0	0	0	21,613	0
162 Finance - Treasury	30,714	0	0	0	30,714	0
163 Finance - Financial	2,275	0	0	0	2,275	0
171-4 Human Resources	38,263	4,137	0	0	34,126	0
231 Management and Budget	17,063	0	0	0	17,063	0
241 GSA - Administration	220,394	153,704	0	57,590	9,100	0
243 GSA - Miami Riverside	7,344	0	0	519	6,825	0
244 GSA - Graphics	4,550	0	0	0	4,550	0
246 GSA - Light Fleet	35,264	0	0	0	35,264	0
247 GSA - Heavy Fleet	34,126	0	0	0	34,126	0
251 Information Technology	57,501	305	0	2,594	54,602	0
261 Procurement	18,720	0	0	519	18,201	0
271 Auditor General	11,375	0	0	0	11,375	0
301-3 Risk Management	18,720	0	0	519	18,201	0
431 Equal Opportunity &	3,431	0	0	0	3,431	0
371 Grants Administration	41,165	0	0	0	41,165	0
101 MAYOR	16,972	121	0	3,129	13,722	0
111-5 COMMISSIONERS	35,466	0	0	5,736	29,730	0
151 NET - NEIGHBORHOOD	136,820	13,911	0	11,993	110,916	0
150.3 OFFICE OF FILM AND	3,431	0	0	0	3,431	0
152 CODE ENFORCEMENT	66,917	0	0	23,465	43,452	0
181-9 FIRE	1,905,389	903,233	0	83,952	918,204	0
190-1 POLICE	6,415,018	2,487,237	0	703,424	1,710,623	1,513,734
201-9 PUBLIC WORKS	213,694	25,761	0	61,008	126,925	0
211-3 SOLID WASTE	557,306	240,013	0	106,895	210,398	0
221 REAL ESTATE AND	69,665	1,240	0	7,821	60,604	0
242 GSA PROPERTY MNGT	36,491	0	0	1,043	35,448	0



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 301-3 Risk Management**

Receiving Department	Total Workers' Compensation	Group Insurance	Auto Insurance	General Liability Ins	Police Tort Liability
245 GSA	8,004	0	0	8,004	0
281-4 BUILDING	101,400	2,686	0	78,900	0
291-8 PARKS &	1,134,963	162,355	0	896,478	0
341.351-5 PLANNING &	54,553	810	0	53,743	0
381 COMMUNICATIONS	14,563	0	0	11,434	0
401 CIP &	64,529	0	0	40,021	0
910 CD - COMMUNITY	49,625	721	0	34,304	0
920 CRA - COMMUNITY	522	0	0	0	0
950 CIVILIAN	3,431	0	0	3,431	0
960 PENSION	11,434	0	0	11,434	0
980 ND - NON	1,144	0	0	1,144	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>11,580,891</b>	<b>4,012,226</b>	<b>0</b>	<b>4,843,945</b>	<b>1,513,734</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**EQUAL OPPORTUNITY AND DIVERSITY PROGRAMS**

The Office of Equal Opportunity and Diversity Programs is responsible for investigating employment discrimination cases filed by current and prospective employees, providing technical assistance and training to employees and management regarding equal opportunity laws and diversity, and providing administrative support to the Equal Opportunity Advisory Board and the Commission on the Status of Women. Activities have been allocated based upon the number of employees by department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	253,828			253,828
131 City Attorney	898	79	977	
141 Civil Service	243	33	276	
150 City Manager's Office	1,742	213	1,955	
160 Finance - Director's Office	526	129	655	
161 Finance - General Accounting	1,633	96	1,729	
162 Finance - Treasury Management	1,075	393	1,468	
163 Finance - Financial System Services	1,241	65	1,306	
171-4 Human Resources	2,295	215	2,510	
243 GSA - Miami Riverside Center	9	7	16	
244 GSA - Graphics	56	22	78	
251 Information Technology	8,047	485	8,532	
261 Procurement	1,795	60	1,855	
271 Auditor General	535	14	549	
301-3 Risk Management	3,413	18	3,431	
431 Equal Opportunity & Diversity		196	196	
Total Allocated Additions:	<u>23,508</u>	<u>2,025</u>	<u>25,533</u>	<u>25,533</u>
Total To Be Allocated:	<u><u>277,336</u></u>	<u><u>2,025</u></u>		<u><u>279,361</u></u>

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
<b>Wages &amp; Benefits</b>			
Salaries	146,363	0	146,363
Fringe Benefits	13,309	0	13,309
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	46,599	0	46,599
Life and Health Insurance	38,700	0	38,700
Workers' Compensation	4,500	0	4,500
Postage	133	0	133
Communications & Relations	1,000	0	1,000
Rentals and Leases	733	0	733
Repair and Maintenance	700	0	700
Printing and Graphics	266	0	266
Office Supplies & Minor Equipment	905	0	905
Publications, Subscriptions, & Membershi	620	0	620
<b>Departmental Totals</b>			
Total Expenditures	253,828	0	253,828
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	253,828	0	253,828
<b>Allocation Step 1</b>			
Inbound- All Others	23,508	23,508	0
Reallocate Admin Costs		( 23,508)	23,508
1st Allocation	277,336	0	277,336
<b>Allocation Step 2</b>			
Inbound- All Others	2,025	2,025	0
Reallocate Admin Costs		( 2,025)	2,025
2nd Allocation	2,025	0	2,025



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN  
 FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014  
 Schedule .3 - Costs Allocated By Activity  
 For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
Total For 00220 431 Equal Opportunity & _____			
Total Allocated	279,361	0	279,361



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 431 Equal Opportunity & Diversity**

Activity - EO & Diversity

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2832	785		785		785
131 City Attorney	42	0.9910	2,748		2,748		2,748
141 Civil Service	5	0.1180	327		327		327
150 City Manager's Office	20	0.4719	1,309		1,309		1,309
150.2 Agenda Coordination	3	0.0708	196		196		196
160 Finance - Director's Office	5	0.1180	327		327		327
161 Finance - General Accounting	19	0.4483	1,243		1,243		1,243
162 Finance - Treasury Management	27	0.6371	1,767		1,767		1,767
163 Finance - Financial System Services	2	0.0472	131		131		131
171-4 Human Resources	30	0.7079	1,963		1,963		1,963
231 Management and Budget	15	0.3539	982		982		982
241 GSA - Administration	8	0.1888	524		524		524
243 GSA - Miami Riverside Center	6	0.1416	393		393		393
244 GSA - Graphics	4	0.0944	262		262		262
246 GSA - Light Fleet	31	0.7315	2,029		2,029		2,029
247 GSA - Heavy Fleet	30	0.7079	1,963		1,963		1,963
251 Information Technology	48	1.1326	3,141		3,141		3,141
261 Procurement	16	0.3775	1,047		1,047		1,047
271 Auditor General	10	0.2360	654		654		654
301-3 Risk Management	16	0.3775	1,047		1,047		1,047
431 Equal Opportunity & Diversity	3	0.0708	196		196		196
371 Grants Administration	36	0.8495	2,356		2,356	19	2,375
101 MAYOR	12	0.2832	785		785	6	791
111-5 COMMISSIONERS	26	0.6135	1,701		1,701	14	1,715
151 NET - NEIGHBORHOOD	97	2.2888	6,348		6,348	51	6,399



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 431 Equal Opportunity & Diversity**

Activity - EO & Diversity

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	3	0.0708	196		196	2	198
152 CODE ENFORCEMENT	38	0.8966	2,487		2,487	20	2,507
181-9 FIRE	803	18.9476	52,549		52,549	418	52,967
190-1 POLICE	1,496	35.2993	97,902		97,902	777	98,679
201-9 PUBLIC WORKS	111	2.6192	7,264		7,264	58	7,322
211-3 SOLID WASTE	184	4.3417	12,041		12,041	96	12,137
221 REAL ESTATE AND ASSET	53	1.2506	3,468		3,468	28	3,496
242 GSA PROPERTY MNGT	31	0.7315	2,029		2,029	16	2,045
245 GSA COMMUNICATIONS SERVICES	7	0.1652	458		458	4	462
281-4 BUILDING	69	1.6281	4,515		4,515	36	4,551
291-8 PARKS & RECREATION	784	18.4993	51,305		51,305	409	51,714
341.351-5 PLANNING & ZONING	47	1.1090	3,076		3,076	24	3,100
381 COMMUNICATIONS	10	0.2360	654		654	5	659
401 CIP & TRANSPORTATION	35	0.8259	2,290		2,290	18	2,308
910 CD - COMMUNITY DEVELOPMENT	30	0.7079	1,963		1,963	16	1,979
950 CIVILIAN INVESTIGATIVE PANEL	3	0.0708	196		196	2	198
960 PENSION	10	0.2360	654		654	5	659
980 ND - NON DEPARTMENTAL	1	0.0236	65		65	1	66
SubTotal	4,238	100.0000	277,336		277,336	2,025	279,361
Total	4,238	100.0000	277,336		277,336	2,025	279,361

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	785	785
131 City Attorney	2,748	2,748
141 Civil Service	327	327
150 City Manager's Office	1,309	1,309
150.2 Agenda Coordination	196	196
160 Finance - Director's Office	327	327
161 Finance - General	1,243	1,243
162 Finance - Treasury	1,767	1,767
163 Finance - Financial	131	131
171-4 Human Resources	1,963	1,963
231 Management and Budget	982	982
241 GSA - Administration	524	524
243 GSA - Miami Riverside	393	393
244 GSA - Graphics	262	262
246 GSA - Light Fleet	2,029	2,029
247 GSA - Heavy Fleet	1,963	1,963
251 Information Technology	3,141	3,141
261 Procurement	1,047	1,047
271 Auditor General	654	654
301-3 Risk Management	1,047	1,047
431 Equal Opportunity &	196	196
371 Grants Administration	2,375	2,375
101 MAYOR	791	791
111-5 COMMISSIONERS	1,715	1,715
151 NET - NEIGHBORHOOD	6,399	6,399
150.3 OFFICE OF FILM AND	198	198
152 CODE ENFORCEMENT	2,507	2,507
181-9 FIRE	52,967	52,967
190-1 POLICE	98,679	98,679
201-9 PUBLIC WORKS	7,322	7,322
211-3 SOLID WASTE	12,137	12,137
221 REAL ESTATE AND	3,496	3,496
242 GSA PROPERTY MNGT	2,045	2,045



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
245 GSA	462	462
281-4 BUILDING	4,551	4,551
291-8 PARKS &	51,714	51,714
341.351-5 PLANNING &	3,100	3,100
381 COMMUNICATIONS	659	659
401 CIP &	2,308	2,308
910 CD - COMMUNITY	1,979	1,979
950 CIVILIAN	198	198
960 PENSION	659	659
980 ND - NON	66	66
Direct Billed	0	0
<b>Total</b>	<b>279,361</b>	<b>279,361</b>





**CITY OF MIAMI, FLORIDA  
NATURE AND EXTENT OF SERVICES  
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

**GRANTS ADMINISTRATION**

The Office of Grants Administration (OGA) oversees all aspects related to grant writing and applications for all City departments. The OGA also provides technical assistance to ensure that the City maintain compliance with applicable programmatic and administrative local, state, and federal grant requirements. Costs of providing grants administration and oversight activities have been allocated based on the number of grants in each department.

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,192,984			3,192,984
Depreciation	( 99,543)			
Total Deductions:	( 99,543)			( 99,543)
Building Depreciation	4,338		4,338	
Equipment Depreciation	66,066		66,066	
131 City Attorney	33,698	2,969	36,667	
141 Civil Service	2,914	396	3,310	
150 City Manager's Office	20,910	2,551	23,461	
150.2 Agenda Coordination	6,059	640	6,699	
160 Finance - Director's Office	6,310	1,543	7,853	
161 Finance - General Accounting	100,341	5,779	106,120	
162 Finance - Treasury Management	12,460	4,560	17,020	
163 Finance - Financial System Services	6,024	312	6,336	
171-4 Human Resources	27,539	2,583	30,122	
231 Management and Budget	25,635	1,902	27,537	
243 GSA - Miami Riverside Center	11,522	818	12,340	
244 GSA - Graphics	3,776	1,517	5,293	
251 Information Technology	105,313	6,337	111,650	
261 Procurement	25,935	870	26,805	
271 Auditor General	6,523	167	6,690	
301-3 Risk Management	40,952	213	41,165	
431 Equal Opportunity & Diversity	2,356	19	2,375	
Total Allocated Additions:	508,671	33,176	541,847	541,847
Total To Be Allocated:	3,602,112	33,176		3,635,288

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<b>Wages &amp; Benefits</b>				
Salaries	1,322,532	0	490,651	831,881
Fringe Benefits	108,166	0	44,692	63,474
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	337,629	0	156,900	180,729
Life and Health Insurance	304,278	0	116,100	188,178
Workers' Compensation	37,097	0	13,500	23,597
Professional Service	748,790	0	56,826	691,964
Travel and Per Diem	10,409	0	989	9,420
Communications & Relations	23,647	0	23,440	207
Postage	6,360	0	137	6,223
Utility Services	168	0	0	168
Rentals and Leases	815	0	0	815
Repair and Maintenance	101,889	0	12,800	89,089
Advertising and Relations	282	0	0	282
Other Current Charges	23,839	0	0	23,839
Office Supplies & Minor Equipment	61,241	0	4,607	56,634
Publications, Subscriptions, & Membershi	6,299	0	1,269	5,030
*Depreciation	99,543	99,543	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,192,984	99,543	921,911	2,171,530
<b>Deductions</b>				
Total Deductions	( 99,543)	( 99,543)	0	0
<b>Functional Cost</b>				
Functional Cost	3,093,441	0	921,911	2,171,530
<b>Allocation Step 1</b>				
Inbound- All Others	508,671	508,671	0	0
Reallocate Admin Costs		( 508,671)	151,595	357,076
1st Allocation	3,602,112	0	1,073,506	2,528,606



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Allocation Step 2				
Inbound- All Others	33,176	33,176	0	0
Reallocate Admin Costs		( 33,176)	9,887	23,289
2nd Allocation	33,176	0	9,887	23,289
<b>Total For 00230 371 Grants Administration</b>				
Total Allocated	3,635,288	0	1,083,393	2,551,895



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 371 Grants Administration**

Activity - Grants Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE	17	18.6813	200,545		200,545	1,847	202,392
190-1 POLICE	18	19.7802	212,342		212,342	1,956	214,298
221 REAL ESTATE AND ASSET	1	1.0989	11,797		11,797	109	11,906
291-8 PARKS & RECREATION	5	5.4945	58,984		58,984	543	59,527
401 CIP & TRANSPORTATION	7	7.6923	82,577		82,577	761	83,338
910 CD - COMMUNITY DEVELOPMENT	43	47.2528	507,261		507,261	4,671	511,932
SubTotal	91	100.0000	1,073,506		1,073,506	9,887	1,083,393
Total	91	100.0000	1,073,506		1,073,506	9,887	1,083,393

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 371 Grants Administration**

Activity - Other Funding

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
999 OTHER	100	100.0000	2,528,606		2,528,606	23,289	2,551,895
SubTotal	100	100.0000	2,528,606		2,528,606	23,289	2,551,895
Total	100	100.0000	2,528,606		2,528,606	23,289	2,551,895

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A-87) COST ALLOCATION PLAN**  
**FY2016 BASED ON ACTUALS AS OF SEPTEMBER 30, 2014**  
**Schedule .5 - Allocation Summary**  
**For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE	202,392	202,392	0
190-1 POLICE	214,298	214,298	0
221 REAL ESTATE AND	11,906	11,906	0
291-8 PARKS &	59,527	59,527	0
401 CIP &	83,338	83,338	0
910 CD - COMMUNITY	511,932	511,932	0
999 OTHER	2,551,895	0	2,551,895
Direct Billed	0	0	0
<b>Total</b>	<b>3,635,288</b>	<b>1,083,393</b>	<b>2,551,895</b>



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# **Indirect Cost Rate Base Details**

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**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
INDIRECT RATE BASE**

<b>ORGANIZATION</b>	<b>OBJECT</b>	<b>OBJECT DESCRIPTION</b>	<b>TOTALS</b>
<b>101-OFFICE OF THE MAYOR</b>	<b>511000</b>	Executive Salaries	97,267
	<b>512000</b>	Regular Salaries and Wages	332,866
	<b>513000</b>	Other Salaries and Wages	67,609
	<b>516000</b>	Fringe Benefits	34,720
<b>101-OFFICE OF THE MAYOR Total</b>			<b>532,462</b>
<b>111-115-COMMISSIONERS</b>	<b>511000</b>	Executive Salaries	292,455
	<b>512000</b>	Regular Salaries and Wages	958,702
	<b>513000</b>	Other Salaries and Wages	30,106
	<b>516000</b>	Fringe Benefits	239,088
<b>111-115-COMMISSIONERS Total</b>			<b>1,520,351</b>
<b>150.3-OFFICE OF FILM AND ENTERTAINMENT</b>	<b>512000</b>	Regular Salaries and Wages	132,824
	<b>516000</b>	Fringe Benefits	1,975
<b>150.3-OFFICE OF FILM AND ENTERTAINMENT Total</b>			<b>134,799</b>
<b>151-NEIGHBORHOOD ENHANCEMENT TEAM</b>	<b>512000</b>	Regular Salaries and Wages	1,545,054
	<b>513000</b>	Other Salaries and Wages	446,876
	<b>514000</b>	Overtime	1,718
	<b>516000</b>	Fringe Benefits	23,650
<b>151-NEIGHBORHOOD ENHANCEMENT TEAM Total</b>			<b>2,017,298</b>
<b>152-CODE ENFORCEMENT</b>	<b>511000</b>	Executive Salaries	1,573
	<b>512000</b>	Regular Salaries and Wages	2,074,342
	<b>514000</b>	Overtime	1,156
	<b>516000</b>	Fringe Benefits	30,000
<b>152-CODE ENFORCEMENT Total</b>			<b>2,107,070</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
INDIRECT RATE BASE**

<b>ORGANIZATION</b>	<b>OBJECT</b>	<b>OBJECT DESCRIPTION</b>	<b>TOTALS</b>
<b>181-189-FIRE RESCUE</b>	<b>511000</b>	Executive Salaries	1,721
	<b>512000</b>	Regular Salaries and Wages	55,163,826
	<b>513000</b>	Other Salaries and Wages	342,528
	<b>514000</b>	Overtime	8,983,273
	<b>515000</b>	Special Pay	6,055,263
	<b>516000</b>	Fringe Benefits	260,027
<b>181-189-FIRE RESCUE Total</b>			<b>70,806,639</b>
<b>190-191-POLICE</b>	<b>511000</b>	Executive Salaries	3,471
	<b>512000</b>	Regular Salaries and Wages	87,851,145
	<b>513000</b>	Other Salaries and Wages	922,939
	<b>514000</b>	Overtime	7,095,751
	<b>515000</b>	Special Pay	5,330,483
	<b>516000</b>	Fringe Benefits	458,371
<b>190-191-POLICE Total</b>			<b>101,662,161</b>
<b>201-209-PUBLIC WORKS</b>	<b>512000</b>	Regular Salaries and Wages	4,294,665
	<b>513000</b>	Other Salaries and Wages	486,654
	<b>514000</b>	Overtime	11,301
	<b>516000</b>	Fringe Benefits	26,710
<b>201-209-PUBLIC WORKS Total</b>			<b>4,819,330</b>
<b>211-217-SOLID WASTE</b>	<b>512000</b>	Regular Salaries and Wages	7,768,777
	<b>513000</b>	Other Salaries and Wages	205,720
	<b>514000</b>	Overtime	410,294
	<b>515000</b>	Special Pay	27,547
	<b>516000</b>	Fringe Benefits	7,900
<b>211-217-SOLID WASTE Total</b>			<b>8,420,238</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
INDIRECT RATE BASE**

<b>ORGANIZATION</b>	<b>OBJECT</b>	<b>OBJECT DESCRIPTION</b>	<b>TOTALS</b>
<b>221-REAL ESTATE AND ASSET MANAGEMENT</b>	<b>512000</b>	Regular Salaries and Wages	2,274,108
	<b>513000</b>	Other Salaries and Wages	420,378
	<b>514000</b>	Overtime	66,698
	<b>515000</b>	Special Pay	775
	<b>516000</b>	Fringe Benefits	16,497
<b>221-REAL ESTATE AND ASSET MANAGEMENT Total</b>			<b>2,778,457</b>
<b>242-GSA - PROPERTY MAINTNANCE</b>	<b>512000</b>	Regular Salaries and Wages	1,767,532
	<b>513000</b>	Other Salaries and Wages	5,006
	<b>514000</b>	Overtime	3,249
<b>242-GSA - PROPERTY MAINTNANCE Total</b>			<b>1,775,787</b>
<b>245-GSA-COMMUNICATION SERVICES</b>	<b>512000</b>	Regular Salaries and Wages	516,646
	<b>514000</b>	Overtime	12,985
<b>245-GSA-COMMUNICATION SERVICES Total</b>			<b>529,630</b>
<b>281-284-BUILDING</b>	<b>512000</b>	Regular Salaries and Wages	4,422,628
	<b>513000</b>	Other Salaries and Wages	251,368
	<b>514000</b>	Overtime	11,931
	<b>516000</b>	Fringe Benefits	21,684
<b>281-284-BUILDING Total</b>			<b>4,707,611</b>
<b>291-298-PARKS &amp; RECREATION</b>	<b>512000</b>	Regular Salaries and Wages	8,265,494
	<b>513000</b>	Other Salaries and Wages	6,038,056
	<b>514000</b>	Overtime	183,589
	<b>515000</b>	Special Pay	11,445
	<b>516000</b>	Fringe Benefits	12,588
<b>291-298-PARKS &amp; RECREATION Total</b>			<b>14,511,172</b>
<b>341.351-5-PLANNING &amp; ZONING</b>	<b>512000</b>	Regular Salaries and Wages	2,774,181
	<b>513000</b>	Other Salaries and Wages	247,462
	<b>516000</b>	Fringe Benefits	23,803
<b>341.351-5-PLANNING &amp; ZONING Total</b>			<b>3,045,446</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014  
INDIRECT RATE BASE**

<b>ORGANIZATION</b>	<b>OBJECT</b>	<b>OBJECT DESCRIPTION</b>	<b>TOTALS</b>
<b>381-OFFICE OF COMMUNICATION</b>	<b>512000</b>	Regular Salaries and Wages	539,114
	<b>513000</b>	Other Salaries and Wages	804
<b>381-OFFICE OF COMMUNICATION Total</b>			<b>539,918</b>
<b>401-402-CIP &amp; TRANSPORTATION</b>	<b>512000</b>	Regular Salaries and Wages	1,074,012
	<b>513000</b>	Other Salaries and Wages	1,775
	<b>514000</b>	Overtime	1,033
	<b>516000</b>	Fringe Benefits	9,707
<b>401-402-CIP &amp; TRANSPORTATION Total</b>			<b>1,086,528</b>
<b>910-COMMUNITY DEVELOPMENT</b>	<b>512000</b>	Regular Salaries and Wages	2,983,112
	<b>513000</b>	Other Salaries and Wages	780,342
	<b>514000</b>	Overtime	37,259
	<b>516000</b>	Fringe Benefits	27,723
<b>910-COMMUNITY DEVELOPMENT Total</b>			<b>3,828,436</b>
<b>920-COMMUNITY REDEVELOPMENT AGENCY</b>	<b>512000</b>	Regular Salaries and Wages	1,216,020
	<b>513000</b>	Other Salaries and Wages	12,883
	<b>516000</b>	Fringe Benefits	31,982
<b>920-COMMUNITY REDEVELOPMENT AGENCY Total</b>			<b>1,260,885</b>
<b>930-LIBERTY CITY</b>	<b>512000</b>	Regular Salaries and Wages	130,325
<b>930-LIBERTY CITY Total</b>			<b>130,325</b>
<b>940-VIRGINIA KEY BEACH PARK TRUST</b>	<b>512000</b>	Regular Salaries and Wages	148,693
	<b>513000</b>	Other Salaries and Wages	77,879
	<b>516000</b>	Fringe Benefits	27
<b>940-VIRGINIA KEY BEACH PARK TRUST Total</b>			<b>226,598</b>
<b>950-CIVILIAN INVESTIGATIVE PANEL</b>	<b>512000</b>	Regular Salaries and Wages	227,831
<b>950-CIVILIAN INVESTIGATIVE PANEL Total</b>			<b>227,831</b>
<b>960-PENSION</b>	<b>511000</b>	Executive Salaries	32,589
<b>960-PENSION Total</b>			<b>32,589</b>

**CITY OF MIAMI, FLORIDA**  
**FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**  
**INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
980-NON DEPARTMENTAL	515000	Special Pay	19,537,577
<b>980-NON DEPARTMENTAL Total</b>			<b>19,537,577</b>
<b>Grand Total</b>			<b>\$ 246,239,137</b>

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# **Schedule of Expenditures of Federal Awards**

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City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance  
Year Ended September 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number G	Grant/Contract Number	Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
<i>Pass-Through Miami Dade County, Florida</i>			
Supplemental Nutrition Assistance Program (SNAP)	10.551	WS-CC-PY-13-13-00	\$ 79,748
<b>Total SNAP Program Cluster</b>			<b>79,748</b>
<i>Pass-Through Florida Department of Health</i>			
Child and Adult Care Food Program	10.558	A-2384 S-576	139,497 34,709
			<b>174,206</b>
<i>Pass-Through Florida Department of Education</i>			
Summer Food Service Program for Children	10.559	04-0899	531,444
<b>Total U.S. Department of Agriculture</b>			<b>785,398</b>
<b><u>U.S. Department of Commerce</u></b>			
<i>Pass-Through Florida Department of Environmental Protection</i>			
Coastal Zone Management Administration Awards	11.419	CM311	13,198
<b>Total U.S. Department of Commerce</b>			<b>13,198</b>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
Community Development Block Grants/Entitlement Grants	14.218	B-05-MC-120013 B-06-MC-120013 B-07-MC-120013 B-08-MC-120013 B-09-MC-120013 B-10-MC-120013 B-11-MC-120013 B-12-MC-120013 B-13-MC-120013 B-14-MC-120013 B-08-MN-12-0016 B-11-MN-12-0016	375,799 415,139 716,599 1,200,205 262,464 628,486 678,820 180,274 5,141,984 1,390,641 29,559 1,619,485
			<b>12,639,455</b>
Emergency Solutions Grant Program	14.231	E-11-MC-120002 E-12-MC-120002 E-13-MC-120002 E-14-MC-120002 S-10-MC-120002	32,164 8,589 182,905 148,009 78
			<b>371,745</b>
<i>Federal Pass-Through Miami-Dade County, Florida</i>			
Supportive Housing Program	14.235	FL0189L4D001205 FL0190L4D001205 FL0211L4D001205	294,669 142,375 257,487
			<b>694,531</b>

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
 Year Ended September 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
Home Investment Partnerships Program	14.239	M-05-MC-120211	760,082
		M-07-MC-120011	6,114
		M-09-MC-120011	242,888
		M-10-MC-120011	375,038
		M-11-MC-120011	547,718
		M-12-MC-120011	1,668,564
		M-06-MC-120211	14,865
		M-14-MC-120011	434,697
		<u>4,049,966</u>	
Housing Opportunities for Persons with AIDS	14.241	F-LH-09-F005	26,049
		F-LH-10-F005	346,551
		F-LH-11-F005	11,549
		F-LH-12-F005	1,424
		F-LH-13 -F005	6,323,539
		F-LH-14-F005	4,532,422
		<u>11,241,534</u>	
Lower Income Housing Assistance Program – Section 8 Moderate Rehabilitation	14.856	FL145MR0001	1,778,601
		FL145MR0002	561,603
		<u>2,340,204</u>	
Section 8 Housing Choice Vouchers	14.871	FL145VO0001	1,776,796
<b>Total U.S Department of Housing and Urban Development</b>			<u>33,114,231</u>
<b><u>U.S. Department of Justice</u></b>			
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2012 DN-BX-K016	40,576
Equitable Sharing Program	16.922	not applicable	344,478
		not applicable	342,246
		<u>686,724</u>	
<i>Pass-through Office of the Attorney General</i>			
Crime Victim Assistance	16.575	V12185	562
		V13185	28,416
		<u>28,978</u>	
ARRA-Public Safety Partnership and Community Policing Grants Recovery	16.710	2011ULWX0010	1,562,486
		2013ULWX0011	301,299
		2009RJWX0026	412,940
		<u>2,276,725</u>	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2712	118,865
		2013-DJ-BX-0448	286,780
<i>Pass-through Miami-Dade County, Florida</i>			
Edward Byrne Memorial Justice Assistance Grant Program		Miami RI 2014	15,728
		SRO 2014	14,819
ARRA – Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units of Local Government Recovery	16.804	# 2009-SB-B9-3068	70,697
<b>Total JAG Cluster</b>			<u>506,889</u>
<b>Total U.S Department of Justice</b>			<u>3,539,892</u>

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
 Year Ended September 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number G	Grant/Contract Number	Federal Expenditures
<b><u>U.S. Department of Labor</u></b>			
<i>Federal Pass-through Miami-Dade County, Florida</i> ARRA-Unemployment Insurance	17.225	WS-CC-PY-13-13-00	39,136
WIA Adult Program	17.258	WS-CC-PY-13-13-00	126,044
<i>Pass-through South Florida Workforce Investment Board</i> WIA Adult Program	17.258	WS-CC-PY 11-13-00	10,080
<i>Pass-through Miami- Dade County, Florida</i> WIA Dislocated Worker Formula Grants	17.278	WS-CC-PY-13-13-00	168,665
<b>Total WIA Cluster</b>			<u>304,789</u>
<b>Total U.S. Department of Labor</b>			<u>343,925</u>
<b><u>U.S. Department of Transportation</u></b>			
<i>Pass-through Florida Department of Transportation</i> Highway Planning and Construction	20.205	AQK54/FM# 420907-1 AFQF49/418334-2 AP 150	16,444 133,936 438
			<u>150,818</u>
<i>Pass-through Florida Division of Transportation</i> National Priority Safety Programs	20.616	ARJ12 ARB27	71,174 69,155
			<u>140,329</u>
<b>Total U.S. Department of Transportation</b>			<u>291,147</u>
<b><u>U.S. Department of Energy</u></b>			
<b>ARRA-Energy Efficiency and Conservation Block Grant Program (EECBG) Recovery</b>	81.128	DE-EE0000778	57,917
<b>Total U.S. Department of Energy</b>			<u>57,917</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Pass-through Miami-Dade County, Florida</i> Temporary Assistance for Needy Families	93.558	WS-CC-PY-13-13-00	391,794
<i>Pass-through South Florida Workforce Investment Board</i> Temporary Assistance for Needy Families	93.558	WS-CC-PY 11-13-00	54,599
<b>Total U.S. Department of Health and Human Services</b>			<u>446,393</u>

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
 Year Ended September 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number G	Grant/Contract Number	Federal Expenditures
<b><u>Executive Office of the President</u></b>			
<i>Pass-through South Florida HIDTA/ Monroe County Sheriffs</i>			
High Intensity Drug Trafficking Areas Program	95.001	HITDA Letter July 10, 2013	43,820
		HITDA Letter Sept. 11, 2012	1,527
		HITDA Letter Nov 06,2012	10,984
<b>Total Executive Office of the President</b>			<b>56,331</b>
<b><u>U.S. Department of Homeland Security</u></b>			
National Urban Search and Rescue Response System	97.025	EMW-2011-CA-00067-S01	14,092
		EMW-2012-CA-K00015	328,307
		EMW-2013-CA-K00016	638,956
<i>Federal Pass-through State of Florida</i>			
National Urban Search and Rescue Response System	97.025	EMW-95-k-4718	89,280
			<b>1,070,635</b>
Assistance to Firefighters Grant	97.044	EMW-2010-FO-11434	128,632
		EMW-2011-FO-09623	3,976
		EMW-2012-FO-06964	35,127
			<b>167,735</b>
<i>Pass Through-State of Florida Division of Emergency Management</i>			
Pre-disaster Mitigation	97.047	LPDM-PJ-04-FL-2009-006	640,326
Homeland Security Grant Program	97.067	12DS-A1-11-23-02-428	163,231
		12DS-22-11-23-02-236	6,946,405
		121-DS-20-13-00-16	48,766
		13-DS-97-13-00-16-409	46,312
		14-DS-C5-11-23-02-212	4,962,920
		14-DS-L2-11-23-02-413	822,548
			<b>12,990,182</b>
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2012-FH-00828	1,887,723
		EMW-2011-FH-00899	2,101,214
			<b>3,988,937</b>
<b>Total U.S. Department of Homeland Security</b>			<b>18,857,815</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 57,506,247</b>

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)  
 Year Ended September 30, 2014

State Grantor/Pass-through Grantor/Program Title	CSFA Number G	Grant/Contract Number	State Expenditures
<b><u>Department of Environmental Protection</u></b>			
Local Economic Development Initiatives	40.012	not applicable	\$ 1,000,000
<b>Total Department of Environmental Protection</b>			<u>1,000,000</u>
<b><u>Florida Housing Finance Corporation</u></b>			
State Housing Initiatives Partnership (SHIP) Program	52.901	not applicable	88
		not applicable	689,463
		not applicable	134,404
		not applicable	4,679
		not applicable	3,574
		not applicable	37,419
<b>Total Florida Housing Finance Corporation</b>			<u>869,627</u>
<b><u>Department of Transportation</u></b>			
Public Transit Service Development Program	55.012	AQW24 / FM# 430987-1 AP993	183,742
			243,945
<b>Total Department of Transportation</b>			<u>427,687</u>
<b><u>Department of Health</u></b>			
Emergency Medical Services (EMS) Matching Awards	64.003	Grant ID Code M2035	238,000
<i>Pass-through Miami-Dade County, Florida</i>			
County Grant Awards	64.005	EMS County Grant #C0013	37,502
<b>Total Department of Health</b>			<u>275,502</u>
<b><u>Florida Agency for Persons with Disabilities</u></b>			
Developmental Disabilities & Family and Supported Living 2011-2014	67.011	not applicable	162,444
<b>Total Florida Agency for Persons with Disabilities</b>			<u>162,444</u>
<b><u>Fish and Wildlife Conservation Commission</u></b>			
Florida Boating Improvement Program	77.006	FWC Contract # 12240	8,856
<b>Total Fish and Wildlife Conservation Commission</b>			<u>8,856</u>
<b>Total Expenditures of State Financial Assistance</b>			<b>\$ <u>2,744,116</u></b>

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OMB Uniform Guidance  
Cost Allocation Plan and  
Indirect Cost Rates

For use in FY 2016  
Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2014