



City of Miami, Florida

Title 2 of the CFR, Part 200 Cost Allocation Plan and Indirect Cost Rates

For use in FY 2018 Based on Actual Expenditures for
the Fiscal Year Ended September 30, 2016

Prepared August 2017

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN FOR FY 2018 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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Certificate of Cost Allocation Plan and Indirect Costs

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 November 6, 2017 to establish cost allocations or billings for the fiscal year October 1, 2017 through September 30, 2018 based on the fiscal year ending September 30, 2016 are allowable in accordance with the requirements of the Code of Federal Regulations Title 2, Chapter I, Chapter II, Part 200, "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: 11/06/2017

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 November 6, 2017 to establish billing or final indirect costs rates for the fiscal year October 1, 2017 through September 30, 2018 based on the fiscal year ending September 30, 2016 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of the Code of Federal Regulations Title 2, Chapter I, Chapter II, Part 200, "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

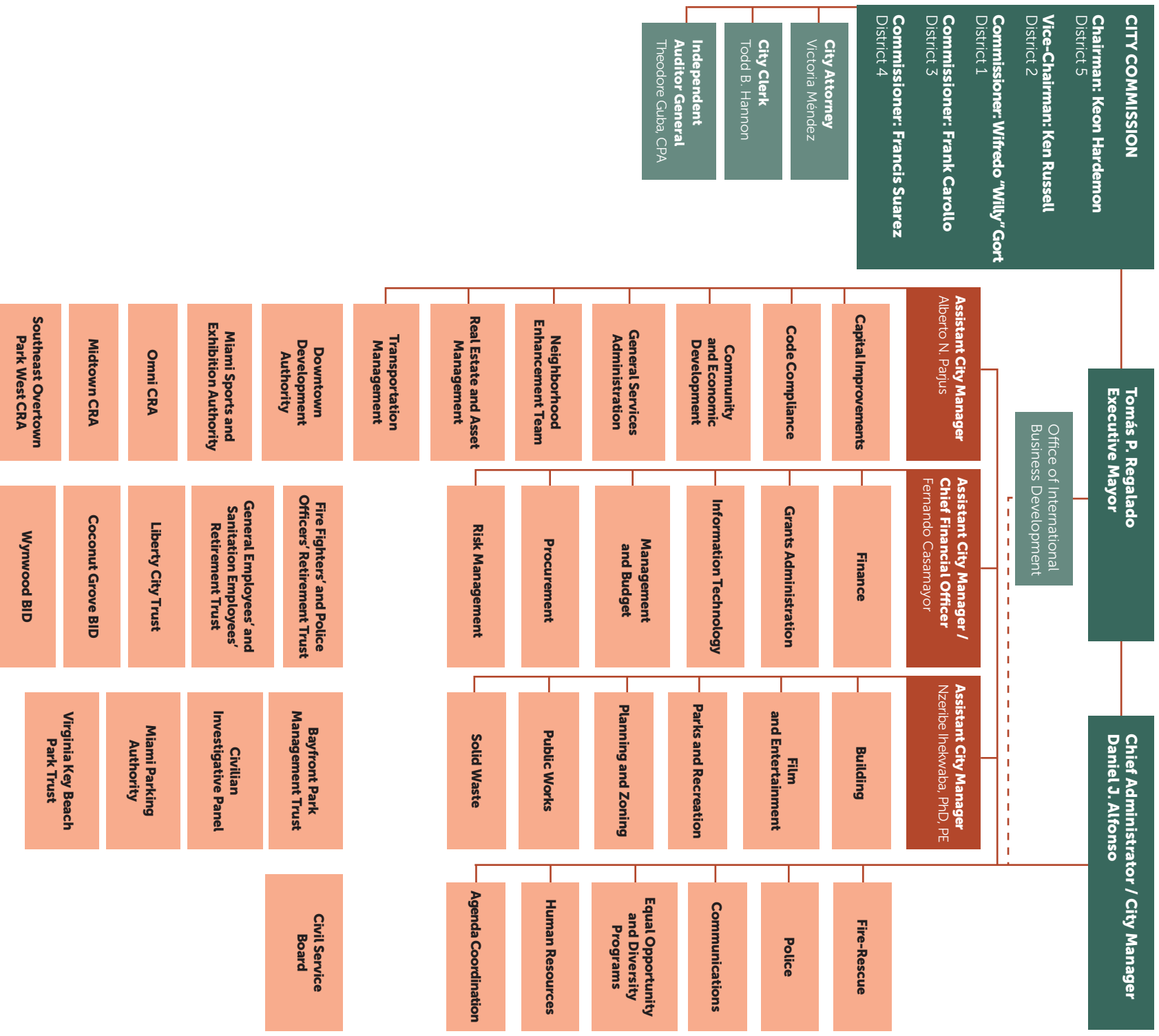
Title: Assistant City Manager/CFO

Date of Execution: 11/16/2017

City Organizational Chart

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CITY ORGANIZATIONAL CHART



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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, 2016.

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
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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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 COMPLIANCE	181-9 FIRE-RESCUE	190-1 POLICE
Building Depreciation	0	0	5,858	967	8,697	30,300	7,456
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	262,685	0	0	0	11,990	1,640
131 City Attorney	46,366	598,781	23,232	5,650	287,956	171,871	1,494,656
141 Civil Service Board	1,432	3,533	7,352	478	4,583	79,728	168,049
150 City Manager's Office	12,034	29,686	61,779	4,011	38,511	669,943	1,412,098
150.2 Agenda Coordination	7,026	146,273	1,917	0	0	9,581	21,078
160 Finance - Director's Office	3,162	7,801	16,235	1,054	10,121	176,057	371,089
161 Finance - General	7,001	19,180	25,766	2,181	18,051	491,152	775,010
162 Finance - Treasury	3,501	9,238	9,888	1,234	30,019	627,042	748,333
163 Finance - Financial	2,092	5,524	12,114	1,675	8,458	70,219	112,268
171-4 Human Resources	12,541	30,932	72,504	4,180	45,420	801,331	1,683,455
231 Management and Budget	22,426	48,056	83,297	0	9,611	121,742	861,804
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	465	122	21,708	3,549	118,330	117,434	98,730
244 GSA - Graphics	3,367	27,602	8,022	0	2,591	19,007	39,806
246 GSA - Light Fleet	6,292	3,506	131,360	748	81,996	214,833	1,371,376
247 GSA - Heavy Fleet	0	0	0	0	0	1,655	20,051
251 Information Technology	101,204	250,435	376,071	8,522	306,689	2,162,129	2,372,326
261 Procurement	14,739	43,083	38,911	6,235	13,685	422,949	413,836
271 Auditor General	3,339	6,293	17,786	841	11,859	296,708	506,550
301-3 Risk Management	7,542	16,773	43,436	2,256	22,444	542,022	1,346,813
431 Equal Opportunity &	1,266	3,123	6,499	422	4,051	70,477	148,547
371 Grants Administration	0	0	0	0	0	195,083	273,115
Total Allocated	255,795	1,512,626	963,735	44,003	1,023,072	7,303,253	14,248,086
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	255,795	1,512,626	963,735	44,003	1,023,072	7,303,253	14,248,086
Adjustments	0	0	0	0	0	0	0
Proposed Costs	255,795	1,512,626	963,735	44,003	1,023,072	7,303,253	14,248,086



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Allocated Costs By Department**

Detail

Central Service Departments	201-9 PUBLIC WORKS	211-3 SOLID WASTE	221 DEPT OF REAL ESTATE & ASSET	242 GSA PROPERTY MNGT	245 GSA COMMUNICATIONS	281-4 BUILDING	291-8 PARKS & RECREATION
Building Depreciation	17,405	0	20,526	0	0	36,761	9,219
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	42,508	0	0	0	0	149,766	0
131 City Attorney	504,237	159,072	553,960	0	0	205,631	247,226
141 Civil Service Board	12,126	18,906	5,156	3,628	764	8,021	89,467
150 City Manager's Office	101,895	158,860	43,325	30,488	6,419	67,395	751,779
150.2 Agenda Coordination	26,189	3,194	27,466	0	0	0	4,471
160 Finance - Director's Office	26,777	41,747	11,385	8,012	1,687	17,711	197,563
161 Finance - General	68,409	70,928	192,349	26,934	7,390	42,496	583,518
162 Finance - Treasury	98,204	570,053	300,891	11,777	3,552	562,355	457,438
163 Finance - Financial	16,691	17,144	32,072	4,766	1,523	12,672	95,680
171-4 Human Resources	119,339	189,022	50,179	35,899	7,721	77,711	815,483
231 Management and Budget	86,501	60,871	83,297	0	0	48,056	368,429
241 GSA - Administration	0	0	0	1,036,517	218,213	0	0
243 GSA - Miami Riverside	66,616	24,206	83,130	0	0	144,199	36,315
244 GSA - Graphics	1,602	10,215	2,663	1,888	0	4,181	17,787
246 GSA - Light Fleet	162,312	88,101	5,394	0	0	58,608	325,827
247 GSA - Heavy Fleet	216,068	1,856,750	0	0	0	0	78,227
251 Information Technology	376,016	337,835	237,960	0	0	476,597	1,482,218
261 Procurement	83,266	55,926	144,362	136,330	32,659	41,893	434,411
271 Auditor General	54,113	69,272	32,258	9,651	2,380	22,771	89,719
301-3 Risk Management	63,733	92,794	25,093	17,177	3,596	38,920	451,548
431 Equal Opportunity &	10,719	16,712	4,558	3,207	675	7,090	79,086
371 Grants Administration	0	0	0	0	0	0	136,558
Total Allocated	2,154,726	3,841,608	1,856,024	1,326,274	286,579	2,022,834	6,751,969
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,154,726	3,841,608	1,856,024	1,326,274	286,579	2,022,834	6,751,969
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,154,726	3,841,608	1,856,024	1,326,274	286,579	2,022,834	6,751,969



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Allocated Costs By Department**

Detail

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Building Depreciation	26,815	5,078	20,321	24,001	0	0
Equipment Depreciation	0	0	0	0	0	0
121 City Clerk	0	0	19,289	4,071	37,681	0
131 City Attorney	427,128	5,699	283,826	380,665	73,317	16,856
141 Civil Service Board	5,824	1,050	3,628	6,302	0	0
150 City Manager's Office	48,942	8,826	30,488	52,954	0	0
150.2 Agenda Coordination	113,697	0	19,801	19,801	3,832	1,917
160 Finance - Director's Office	12,862	2,320	8,012	13,916	0	0
161 Finance - General	32,211	7,830	120,477	642,978	27,406	2,029
162 Finance - Treasury	301,431	2,375	33,073	40,750	13,055	1,381
163 Finance - Financial	10,473	1,533	13,209	14,531	2,909	670
171-4 Human Resources	56,031	9,196	32,414	58,145	0	0
231 Management and Budget	54,464	22,426	73,686	6,407	0	0
241 GSA - Administration	0	0	0	0	0	0
243 GSA - Miami Riverside	200,811	18,654	78,670	96,435	143	0
244 GSA - Graphics	12,794	549	1,687	1,108	115	87
246 GSA - Light Fleet	0	2,265	15,671	2,251	1,215	0
247 GSA - Heavy Fleet	0	0	185,018	670	0	0
251 Information Technology	386,126	78,817	284,833	242,429	114,460	22,918
261 Procurement	23,628	24,832	54,783	34,428	7,369	5,669
271 Auditor General	14,854	2,435	37,756	10,542	34,604	821
301-3 Risk Management	27,864	5,249	18,435	29,658	21	0
431 Equal Opportunity &	5,149	929	3,207	5,571	0	0
371 Grants Administration	0	0	58,525	682,787	0	0
Total Allocated	1,761,104	200,063	1,396,809	2,370,400	316,127	52,348
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	1,761,104	200,063	1,396,809	2,370,400	316,127	52,348
Adjustments	0	0	0	0	0	0
Proposed Costs	1,761,104	200,063	1,396,809	2,370,400	316,127	52,348



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	1,726	0	215,130	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	53,156	5,525	1,331,052	1,919,363	0
131 City Attorney	12,196	0	375,449	0	145	5,882,709	0
141 Civil Service Board	382	0	0	1,146	0	421,555	0
150 City Manager's Office	3,210	0	0	9,628	0	3,542,271	0
150.2 Agenda Coordination	639	0	8,943	0	7,026	423,490	0
160 Finance - Director's Office	843	0	0	2,530	0	930,884	0
161 Finance - General	4,113	382	20	12,406	180,011	3,384,835	0
162 Finance - Treasury	2,537	620	7	4,179	898,114	4,766,509	0
163 Finance - Financial	974	65	1	1,231	0	442,761	0
171-4 Human Resources	3,344	0	0	10,032	0	4,114,879	0
231 Management and Budget	0	0	0	0	0	1,951,073	0
241 GSA - Administration	0	0	0	0	0	1,254,730	0
243 GSA - Miami Riverside	255	23,512	0	6,336	0	1,140,045	156,874
244 GSA - Graphics	150	0	0	0	0	155,221	581,871
246 GSA - Light Fleet	1,961	0	0	0	0	2,473,716	5,294,691
247 GSA - Heavy Fleet	0	0	0	0	0	2,358,439	7,161,611
251 Information Technology	36,826	0	59,063	10,226	42,969	9,811,369	0
261 Procurement	11,739	0	0	13,038	0	2,098,303	0
271 Auditor General	0	0	0	50,492	0	1,276,514	0
301-3 Risk Management	1,810	0	0	5,365	0	2,762,549	0
431 Equal Opportunity &	338	0	0	1,013	0	372,639	0
371 Grants Administration	0	0	0	0	2,291,948	3,638,016	0
Total Allocated	81,317	24,579	496,639	134,873	4,751,265	55,337,000	13,195,047
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	81,317	24,579	496,639	134,873	4,751,265	55,337,000	13,195,047
Adjustments	0	0	0	0	0	0	0
Proposed Costs	81,317	24,579	496,639	134,873	4,751,265	55,337,000	13,195,047



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Allocated Costs By Department**

Detail

Central Service Departments	Unallocated	Total
Building Depreciation	0	215,130
Equipment Depreciation	0	0
121 City Clerk	0	1,919,363
131 City Attorney	0	5,882,709
141 Civil Service Board	0	421,555
150 City Manager's Office	0	3,542,271
150.2 Agenda Coordination	0	423,490
160 Finance - Director's Office	0	930,884
161 Finance - General	0	3,384,835
162 Finance - Treasury	0	4,766,509
163 Finance - Financial	0	442,761
171-4 Human Resources	0	4,114,879
231 Management and Budget	0	1,951,073
241 GSA - Administration	0	1,254,730
243 GSA - Miami Riverside	0	1,296,919
244 GSA - Graphics	0	737,092
246 GSA - Light Fleet	0	7,768,407
247 GSA - Heavy Fleet	0	9,520,050
251 Information Technology	0	9,811,369
261 Procurement	0	2,098,303
271 Auditor General	0	1,276,514
301-3 Risk Management	0	2,762,549
431 Equal Opportunity &	0	372,639
371 Grants Administration	0	3,638,016
Total Allocated	0	68,532,047
Roll Forward	0	0
Cost With Roll Forward	0	68,532,047
Adjustments	0	0
Proposed Costs	0	68,532,047



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	5,277,803	0	
121 City Clerk	1,763,812	(55,731)	
131 City Attorney	7,221,411	(43,612)	
141 Civil Service Board	401,778	(601)	
150 City Manager's Office	3,104,987	(23,424)	
150.2 Agenda Coordination	356,892	(1,058)	
160 Finance - Director's Office	2,070,682	(36,555)	
161 Finance - General Accounting	28,395,237	(25,578,365)	
162 Finance - Treasury Management	126,101,392	(122,641,063)	
163 Finance - Financial System Services	377,112	0	
171-4 Human Resources	3,861,371	(19,713)	
231 Management and Budget	1,921,964	(33,843)	
241 GSA - Administration	5,899,151	(4,193,288)	
243 GSA - Miami Riverside Center	1,521,033	(71,755)	
244 GSA - Graphics	645,043	(63,172)	
246 GSA - Light Fleet	10,335,419	(5,040,729)	
247 GSA - Heavy Fleet	7,275,933	(114,382)	
251 Information Technology	11,917,107	(1,663,185)	
261 Procurement	2,131,383	(11,234)	
271 Auditor General	1,171,228	(14,064)	
301-3 Risk Management	2,767,216	(176,796)	
431 Equal Opportunity & Diversity	371,123	0	
371 Grants Administration	3,111,788	(104,784)	
101 MAYOR			255,795
111-5 COMMISSIONERS			1,512,626
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			963,735
150.3 OFFICE OF FILM AND ENTERTAINMENT			44,003
152 CODE COMPLIANCE			1,023,072
181-9 FIRE-RESCUE			7,303,253
190-1 POLICE			14,248,086
201-9 PUBLIC WORKS			2,154,726
211-3 SOLID WASTE			3,841,608
221 DEPT OF REAL ESTATE & ASSET MGMT			1,856,024
242 GSA PROPERTY MNGT			1,326,274
245 GSA COMMUNICATIONS SERVICES			286,579



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
281-4 BUILDING			2,022,834	
291-8 PARKS & RECREATION			6,751,969	
341.351-5 PLANNING & ZONING			1,761,104	
381 COMMUNICATIONS			200,063	
401 CIP & TRANSPORTATION			1,396,809	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,370,400	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			316,127	
930 LIBERTY CITY			52,348	
940 VIRGINIA KEY			160,892	
950 CIVILIAN INVESTIGATIVE PANEL			81,317	
960 PENSION			24,579	
970 COMPONENT UNITS			496,639	
980 ND - NON DEPARTMENTAL			134,873	
999 OTHER			4,751,265	
Direct Billed Total			13,195,047	
Unallocated Total			0	
Totals	228,419,401	(159,887,354)	68,532,047	Deviation 0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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 Board 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	(5,277,803)	0	0	0	0	0
121 City Clerk	0	5,361	(2,012,856)	13,124	1,029	8,540	112,096
131 City Attorney	30,666	14,891	90,608	(7,922,585)	4,544	37,720	28,714
141 Civil Service Board	3,046	511	0	16,228	(465,795)	4,270	0
150 City Manager's Office	15,040	9,529	0	414,232	2,292	(3,898,486)	22,640
150.2 Agenda Coordination	0	0	0	265,908	286	2,407	(645,706)
160 Finance - Director's Office	3,608	3,202	0	793,376	668	5,616	6,388
161 Finance - General	26,466	23,482	0	0	2,578	21,663	0
162 Finance - Treasury	10,827	9,606	0	0	3,056	25,674	0
163 Finance - Financial	2,407	2,135	0	0	286	2,407	0
171-4 Human Resources	26,054	7,705	0	133,956	3,819	32,093	1,277
231 Management and Budget	6,897	4,910	0	46,318	1,624	13,640	15,969
241 GSA - Administration	1,539	969,882	0	25,912	668	5,616	3,194
243 GSA - Miami Riverside	12,670	199,653	0	0	954	8,023	0
244 GSA - Graphics	0	26,644	0	0	478	4,011	0
246 GSA - Light Fleet	0	1,383,998	0	0	3,437	28,884	0
247 GSA - Heavy Fleet	0	1,383,998	0	0	3,246	27,279	0
251 Information Technology	30,892	1,181,938	2,885	17,267	6,588	55,361	2,555
261 Procurement	7,485	4,160	0	139,849	1,814	15,244	22,995
271 Auditor General	13,743	2,183	0	19,078	954	8,023	0
301-3 Risk Management	7,741	6,445	0	86,044	1,814	15,244	1,917
431 Equal Opportunity &	0	0	0	7,824	286	2,407	0
371 Grants Administration	4,325	37,570	0	60,760	3,819	32,093	4,471
101 MAYOR	0	0	0	46,366	1,432	12,034	7,026
111-5 COMMISSIONERS	0	0	262,685	598,781	3,533	29,686	146,273
151 NET - NEIGHBORHOOD	5,858	0	0	23,232	7,352	61,779	1,917
150.3 OFFICE OF FILM AND	967	0	0	5,650	478	4,011	0
152 CODE COMPLIANCE	8,697	0	0	287,956	4,583	38,511	0
181-9 FIRE-RESCUE	30,300	0	11,990	171,871	79,728	669,943	9,581
190-1 POLICE	7,456	0	1,640	1,494,656	168,049	1,412,098	21,078
201-9 PUBLIC WORKS	17,405	0	42,508	504,237	12,126	101,895	26,189
211-3 SOLID WASTE	0	0	0	159,072	18,906	158,860	3,194
221 DEPT OF REAL ESTATE	20,526	0	0	553,960	5,156	43,325	27,466
242 GSA PROPERTY MNGT	0	0	0	0	3,628	30,488	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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 Board 5.5	150 City Manager's 6.5	150.2 Agenda 7.5
245 GSA	0	0	0	0	764	6,419	0
281-4 BUILDING	36,761	0	149,766	205,631	8,021	67,395	0
291-8 PARKS &	9,219	0	0	247,226	89,467	751,779	4,471
341.351-5 PLANNING &	26,815	0	0	427,128	5,824	48,942	113,697
381 COMMUNICATIONS	5,078	0	0	5,699	1,050	8,826	0
401 CIP &	20,321	0	19,289	283,826	3,628	30,488	19,801
910 CD-COMMUNITY &	24,001	0	4,071	380,665	6,302	52,954	19,801
920 CRA - COMMUNITY	0	0	37,681	73,317	0	0	3,832
930 LIBERTY CITY	0	0	0	16,856	0	0	1,917
940 VIRGINIA KEY	0	0	0	8,790	0	0	639
950 CIVILIAN	0	0	0	12,196	382	3,210	639
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	0	53,156	375,449	0	0	8,943
980 ND - NON	1,726	0	5,525	0	1,146	9,628	0
999 OTHER	0	0	1,331,052	145	0	0	7,026
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	2,239	12,548	9,643	3,777	9,663	2,883	0
131 City Attorney	9,891	13,518	3,227	5,110	39,962	17,298	0
141 Civil Service Board	1,120	2,007	930	827	4,485	0	0
150 City Manager's Office	4,479	10,001	11,692	5,268	18,055	17,298	0
150.2 Agenda Coordination	560	1,250	650	920	2,242	0	0
160 Finance - Director's Office	(3,115,976)	5,253	2,221	1,982	5,695	31,713	0
161 Finance - General	898,924	(4,060,360)	781	7,000	22,957	0	0
162 Finance - Treasury	1,045,101	182,190	(4,923,846)	34,650	26,925	0	0
163 Finance - Financial	157,627	858	386	(568,017)	2,358	0	0
171-4 Human Resources	8,434	13,724	3,818	11,176	(4,491,600)	17,298	0
231 Management and Budget	3,584	6,625	2,325	5,508	14,471	(2,172,120)	0
241 GSA - Administration	1,476	9,903	4,421	2,627	6,369	54,464	(3,573,250)
243 GSA - Miami Riverside	2,108	7,985	3,542	1,611	9,264	0	272,767
244 GSA - Graphics	1,054	3,940	1,982	959	4,825	0	136,383
246 GSA - Light Fleet	7,590	130,561	21,033	5,375	34,226	0	981,962
247 GSA - Heavy Fleet	7,169	77,147	18,618	4,241	32,297	0	927,408
251 Information Technology	14,549	39,264	10,466	14,184	64,139	3,204	0
261 Procurement	4,006	8,445	2,287	5,860	17,304	19,222	0
271 Auditor General	2,108	3,753	1,457	1,923	8,360	3,204	0
301-3 Risk Management	4,006	15,540	48,464	5,392	17,175	6,407	0
431 Equal Opportunity &	633	1,377	760	1,010	2,508	0	0
371 Grants Administration	8,434	129,636	8,634	5,856	33,441	48,056	0
101 MAYOR	3,162	7,001	3,501	2,092	12,541	22,426	0
111-5 COMMISSIONERS	7,801	19,180	9,238	5,524	30,932	48,056	0
151 NET - NEIGHBORHOOD	16,235	25,766	9,888	12,114	72,504	83,297	0
150.3 OFFICE OF FILM AND	1,054	2,181	1,234	1,675	4,180	0	0
152 CODE COMPLIANCE	10,121	18,051	30,019	8,458	45,420	9,611	0
181-9 FIRE-RESCUE	176,057	491,152	627,042	70,219	801,331	121,742	0
190-1 POLICE	371,089	775,010	748,333	112,268	1,683,455	861,804	0
201-9 PUBLIC WORKS	26,777	68,409	98,204	16,691	119,339	86,501	0
211-3 SOLID WASTE	41,747	70,928	570,053	17,144	189,022	60,871	0
221 DEPT OF REAL ESTATE	11,385	192,349	300,891	32,072	50,179	83,297	0
242 GSA PROPERTY MNGT	8,012	26,934	11,777	4,766	35,899	0	1,036,517



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	1,687	7,390	3,552	1,523	7,721	0	218,213
281-4 BUILDING	17,711	42,496	562,355	12,672	77,711	48,056	0
291-8 PARKS &	197,563	583,518	457,438	95,680	815,483	368,429	0
341.351-5 PLANNING &	12,862	32,211	301,431	10,473	56,031	54,464	0
381 COMMUNICATIONS	2,320	7,830	2,375	1,533	9,196	22,426	0
401 CIP &	8,012	120,477	33,073	13,209	32,414	73,686	0
910 CD-COMMUNITY &	13,916	642,978	40,750	14,531	58,145	6,407	0
920 CRA - COMMUNITY	0	27,406	13,055	2,909	0	0	0
930 LIBERTY CITY	0	2,029	1,381	670	0	0	0
940 VIRGINIA KEY	0	24,607	35,462	4,267	0	0	0
950 CIVILIAN	843	4,113	2,537	974	3,344	0	0
960 PENSION	0	382	620	65	0	0	0
970 COMPONENT UNITS	0	20	7	1	0	0	0
980 ND - NON	2,530	12,406	4,179	1,231	10,032	0	0
999 OTHER	0	180,011	898,114	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5,602	985	0	0	97,285	11,970	1,756
131 City Attorney	100,977	2,235	309	0	293,430	13,513	10,227
141 Civil Service Board	10,070	113	0	0	15,476	1,926	472
150 City Manager's Office	50,680	1,131	0	0	191,393	25,947	4,271
150.2 Agenda Coordination	0	5,681	0	0	4,634	3,301	464
160 Finance - Director's Office	25,380	957	0	0	175,748	15,314	1,068
161 Finance - General	87,130	66	0	0	132,415	2,460	3,449
162 Finance - Treasury	45,658	1,332	0	0	54,738	3,025	4,003
163 Finance - Financial	7,925	0	0	0	11,951	406	590
171-4 Human Resources	88,383	6,280	0	0	240,127	29,735	4,953
231 Management and Budget	22,739	1,722	0	0	103,848	22,349	2,581
241 GSA - Administration	5,122	241	207,191	215,574	315,149	17,607	1,570
243 GSA - Miami Riverside	(1,993,192)	0	0	0	0	19,258	829
244 GSA - Graphics	0	(774,452)	0	0	0	9,079	611
246 GSA - Light Fleet	0	693	(7,985,630)	0	0	68,502	3,691
247 GSA - Heavy Fleet	0	693	0	(9,735,624)	0	70,153	3,800
251 Information Technology	113,437	331	8,914	0	(11,932,944)	66,306	10,512
261 Procurement	28,062	4,907	224	0	125,426	(2,540,189)	2,795
271 Auditor General	50,474	15	0	0	54,039	10,782	(1,342,489)
301-3 Risk Management	36,658	3,184	585	0	112,363	18,228	3,108
431 Equal Opportunity &	212	179	0	0	18,920	3,118	485
371 Grants Administration	17,764	6,615	0	0	174,633	28,907	4,740
101 MAYOR	465	3,367	6,292	0	101,204	14,739	3,339
111-5 COMMISSIONERS	122	27,602	3,506	0	250,435	43,083	6,293
151 NET - NEIGHBORHOOD	21,708	8,022	131,360	0	376,071	38,911	17,786
150.3 OFFICE OF FILM AND	3,549	0	748	0	8,522	6,235	841
152 CODE COMPLIANCE	118,330	2,591	81,996	0	306,689	13,685	11,859
181-9 FIRE-RESCUE	117,434	19,007	214,833	1,655	2,162,129	422,949	296,708
190-1 POLICE	98,730	39,806	1,371,376	20,051	2,372,326	413,836	506,550
201-9 PUBLIC WORKS	66,616	1,602	162,312	216,068	376,016	83,266	54,113
211-3 SOLID WASTE	24,206	10,215	88,101	1,856,750	337,835	55,926	69,272
221 DEPT OF REAL ESTATE	83,130	2,663	5,394	0	237,960	144,362	32,258
242 GSA PROPERTY MNGT	0	1,888	0	0	0	136,330	9,651



**CITY OF MIAMI, FLORIDA
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FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
245 GSA	0	0	0	0	0	32,659	2,380
281-4 BUILDING	144,199	4,181	58,608	0	476,597	41,893	22,771
291-8 PARKS &	36,315	17,787	325,827	78,227	1,482,218	434,411	89,719
341.351-5 PLANNING &	200,811	12,794	0	0	386,126	23,628	14,854
381 COMMUNICATIONS	18,654	549	2,265	0	78,817	24,832	2,435
401 CIP &	78,670	1,687	15,671	185,018	284,833	54,783	37,756
910 CD-COMMUNITY &	96,435	1,108	2,251	670	242,429	34,428	10,542
920 CRA - COMMUNITY	143	115	1,215	0	114,460	7,369	34,604
930 LIBERTY CITY	0	87	0	0	22,918	5,669	821
940 VIRGINIA KEY	425	0	0	0	44,700	40,532	1,470
950 CIVILIAN	255	150	1,961	0	36,826	11,739	0
960 PENSION	23,512	0	0	0	0	0	0
970 COMPONENT UNITS	0	0	0	0	59,063	0	0
980 ND - NON	6,336	0	0	0	10,226	13,038	50,492
999 OTHER	0	0	0	0	42,969	0	0
Direct Billings	156,874	581,871	5,294,691	7,161,611	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5,272	1,002	0	0
131 City Attorney	23,519	4,427	0	0
141 Civil Service Board	2,636	501	0	0
150 City Manager's Office	10,970	2,005	0	0
150.2 Agenda Coordination	1,318	251	0	0
160 Finance - Director's Office	3,075	585	0	0
161 Finance - General	11,862	2,255	0	0
162 Finance - Treasury	14,059	2,673	0	0
163 Finance - Financial	1,318	251	0	0
171-4 Human Resources	17,769	3,341	0	0
231 Management and Budget	7,469	1,420	0	0
241 GSA - Administration	18,277	585	0	0
243 GSA - Miami Riverside	4,415	835	0	0
244 GSA - Graphics	2,197	418	0	0
246 GSA - Light Fleet	17,981	3,007	0	0
247 GSA - Heavy Fleet	15,184	2,840	0	0
251 Information Technology	30,467	5,763	0	0
261 Procurement	8,368	1,587	0	0
271 Auditor General	4,394	835	0	0
301-3 Risk Management	(2,982,322)	1,587	0	0
431 Equal Opportunity &	1,341	(412,183)	0	0
371 Grants Administration	17,882	3,376	(3,638,016)	0
101 MAYOR	7,542	1,266	0	255,795
111-5 COMMISSIONERS	16,773	3,123	0	1,512,626
151 NET - NEIGHBORHOOD	43,436	6,499	0	963,735
150.3 OFFICE OF FILM AND	2,256	422	0	44,003
152 CODE COMPLIANCE	22,444	4,051	0	1,023,072
181-9 FIRE-RESCUE	542,022	70,477	195,083	7,303,253
190-1 POLICE	1,346,813	148,547	273,115	14,248,086
201-9 PUBLIC WORKS	63,733	10,719	0	2,154,726
211-3 SOLID WASTE	92,794	16,712	0	3,841,608
221 DEPT OF REAL ESTATE	25,093	4,558	0	1,856,024
242 GSA PROPERTY MNGT	17,177	3,207	0	1,326,274



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Detail Of Allocated Costs**

Department	301-3 Risk Management 431 Equal Opportunity &		371 Grants	Total Plan Allocated
	22.5	23.5	24.5	
245 GSA	3,596	675	0	286,579
281-4 BUILDING	38,920	7,090	0	2,022,834
291-8 PARKS &	451,548	79,086	136,558	6,751,969
341.351-5 PLANNING &	27,864	5,149	0	1,761,104
381 COMMUNICATIONS	5,249	929	0	200,063
401 CIP &	18,435	3,207	58,525	1,396,809
910 CD-COMMUNITY &	29,658	5,571	682,787	2,370,400
920 CRA - COMMUNITY	21	0	0	316,127
930 LIBERTY CITY	0	0	0	52,348
940 VIRGINIA KEY	0	0	0	160,892
950 CIVILIAN	1,810	338	0	81,317
960 PENSION	0	0	0	24,579
970 COMPONENT UNITS	0	0	0	496,639
980 ND - NON	5,365	1,013	0	134,873
999 OTHER	0	0	2,291,948	4,751,265
Direct Billings	0	0	0	13,195,047
Unallocated	0	0	0	0
Total	0	0	0	68,532,047



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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 Legislative 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 Board		
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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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 Payroll (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 Tran
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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
19.4.3 Customer Service	Number of Workorders Issued	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 t	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 Departme	Risk Management - Worker Compensation Expense Repo
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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	255,795	0	0	255,795	693,350	36.8926 %
111-5 COMMISSIONERS	1,512,626	0	0	1,512,626	1,700,897	88.9311 %
151 NET -	963,735	0	0	963,735	3,198,784	30.1282 %
150.3 OFFICE OF FILM	44,003	0	0	44,003	205,840	21.3773 %
152 CODE COMPLIANCE	1,023,072	0	0	1,023,072	2,758,445	37.0887 %
181-9 FIRE-RESCUE	7,303,253	0	0	7,303,253	77,617,293	9.4093 %
190-1 POLICE	14,248,086	0	0	14,248,086	126,753,681	11.2408 %
201-9 PUBLIC WORKS	2,154,726	0	0	2,154,726	6,163,217	34.9611 %
211-3 SOLID WASTE	3,841,608	0	0	3,841,608	9,408,700	40.8304 %
221 DEPT OF REAL	1,856,024	0	0	1,856,024	2,834,029	65.4906 %
242 GSA PROPERTY	1,326,274	0	0	1,326,274	1,979,028	67.0164 %
245 GSA	286,579	0	0	286,579	508,503	56.3574 %
281-4 BUILDING	2,022,834	0	0	2,022,834	5,293,916	38.2105 %
291-8 PARKS &	6,751,969	0	0	6,751,969	17,303,438	39.0210 %
341.351-5 PLANNING &	1,761,104	0	0	1,761,104	3,601,464	48.8997 %
381 COMMUNICATIONS	200,063	0	0	200,063	550,498	36.3422 %
401 CIP &	1,396,809	0	0	1,396,809	1,584,398	88.1602 %
910 CD-COMMUNITY &	2,370,400	0	0	2,370,400	3,523,598	67.2721 %
920 CRA - COMMUNITY	316,127	0	0	316,127	1,456,989	21.6973 %
930 LIBERTY CITY	52,348	0	0	52,348	282,593	18.5242 %
940 VIRGINIA KEY	160,892	0	0	160,892	280,336	57.3926 %
950 CIVILIAN	81,317	0	0	81,317	288,481	28.1880 %
980 ND - NON	134,873	0	0	134,873	13,313,564	1.0130 %
Composite Rate	50,064,517	0	0	50,064,517	281,301,042	17.7974 %



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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:	418,536	0		418,536



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	7.3269	30,666		30,666		30,666
141 Civil Service Board	1,144	0.7279	3,046		3,046		3,046
150 City Manager's Office	5,648	3.5935	15,040		15,040		15,040
160 Finance - Director's Office	1,355	0.8621	3,608		3,608		3,608
161 Finance - General Accounting	9,939	6.3236	26,466		26,466		26,466
162 Finance - Treasury Management	4,066	2.5870	10,827		10,827		10,827
163 Finance - Financial System Services	904	0.5752	2,407		2,407		2,407
171-4 Human Resources	9,784	6.2250	26,054		26,054		26,054
231 Management and Budget	2,590	1.6479	6,897		6,897		6,897
241 GSA - Administration	578	0.3677	1,539		1,539		1,539
243 GSA - Miami Riverside Center	4,758	3.0272	12,670		12,670		12,670
251 Information Technology	11,601	7.3810	30,892		30,892		30,892
261 Procurement	2,811	1.7885	7,485		7,485		7,485
271 Auditor General	5,161	3.2836	13,743		13,743		13,743
301-3 Risk Management	2,907	1.8495	7,741		7,741		7,741
371 Grants Administration	1,624	1.0333	4,325		4,325		4,325
151 NET - NEIGHBORHOOD	2,200	1.3997	5,858		5,858		5,858
150.3 OFFICE OF FILM AND	363	0.2310	967		967		967
152 CODE COMPLIANCE	3,266	2.0780	8,697		8,697		8,697
181-9 FIRE-RESCUE	11,378	7.2395	30,300		30,300		30,300
190-1 POLICE	2,800	1.7815	7,456		7,456		7,456
201-9 PUBLIC WORKS	6,536	4.1585	17,405		17,405		17,405
221 DEPT OF REAL ESTATE & ASSET	7,708	4.9041	20,526		20,526		20,526
281-4 BUILDING	13,805	8.7831	36,761		36,761		36,761
291-8 PARKS & RECREATION	3,462	2.2027	9,219		9,219		9,219



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
341.351-5 PLANNING & ZONING	10,070	6.4069	26,815		26,815		26,815
381 COMMUNICATIONS	1,907	1.2133	5,078		5,078		5,078
401 CIP & TRANSPORTATION	7,631	4.8551	20,321		20,321		20,321
910 CD-COMMUNITY & ECONOMIC	9,013	5.7344	24,001		24,001		24,001
980 ND - NON DEPARTMENTAL	648	0.4123	1,726		1,726		1,726
SubTotal	157,173	100.0000	418,536		418,536		418,536
Total	157,173	100.0000	418,536		418,536		418,536

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	30,666	30,666
141 Civil Service Board	3,046	3,046
150 City Manager's Office	15,040	15,040
160 Finance - Director's Office	3,608	3,608
161 Finance - General	26,466	26,466
162 Finance - Treasury	10,827	10,827
163 Finance - Financial	2,407	2,407
171-4 Human Resources	26,054	26,054
231 Management and Budget	6,897	6,897
241 GSA - Administration	1,539	1,539
243 GSA - Miami Riverside	12,670	12,670
251 Information Technology	30,892	30,892
261 Procurement	7,485	7,485
271 Auditor General	13,743	13,743
301-3 Risk Management	7,741	7,741
371 Grants Administration	4,325	4,325
151 NET - NEIGHBORHOOD	5,858	5,858
150.3 OFFICE OF FILM AND	967	967
152 CODE COMPLIANCE	8,697	8,697
181-9 FIRE-RESCUE	30,300	30,300
190-1 POLICE	7,456	7,456
201-9 PUBLIC WORKS	17,405	17,405
221 DEPT OF REAL ESTATE	20,526	20,526
281-4 BUILDING	36,761	36,761
291-8 PARKS &	9,219	9,219
341.351-5 PLANNING &	26,815	26,815
381 COMMUNICATIONS	5,078	5,078
401 CIP &	20,321	20,321
910 CD-COMMUNITY &	24,001	24,001
980 ND - NON	1,726	1,726



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
Direct Billed	0	0
Total	<u>418,536</u>	<u>418,536</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .2 - Costs To Be Allocated
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,277,803			5,277,803
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>5,277,803</u>	<u>0</u>		<u>5,277,803</u>



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation**

	Total	General & Admin	Equipment Depreciation
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Equipment Depreciation	5,277,803	0	5,277,803
Departmental Totals			
Total Expenditures	5,277,803	0	5,277,803
Deductions			
Total Deductions	0	0	0
Functional Cost	5,277,803	0	5,277,803
Allocation Step 1			
1st Allocation	5,277,803	0	5,277,803
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	5,277,803	0	5,277,803



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5,361	0.1016	5,361		5,361		5,361
131 City Attorney	14,891	0.2821	14,891		14,891		14,891
141 Civil Service Board	511	0.0097	511		511		511
150 City Manager's Office	9,529	0.1805	9,529		9,529		9,529
160 Finance - Director's Office	3,202	0.0607	3,202		3,202		3,202
161 Finance - General Accounting	23,482	0.4449	23,482		23,482		23,482
162 Finance - Treasury Management	9,606	0.1820	9,606		9,606		9,606
163 Finance - Financial System Services	2,135	0.0405	2,135		2,135		2,135
171-4 Human Resources	7,705	0.1460	7,705		7,705		7,705
231 Management and Budget	4,910	0.0930	4,910		4,910		4,910
241 GSA - Administration	969,882	18.3766	969,882		969,882		969,882
243 GSA - Miami Riverside Center	199,653	3.7829	199,653		199,653		199,653
244 GSA - Graphics	26,644	0.5048	26,644		26,644		26,644
246 GSA - Light Fleet	1,383,998	26.2231	1,383,998		1,383,998		1,383,998
247 GSA - Heavy Fleet	1,383,998	26.2230	1,383,998		1,383,998		1,383,998
251 Information Technology	1,181,938	22.3945	1,181,938		1,181,938		1,181,938
261 Procurement	4,160	0.0788	4,160		4,160		4,160
271 Auditor General	2,183	0.0414	2,183		2,183		2,183
301-3 Risk Management	6,445	0.1221	6,445		6,445		6,445
371 Grants Administration	37,570	0.7118	37,570		37,570		37,570
SubTotal	5,277,803	100.0000	5,277,803		5,277,803		5,277,803
Total	5,277,803	100.0000	5,277,803		5,277,803		5,277,803



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	5,361	5,361
131 City Attorney	14,891	14,891
141 Civil Service Board	511	511
150 City Manager's Office	9,529	9,529
160 Finance - Director's Office	3,202	3,202
161 Finance - General	23,482	23,482
162 Finance - Treasury	9,606	9,606
163 Finance - Financial	2,135	2,135
171-4 Human Resources	7,705	7,705
231 Management and Budget	4,910	4,910
241 GSA - Administration	969,882	969,882
243 GSA - Miami Riverside	199,653	199,653
244 GSA - Graphics	26,644	26,644
246 GSA - Light Fleet	1,383,998	1,383,998
247 GSA - Heavy Fleet	1,383,998	1,383,998
251 Information Technology	1,181,938	1,181,938
261 Procurement	4,160	4,160
271 Auditor General	2,183	2,183
301-3 Risk Management	6,445	6,445
371 Grants Administration	37,570	37,570
Direct Billed	0	0
Total	5,277,803	5,277,803



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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.

Costs of the City Clerk's Office have been functionalized as follows:

General Administration: Prepares the annual office budget; attests and archives contracts and agreements; oversees all matters relating to personnel and expenditures; supervises all municipal elections; certifies and declares election results. 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. Oversees compliance with State of Florida General Records Schedules. Costs associated with the Records Management function have been allocated based on the cubic feet of storage per department served.

Legislative Services: Includes recording, transcribing and safeguarding of Commission minutes and legislation for the City Commission and other agencies. Costs associated with the legislative function have been allocated based on the number of transcribing hours expended per department served.

General Government: 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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,763,812			1,763,812
Depreciation	(4,303)			
Machinery and Equipment	(18,128)			
Transfers and other	(33,300)			
Total Deductions:	(55,731)			(55,731)
Equipment Depreciation	5,361		5,361	
121 City Clerk		228,923	228,923	
131 City Attorney		13,124	13,124	
141 Civil Service Board		1,029	1,029	
150 City Manager's Office		8,540	8,540	
150.2 Agenda Coordination		112,096	112,096	
160 Finance - Director's Office		2,239	2,239	
161 Finance - General Accounting		12,548	12,548	
162 Finance - Treasury Management		9,643	9,643	
163 Finance - Financial System Services		3,777	3,777	
171-4 Human Resources		9,663	9,663	
231 Management and Budget		2,883	2,883	
243 GSA - Miami Riverside Center		5,602	5,602	
244 GSA - Graphics		985	985	
251 Information Technology		97,285	97,285	
261 Procurement		11,970	11,970	
271 Auditor General		1,756	1,756	
301-3 Risk Management		5,272	5,272	
431 Equal Opportunity & Diversity		1,002	1,002	
Total Allocated Additions:	5,361	528,337	533,698	533,698
Total To Be Allocated:	1,713,442	528,337		2,241,779



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
Wages & Benefits					
Salaries & Wages	785,369	282,733	125,659	78,537	298,440
Fringe Benefits	72,946	26,261	11,671	7,295	27,719
Other Expense & Cost					
Retirement Contribution	335,500	120,780	53,680	33,550	127,490
Life and Health Insurance	137,500	49,500	22,000	13,750	52,250
Workers' Compensation	22,300	8,028	3,568	2,230	8,474
Professional Service	86,924	31,293	13,908	8,692	33,031
Travel and Per Diem	37	13	6	4	14
Postage	6,698	2,411	1,072	670	2,545
Rentals and Leases	1,823	656	292	182	693
Insurance	5,200	1,872	832	520	1,976
Repair and Maintenance	53,224	19,161	8,516	5,322	20,225
Printing and Graphics	679	244	109	68	258
Advertising and Relations	168,967	60,828	27,035	16,897	64,207
Office Supplies & Minor Equipment	25,786	9,283	4,126	2,579	9,798
Publications, Subscriptions, & Membershi	5,128	1,846	820	513	1,949
*Depreciation	4,303	4,303	0	0	0
*Machinery and Equipment	18,128	18,128	0	0	0
*Transfers and other	33,300	33,300	0	0	0
Departmental Totals					
Total Expenditures	1,763,812	670,640	273,294	170,809	649,069
Deductions					
Total Deductions	(55,731)	(55,731)	0	0	0
Functional Cost					
Functional Cost	1,708,081	614,909	273,294	170,809	649,069
Allocation Step 1					
Inbound- All Others	5,361	5,361	0	0	0
Reallocate Admin Costs		(620,270)	155,068	96,918	368,284
1st Allocation	1,713,442	0	428,362	267,727	1,017,353



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
Allocation Step 2					
Inbound- All Others	528,337	528,337	0	0	0
Reallocate Admin Costs		(528,337)	132,085	82,553	313,699
2nd Allocation	528,337	0	132,085	82,553	313,699
Total For 00030 121 City Clerk					
Total Allocated	2,241,779	0	560,447	350,280	1,331,052



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	20,722	47.7897	204,712		204,712		204,712
131 City Attorney	4,434	10.2258	43,804		43,804	25,870	69,674
251 Information Technology	183	0.4234	1,814		1,814	1,071	2,885
181-9 FIRE-RESCUE	763	1.7597	7,538		7,538	4,452	11,990
190-1 POLICE	104	0.2408	1,031		1,031	609	1,640
201-9 PUBLIC WORKS	2,705	6.2388	26,725		26,725	15,783	42,508
281-4 BUILDING	9,531	21.9807	94,157		94,157	55,609	149,766
401 CIP & TRANSPORTATION	1,227	2.8311	12,127		12,127	7,162	19,289
920 CRA - COMMUNITY	307	0.7085	3,035		3,035	1,792	4,827
970 COMPONENT UNITS	3,382	7.8015	33,419		33,419	19,737	53,156
SubTotal	43,360	100.0000	428,362		428,362	132,085	560,447
Total	43,360	100.0000	428,362		428,362	132,085	560,447

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 121 City Clerk**

Activity - Legislative Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	223	9.0430	24,211		24,211		24,211
131 City Attorney	144	5.8394	15,634		15,634	5,300	20,934
111-5 COMMISSIONERS	1,807	73.2766	196,180		196,180	66,505	262,685
910 CD-COMMUNITY & ECONOMIC	28	1.1354	3,040		3,040	1,031	4,071
920 CRA - COMMUNITY	226	9.1646	24,536		24,536	8,318	32,854
980 ND - NON DEPARTMENTAL	38	1.5410	4,126		4,126	1,399	5,525
SubTotal	2,466	100.0000	267,727		267,727	82,553	350,280
Total	2,466	100.0000	267,727		267,727	82,553	350,280

Allocation Basis: Hours of Service by Department

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	1,017,353		1,017,353	313,699	1,331,052
SubTotal	100	100.0000	1,017,353		1,017,353	313,699	1,331,052
Total	100	100.0000	1,017,353		1,017,353	313,699	1,331,052

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	Legislative Services	General Government
121 City Clerk	228,923	204,712	24,211	0
131 City Attorney	90,608	69,674	20,934	0
251 Information Technology	2,885	2,885	0	0
111-5 COMMISSIONERS	262,685	0	262,685	0
181-9 FIRE-RESCUE	11,990	11,990	0	0
190-1 POLICE	1,640	1,640	0	0
201-9 PUBLIC WORKS	42,508	42,508	0	0
281-4 BUILDING	149,766	149,766	0	0
401 CIP &	19,289	19,289	0	0
910 CD-COMMUNITY &	4,071	0	4,071	0
920 CRA - COMMUNITY	37,681	4,827	32,854	0
970 COMPONENT UNITS	53,156	53,156	0	0
980 ND - NON	5,525	0	5,525	0
999 OTHER	1,331,052	0	0	1,331,052
Direct Billed	0	0	0	0
Total	2,241,779	560,447	350,280	1,331,052



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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.

The Office of the City Attorney is responsible for the prosecution and defense of all lawsuits brought by or against the City, and performs all legal services essential to support the operations and functions of all City Departments. Additionally, staff prepares all contract, bonds, and legal instruments.

Costs of the Office of the City Attorney division have been functionalized as follows:

Legal Services: Costs of providing legal services have been allocated based on the percentage of time spent per department served.

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,221,411			7,221,411
Major Machinery and Equipment	(2,150)			
Depreciation	(41,104)			
Capital Outlay	(358)			
Total Deductions:	(43,612)			(43,612)
Building Depreciation	30,666		30,666	
Equipment Depreciation	14,891		14,891	
121 City Clerk	59,438	31,170	90,608	
131 City Attorney		153,120	153,120	
141 Civil Service Board		4,544	4,544	
150 City Manager's Office		37,720	37,720	
150.2 Agenda Coordination		28,714	28,714	
160 Finance - Director's Office		9,891	9,891	
161 Finance - General Accounting		13,518	13,518	
162 Finance - Treasury Management		3,227	3,227	
163 Finance - Financial System Services		5,110	5,110	
171-4 Human Resources		39,962	39,962	
231 Management and Budget		17,298	17,298	
243 GSA - Miami Riverside Center		100,977	100,977	
244 GSA - Graphics		2,235	2,235	
246 GSA - Light Fleet		309	309	
251 Information Technology		293,430	293,430	
261 Procurement		13,513	13,513	
271 Auditor General		10,227	10,227	
301-3 Risk Management		23,519	23,519	
431 Equal Opportunity & Diversity		4,427	4,427	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

Total Allocated Additions:	104,995	792,911	897,906	897,906
Total To Be Allocated:	7,282,794	792,911		8,075,705



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	4,572,990	0	4,572,990
Fringe Benefits	419,135	0	419,135
Other Expense & Cost			
Retirement Contribution	1,194,800	0	1,194,800
Life and Health Insurance	641,600	0	641,600
Workers' Compensation	80,500	0	80,500
Professional Service	54,936	0	54,936
Travel and Per Diem	11,320	0	11,320
Communications & Relations	499	0	499
Postage	4,030	0	4,030
Rentals and Leases	11,641	0	11,641
Insurance	9,600	0	9,600
Repair and Maintenance	52,600	0	52,600
Office Supplies & Minor Equipment	23,184	0	23,184
Publications, Subscriptions, & Membershi	100,964	0	100,964
*Major Machinery and Equipment	2,150	2,150	0
*Depreciation	41,104	41,104	0
*Capital Outlay	358	358	0
Departmental Totals			
Total Expenditures	7,221,411	43,612	7,177,799
Deductions			
Total Deductions	(43,612)	(43,612)	0
Functional Cost			
Functional Cost	7,177,799	0	7,177,799
Allocation Step 1			
Inbound- All Others	104,995	104,995	0
Reallocate Admin Costs		(104,995)	104,995
1st Allocation	7,282,794	0	7,282,794



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	792,911	792,911	0
Reallocate Admin Costs		(792,911)	792,911
2nd Allocation	792,911	0	792,911
Total For 00040 131 City Attorney			
Total Allocated	8,075,705	0	8,075,705



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	60	0.1802	13,124		13,124		13,124
131 City Attorney	704	2.1025	153,120		153,120		153,120
141 Civil Service Board	67	0.2005	14,601		14,601	1,627	16,228
150 City Manager's Office	1,715	5.1176	372,706		372,706	41,526	414,232
150.2 Agenda Coordination	1,101	3.2852	239,251		239,251	26,657	265,908
160 Finance - Director's Office	3,285	9.8017	713,841		713,841	79,535	793,376
171-4 Human Resources	554	1.6550	120,527		120,527	13,429	133,956
231 Management and Budget	191	0.5722	41,675		41,675	4,643	46,318
241 GSA - Administration	107	0.3201	23,314		23,314	2,598	25,912
251 Information Technology	71	0.2133	15,536		15,536	1,731	17,267
261 Procurement	579	1.7278	125,829		125,829	14,020	139,849
271 Auditor General	79	0.2357	17,165		17,165	1,913	19,078
301-3 Risk Management	356	1.0630	77,418		77,418	8,626	86,044
431 Equal Opportunity & Diversity	32	0.0967	7,040		7,040	784	7,824
371 Grants Administration	251	0.7507	54,669		54,669	6,091	60,760
101 MAYOR	192	0.5728	41,718		41,718	4,648	46,366
111-5 COMMISSIONERS	2,479	7.3976	538,754		538,754	60,027	598,781
151 NET - NEIGHBORHOOD	96	0.2870	20,903		20,903	2,329	23,232
150.3 OFFICE OF FILM AND	23	0.0698	5,084		5,084	566	5,650
152 CODE COMPLIANCE	1,192	3.5575	259,089		259,089	28,867	287,956
181-9 FIRE-RESCUE	711	2.1234	154,641		154,641	17,230	171,871
190-1 POLICE	6,189	18.4659	1,344,821		1,344,821	149,835	1,494,656
201-9 PUBLIC WORKS	2,088	6.2296	453,688		453,688	50,549	504,237
211-3 SOLID WASTE	658	1.9652	143,125		143,125	15,947	159,072
221 DEPT OF REAL ESTATE & ASSET	2,293	6.8439	498,426		498,426	55,534	553,960



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	851	2.5405	185,017		185,017	20,614	205,631
291-8 PARKS & RECREATION	1,023	3.0543	222,442		222,442	24,784	247,226
341.351-5 PLANNING & ZONING	1,768	5.2769	384,309		384,309	42,819	427,128
381 COMMUNICATIONS	23	0.0704	5,128		5,128	571	5,699
401 CIP & TRANSPORTATION	1,175	3.5065	255,373		255,373	28,453	283,826
910 CD-COMMUNITY & ECONOMIC	1,576	4.7029	342,504		342,504	38,161	380,665
920 CRA - COMMUNITY	303	0.9058	65,967		65,967	7,350	73,317
930 LIBERTY CITY	69	0.2082	15,166		15,166	1,690	16,856
940 VIRGINIA KEY	36	0.1086	7,909		7,909	881	8,790
950 CIVILIAN INVESTIGATIVE PANEL	50	0.1507	10,973		10,973	1,223	12,196
970 COMPONENT UNITS	1,554	4.6385	337,811		337,811	37,638	375,449
999 OTHER	0	0.0018	130		130	15	145
SubTotal	33,517	100.0000	7,282,794		7,282,794	792,911	8,075,705
Total	33,517	100.0000	7,282,794		7,282,794	792,911	8,075,705

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	13,124	13,124
131 City Attorney	153,120	153,120
141 Civil Service Board	16,228	16,228
150 City Manager's Office	414,232	414,232
150.2 Agenda Coordination	265,908	265,908
160 Finance - Director's Office	793,376	793,376
171-4 Human Resources	133,956	133,956
231 Management and Budget	46,318	46,318
241 GSA - Administration	25,912	25,912
251 Information Technology	17,267	17,267
261 Procurement	139,849	139,849
271 Auditor General	19,078	19,078
301-3 Risk Management	86,044	86,044
431 Equal Opportunity &	7,824	7,824
371 Grants Administration	60,760	60,760
101 MAYOR	46,366	46,366
111-5 COMMISSIONERS	598,781	598,781
151 NET - NEIGHBORHOOD	23,232	23,232
150.3 OFFICE OF FILM AND	5,650	5,650
152 CODE COMPLIANCE	287,956	287,956
181-9 FIRE-RESCUE	171,871	171,871
190-1 POLICE	1,494,656	1,494,656
201-9 PUBLIC WORKS	504,237	504,237
211-3 SOLID WASTE	159,072	159,072
221 DEPT OF REAL ESTATE	553,960	553,960
281-4 BUILDING	205,631	205,631
291-8 PARKS &	247,226	247,226
341.351-5 PLANNING &	427,128	427,128
381 COMMUNICATIONS	5,699	5,699
401 CIP &	283,826	283,826
910 CD-COMMUNITY &	380,665	380,665
920 CRA - COMMUNITY	73,317	73,317
930 LIBERTY CITY	16,856	16,856



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
940 VIRGINIA KEY	8,790	8,790
950 CIVILIAN	12,196	12,196
970 COMPONENT UNITS	375,449	375,449
999 OTHER	145	145
Direct Billed	0	0
Total	8,075,705	8,075,705



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

CIVIL SERVICE BOARD

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 staff meets with and guides employees and residents in the civil service process, conducts research and prepares regular and special reports. The Board considers complaints made by and against City of Miami employees and departments, as well as appeals of disciplinary action. The Board serves as overseer to protect the merit system and to ensure that established rules, regulations, policies, and procedures are utilized in the hiring of capable people into the City's workforce.

Costs of the Civil Service Board have been functionalized as follows:

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	401,778			401,778
Major Machinery and Equipment	0			
Depreciation	(601)			
Total Deductions:	(601)			(601)
Building Depreciation	3,046		3,046	
Equipment Depreciation	511		511	
131 City Attorney	14,601	1,627	16,228	
141 Civil Service Board		514	514	
150 City Manager's Office		4,270	4,270	
160 Finance - Director's Office		1,120	1,120	
161 Finance - General Accounting		2,007	2,007	
162 Finance - Treasury Management		930	930	
163 Finance - Financial System Services		827	827	
171-4 Human Resources		4,485	4,485	
243 GSA - Miami Riverside Center		10,070	10,070	
244 GSA - Graphics		113	113	
251 Information Technology		15,476	15,476	
261 Procurement		1,926	1,926	
271 Auditor General		472	472	
301-3 Risk Management		2,636	2,636	
431 Equal Opportunity & Diversity		501	501	
Total Allocated Additions:	18,158	46,974	65,132	65,132
Total To Be Allocated:	419,335	46,974		466,309



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	210,838	0	210,838
Fringe Benefits	23,923	0	23,923
Other Expense & Cost			
Retirement Contribution	92,700	0	92,700
Life and Health Insurance	34,400	0	34,400
Workers' Compensation	5,100	0	5,100
Professional Service	23,759	0	23,759
Travel and Per Diem	325	0	325
Postage	30	0	30
Rentals and Leases	680	0	680
Insurance	5,200	0	5,200
Repair and Maintenance	2,700	0	2,700
Printing and Graphics	70	0	70
Other Current Charge	249	0	249
Office Supplies & Minor Equipment	198	0	198
Publications, Subscriptions, & Membershi	1,005	0	1,005
*Major Machinery and Equipment	0	0	0
*Depreciation	601	601	0
Departmental Totals			
Total Expenditures	401,778	601	401,177
Deductions			
Total Deductions	(601)	(601)	0
Functional Cost			
Functional Cost	401,177	0	401,177
Allocation Step 1			
Inbound- All Others	18,158	18,158	0
Reallocate Admin Costs		(18,158)	18,158
1st Allocation	419,335	0	419,335



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	46,974	46,974	0
Reallocate Admin Costs		(46,974)	46,974
2nd Allocation	46,974	0	46,974
Total For 00050 141 Civil Service Board			
Total Allocated	466,309	0	466,309



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 141 Civil Service Board**

Activity - Civil Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2453	1,029		1,029		1,029
131 City Attorney	53	1.0836	4,544		4,544		4,544
141 Civil Service Board	6	0.1227	514		514		514
150 City Manager's Office	24	0.4907	2,058		2,058	234	2,292
150.2 Agenda Coordination	3	0.0613	257		257	29	286
160 Finance - Director's Office	7	0.1431	600		600	68	668
161 Finance - General Accounting	27	0.5520	2,315		2,315	263	2,578
162 Finance - Treasury Management	32	0.6543	2,744		2,744	312	3,056
163 Finance - Financial System Services	3	0.0613	257		257	29	286
171-4 Human Resources	40	0.8178	3,429		3,429	390	3,819
231 Management and Budget	17	0.3476	1,458		1,458	166	1,624
241 GSA - Administration	7	0.1431	600		600	68	668
243 GSA - Miami Riverside Center	10	0.2045	857		857	97	954
244 GSA - Graphics	5	0.1022	429		429	49	478
246 GSA - Light Fleet	36	0.7360	3,086		3,086	351	3,437
247 GSA - Heavy Fleet	34	0.6952	2,915		2,915	331	3,246
251 Information Technology	69	1.4108	5,916		5,916	672	6,588
261 Procurement	19	0.3885	1,629		1,629	185	1,814
271 Auditor General	10	0.2045	857		857	97	954
301-3 Risk Management	19	0.3885	1,629		1,629	185	1,814
431 Equal Opportunity & Diversity	3	0.0613	257		257	29	286
371 Grants Administration	40	0.8178	3,429		3,429	390	3,819
101 MAYOR	15	0.3067	1,286		1,286	146	1,432
111-5 COMMISSIONERS	37	0.7565	3,172		3,172	361	3,533
151 NET - NEIGHBORHOOD	77	1.5743	6,602		6,602	750	7,352



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 141 Civil Service Board**

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	5	0.1022	429		429	49	478
152 CODE COMPLIANCE	48	0.9814	4,115		4,115	468	4,583
181-9 FIRE-RESCUE	835	17.0722	71,590		71,590	8,138	79,728
190-1 POLICE	1,760	35.9846	150,895		150,895	17,154	168,049
201-9 PUBLIC WORKS	127	2.5966	10,888		10,888	1,238	12,126
211-3 SOLID WASTE	198	4.0483	16,976		16,976	1,930	18,906
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	4,630		4,630	526	5,156
242 GSA PROPERTY MNGT	38	0.7769	3,258		3,258	370	3,628
245 GSA COMMUNICATIONS SERVICES	8	0.1636	686		686	78	764
281-4 BUILDING	84	1.7174	7,202		7,202	819	8,021
291-8 PARKS & RECREATION	937	19.1576	80,335		80,335	9,132	89,467
341.351-5 PLANNING & ZONING	61	1.2472	5,230		5,230	594	5,824
381 COMMUNICATIONS	11	0.2249	943		943	107	1,050
401 CIP & TRANSPORTATION	38	0.7769	3,258		3,258	370	3,628
910 CD-COMMUNITY & ECONOMIC	66	1.3494	5,659		5,659	643	6,302
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	343		343	39	382
980 ND - NON DEPARTMENTAL	12	0.2453	1,029		1,029	117	1,146
SubTotal	4,891	100.0000	419,335		419,335	46,974	466,309
Total	4,891	100.0000	419,335		419,335	46,974	466,309

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	1,029	1,029
131 City Attorney	4,544	4,544
141 Civil Service Board	514	514
150 City Manager's Office	2,292	2,292
150.2 Agenda Coordination	286	286
160 Finance - Director's Office	668	668
161 Finance - General	2,578	2,578
162 Finance - Treasury	3,056	3,056
163 Finance - Financial	286	286
171-4 Human Resources	3,819	3,819
231 Management and Budget	1,624	1,624
241 GSA - Administration	668	668
243 GSA - Miami Riverside	954	954
244 GSA - Graphics	478	478
246 GSA - Light Fleet	3,437	3,437
247 GSA - Heavy Fleet	3,246	3,246
251 Information Technology	6,588	6,588
261 Procurement	1,814	1,814
271 Auditor General	954	954
301-3 Risk Management	1,814	1,814
431 Equal Opportunity &	286	286
371 Grants Administration	3,819	3,819
101 MAYOR	1,432	1,432
111-5 COMMISSIONERS	3,533	3,533
151 NET - NEIGHBORHOOD	7,352	7,352
150.3 OFFICE OF FILM AND	478	478
152 CODE COMPLIANCE	4,583	4,583
181-9 FIRE-RESCUE	79,728	79,728
190-1 POLICE	168,049	168,049
201-9 PUBLIC WORKS	12,126	12,126
211-3 SOLID WASTE	18,906	18,906
221 DEPT OF REAL ESTATE	5,156	5,156
242 GSA PROPERTY MNGT	3,628	3,628



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
245 GSA	764	764
281-4 BUILDING	8,021	8,021
291-8 PARKS &	89,467	89,467
341.351-5 PLANNING &	5,824	5,824
381 COMMUNICATIONS	1,050	1,050
401 CIP &	3,628	3,628
910 CD-COMMUNITY &	6,302	6,302
950 CIVILIAN	382	382
980 ND - NON	1,146	1,146
Direct Billed	0	0
Total	466,309	466,309



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

CITY MANAGER

The City Manager is the Chief Administrative Officer responsible for the implementation and enforcement of the policies, directives, and legislation adopted by the City Commission. The City Manager also assists in the planning for the development of the City, oversees the budget preparation, and supervises the daily operations of the City. 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 of the Office of the City Manager have been functionalized as follows:

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,104,987			3,104,987
Major Machinery and Equipment	(10,501)			
Transfers and Others	(1,077)			
Depreciation	(11,846)			
Total Deductions:	(23,424)			(23,424)
Building Depreciation	15,040		15,040	
Equipment Depreciation	9,529		9,529	
131 City Attorney	372,706	41,526	414,232	
141 Civil Service Board	2,058	234	2,292	
150 City Manager's Office		17,081	17,081	
150.2 Agenda Coordination		22,640	22,640	
160 Finance - Director's Office		4,479	4,479	
161 Finance - General Accounting		10,001	10,001	
162 Finance - Treasury Management		11,692	11,692	
163 Finance - Financial System Services		5,268	5,268	
171-4 Human Resources		18,055	18,055	
231 Management and Budget		17,298	17,298	
243 GSA - Miami Riverside Center		50,680	50,680	
244 GSA - Graphics		1,131	1,131	
251 Information Technology		191,393	191,393	
261 Procurement		25,947	25,947	
271 Auditor General		4,271	4,271	
301-3 Risk Management		10,970	10,970	
431 Equal Opportunity & Diversity		2,005	2,005	
Total Allocated Additions:	399,333	434,671	834,004	834,004
Total To Be Allocated:	3,480,896	434,671		3,915,567



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	1,910,057	0	1,910,057
Fringe Benefits	199,323	0	199,323
Other Expense & Cost			
Retirement Contribution	400,900	0	400,900
Life and Health Insurance	217,800	0	217,800
Workers' Compensation	32,300	0	32,300
Professional Service	219,670	0	219,670
Travel and Per Diem	36,337	0	36,337
Postage	150	0	150
Rentals and Leases	1,910	0	1,910
Insurance	2,730	0	2,730
Repair and Maintenance	5,400	0	5,400
Printing and Graphics	16,179	0	16,179
Advertising and Relations	775	0	775
Other Current Charge	1,940	0	1,940
Office Supplies & Minor Equipment	32,294	0	32,294
Other Materials & Supplies	26	0	26
Publications, Subscriptions, & Membershi	3,772	0	3,772
*Major Machinery and Equipment	10,501	10,501	0
*Transfers and Others	1,077	1,077	0
*Depreciation	11,846	11,846	0
Departmental Totals			
Total Expenditures	3,104,987	23,424	3,081,563
Deductions			
Total Deductions	(23,424)	(23,424)	0
Functional Cost			
Functional Cost	3,081,563	0	3,081,563



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Allocation Step 1			
Inbound- All Others	399,333	399,333	0
Reallocate Admin Costs		(399,333)	399,333
1st Allocation	3,480,896	0	3,480,896
Allocation Step 2			
Inbound- All Others	434,671	434,671	0
Reallocate Admin Costs		(434,671)	434,671
2nd Allocation	434,671	0	434,671
Total For 00060 150 City Manager's Office			
Total Allocated	3,915,567	0	3,915,567



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.2453	8,540		8,540		8,540
131 City Attorney	53	1.0836	37,720		37,720		37,720
141 Civil Service Board	6	0.1227	4,270		4,270		4,270
150 City Manager's Office	24	0.4907	17,081		17,081		17,081
150.2 Agenda Coordination	3	0.0613	2,135		2,135	272	2,407
160 Finance - Director's Office	7	0.1431	4,982		4,982	634	5,616
161 Finance - General Accounting	27	0.5520	19,216		19,216	2,447	21,663
162 Finance - Treasury Management	32	0.6543	22,774		22,774	2,900	25,674
163 Finance - Financial System Services	3	0.0613	2,135		2,135	272	2,407
171-4 Human Resources	40	0.8178	28,468		28,468	3,625	32,093
231 Management and Budget	17	0.3476	12,099		12,099	1,541	13,640
241 GSA - Administration	7	0.1431	4,982		4,982	634	5,616
243 GSA - Miami Riverside Center	10	0.2045	7,117		7,117	906	8,023
244 GSA - Graphics	5	0.1022	3,558		3,558	453	4,011
246 GSA - Light Fleet	36	0.7360	25,621		25,621	3,263	28,884
247 GSA - Heavy Fleet	34	0.6952	24,198		24,198	3,081	27,279
251 Information Technology	69	1.4108	49,107		49,107	6,254	55,361
261 Procurement	19	0.3885	13,522		13,522	1,722	15,244
271 Auditor General	10	0.2045	7,117		7,117	906	8,023
301-3 Risk Management	19	0.3885	13,522		13,522	1,722	15,244
431 Equal Opportunity & Diversity	3	0.0613	2,135		2,135	272	2,407
371 Grants Administration	40	0.8178	28,468		28,468	3,625	32,093
101 MAYOR	15	0.3067	10,675		10,675	1,359	12,034
111-5 COMMISSIONERS	37	0.7565	26,333		26,333	3,353	29,686
151 NET - NEIGHBORHOOD	77	1.5743	54,800		54,800	6,979	61,779



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5	0.1022	3,558		3,558	453	4,011
152 CODE COMPLIANCE	48	0.9814	34,161		34,161	4,350	38,511
181-9 FIRE-RESCUE	835	17.0722	594,265		594,265	75,678	669,943
190-1 POLICE	1,760	35.9846	1,252,584		1,252,584	159,514	1,412,098
201-9 PUBLIC WORKS	127	2.5966	90,385		90,385	11,510	101,895
211-3 SOLID WASTE	198	4.0483	140,915		140,915	17,945	158,860
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	38,431		38,431	4,894	43,325
242 GSA PROPERTY MNGT	38	0.7769	27,044		27,044	3,444	30,488
245 GSA COMMUNICATIONS SERVICES	8	0.1636	5,694		5,694	725	6,419
281-4 BUILDING	84	1.7174	59,782		59,782	7,613	67,395
291-8 PARKS & RECREATION	937	19.1576	666,857		666,857	84,922	751,779
341.351-5 PLANNING & ZONING	61	1.2472	43,413		43,413	5,529	48,942
381 COMMUNICATIONS	11	0.2249	7,829		7,829	997	8,826
401 CIP & TRANSPORTATION	38	0.7769	27,044		27,044	3,444	30,488
910 CD-COMMUNITY & ECONOMIC	66	1.3494	46,972		46,972	5,982	52,954
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	2,847		2,847	363	3,210
980 ND - NON DEPARTMENTAL	12	0.2453	8,540		8,540	1,088	9,628
SubTotal	4,891	100.0000	3,480,896		3,480,896	434,671	3,915,567
Total	4,891	100.0000	3,480,896		3,480,896	434,671	3,915,567

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	8,540	8,540
131 City Attorney	37,720	37,720
141 Civil Service Board	4,270	4,270
150 City Manager's Office	17,081	17,081
150.2 Agenda Coordination	2,407	2,407
160 Finance - Director's Office	5,616	5,616
161 Finance - General	21,663	21,663
162 Finance - Treasury	25,674	25,674
163 Finance - Financial	2,407	2,407
171-4 Human Resources	32,093	32,093
231 Management and Budget	13,640	13,640
241 GSA - Administration	5,616	5,616
243 GSA - Miami Riverside	8,023	8,023
244 GSA - Graphics	4,011	4,011
246 GSA - Light Fleet	28,884	28,884
247 GSA - Heavy Fleet	27,279	27,279
251 Information Technology	55,361	55,361
261 Procurement	15,244	15,244
271 Auditor General	8,023	8,023
301-3 Risk Management	15,244	15,244
431 Equal Opportunity &	2,407	2,407
371 Grants Administration	32,093	32,093
101 MAYOR	12,034	12,034
111-5 COMMISSIONERS	29,686	29,686
151 NET - NEIGHBORHOOD	61,779	61,779
150.3 OFFICE OF FILM AND	4,011	4,011
152 CODE COMPLIANCE	38,511	38,511
181-9 FIRE-RESCUE	669,943	669,943
190-1 POLICE	1,412,098	1,412,098
201-9 PUBLIC WORKS	101,895	101,895
211-3 SOLID WASTE	158,860	158,860
221 DEPT OF REAL ESTATE	43,325	43,325
242 GSA PROPERTY MNGT	30,488	30,488



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
245 GSA	6,419	6,419
281-4 BUILDING	67,395	67,395
291-8 PARKS &	751,779	751,779
341.351-5 PLANNING &	48,942	48,942
381 COMMUNICATIONS	8,826	8,826
401 CIP &	30,488	30,488
910 CD-COMMUNITY &	52,954	52,954
950 CIVILIAN	3,210	3,210
980 ND - NON	9,628	9,628
Direct Billed	0	0
Total	3,915,567	3,915,567



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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.

Costs of the Office of Agenda Coordination have been functionalized as follows:

Agenda Operations: 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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	356,892			356,892
Depreciation	(1,058)			
Total Deductions:	(1,058)			(1,058)
131 City Attorney	239,251	26,657	265,908	
141 Civil Service Board	257	29	286	
150 City Manager's Office	2,135	272	2,407	
150.2 Agenda Coordination		17,118	17,118	
160 Finance - Director's Office		560	560	
161 Finance - General Accounting		1,250	1,250	
162 Finance - Treasury Management		650	650	
163 Finance - Financial System Services		920	920	
171-4 Human Resources		2,242	2,242	
244 GSA - Graphics		5,681	5,681	
251 Information Technology		4,634	4,634	
261 Procurement		3,301	3,301	
271 Auditor General		464	464	
301-3 Risk Management		1,318	1,318	
431 Equal Opportunity & Diversity		251	251	
Total Allocated Additions:	241,643	65,347	306,990	306,990
Total To Be Allocated:	597,477	65,347		662,824



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
Wages & Benefits			
Salaries & Wages	207,570	0	207,570
Fringe Benefits	20,334	0	20,334
Other Expense & Cost			
Retirement Contribution	77,500	0	77,500
Life and Health Insurance	34,400	0	34,400
Workers' Compensation	5,100	0	5,100
Communications and Relations	200	0	200
Rentals and Leases	1,157	0	1,157
Insurance	5,200	0	5,200
Repair and Maintenance	2,200	0	2,200
Office Supplies & Minor Equipment	2,173	0	2,173
*Depreciation	1,058	1,058	0
Departmental Totals			
Total Expenditures	356,892	1,058	355,834
Deductions			
Total Deductions	(1,058)	(1,058)	0
Functional Cost			
Functional Cost	355,834	0	355,834
Allocation Step 1			
Inbound- All Others	241,643	241,643	0
Reallocate Admin Costs		(241,643)	241,643
1st Allocation	597,477	0	597,477
Allocation Step 2			
Inbound- All Others	65,347	65,347	0
Reallocate Admin Costs		(65,347)	65,347
2nd Allocation	65,347	0	65,347



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
Total For 00061 150.2 Agenda Coordination			
Total Allocated	662,824	0	662,824



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	203	18.7616	112,096		112,096		112,096
131 City Attorney	52	4.8059	28,714		28,714		28,714
150 City Manager's Office	41	3.7893	22,640		22,640		22,640
150.2 Agenda Coordination	31	2.8651	17,118		17,118		17,118
160 Finance - Director's Office	10	0.9242	5,522		5,522	866	6,388
171-4 Human Resources	2	0.1848	1,104		1,104	173	1,277
231 Management and Budget	25	2.3105	13,805		13,805	2,164	15,969
241 GSA - Administration	5	0.4621	2,761		2,761	433	3,194
251 Information Technology	4	0.3697	2,209		2,209	346	2,555
261 Procurement	36	3.3272	19,879		19,879	3,116	22,995
301-3 Risk Management	3	0.2773	1,657		1,657	260	1,917
371 Grants Administration	7	0.6470	3,865		3,865	606	4,471
101 MAYOR	11	1.0166	6,074		6,074	952	7,026
111-5 COMMISSIONERS	229	21.1644	126,455		126,455	19,818	146,273
151 NET - NEIGHBORHOOD	3	0.2773	1,657		1,657	260	1,917
181-9 FIRE-RESCUE	15	1.3863	8,283		8,283	1,298	9,581
190-1 POLICE	33	3.0499	18,222		18,222	2,856	21,078
201-9 PUBLIC WORKS	41	3.7893	22,640		22,640	3,549	26,189
211-3 SOLID WASTE	5	0.4621	2,761		2,761	433	3,194
221 DEPT OF REAL ESTATE & ASSET	43	3.9741	23,744		23,744	3,722	27,466
291-8 PARKS & RECREATION	7	0.6470	3,865		3,865	606	4,471
341.351-5 PLANNING & ZONING	178	16.4510	98,291		98,291	15,406	113,697
401 CIP & TRANSPORTATION	31	2.8651	17,118		17,118	2,683	19,801
910 CD-COMMUNITY & ECONOMIC	31	2.8651	17,118		17,118	2,683	19,801
920 CRA - COMMUNITY	6	0.5545	3,313		3,313	519	3,832



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
930 LIBERTY CITY	3	0.2773	1,657		1,657	260	1,917
940 VIRGINIA KEY	1	0.0924	552		552	87	639
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0924	552		552	87	639
970 COMPONENT UNITS	14	1.2939	7,731		7,731	1,212	8,943
999 OTHER	11	1.0166	6,074		6,074	952	7,026
SubTotal	1,082	100.0000	597,477		597,477	65,347	662,824
Total	1,082	100.0000	597,477		597,477	65,347	662,824

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	112,096	112,096
131 City Attorney	28,714	28,714
150 City Manager's Office	22,640	22,640
150.2 Agenda Coordination	17,118	17,118
160 Finance - Director's Office	6,388	6,388
171-4 Human Resources	1,277	1,277
231 Management and Budget	15,969	15,969
241 GSA - Administration	3,194	3,194
251 Information Technology	2,555	2,555
261 Procurement	22,995	22,995
301-3 Risk Management	1,917	1,917
371 Grants Administration	4,471	4,471
101 MAYOR	7,026	7,026
111-5 COMMISSIONERS	146,273	146,273
151 NET - NEIGHBORHOOD	1,917	1,917
181-9 FIRE-RESCUE	9,581	9,581
190-1 POLICE	21,078	21,078
201-9 PUBLIC WORKS	26,189	26,189
211-3 SOLID WASTE	3,194	3,194
221 DEPT OF REAL ESTATE	27,466	27,466
291-8 PARKS &	4,471	4,471
341.351-5 PLANNING &	113,697	113,697
401 CIP &	19,801	19,801
910 CD-COMMUNITY &	19,801	19,801
920 CRA - COMMUNITY	3,832	3,832
930 LIBERTY CITY	1,917	1,917
940 VIRGINIA KEY	639	639
950 CIVILIAN	639	639
970 COMPONENT UNITS	8,943	8,943
999 OTHER	7,026	7,026



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	662,824	662,824



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FINANCE – DIRECTOR’S OFFICE

The Department of Finance – Director’s Office is responsible for support and oversight of all other Finance divisions including: (1) General Accounting, (2) Treasury Management, (3) Financial Systems Services, (4) Payroll, (5) Accounts Payable. The Office of the Director manages the city’s financial affairs, such as financial reporting, debt administration, billings and collections, and accounts payable; advises the City Manager on fiscal policy; oversees preparation of interim and annual financial reports; prepares the CAFR; performs departmental payroll, personnel, procurement, and legislative functions.

Costs of the Finance - Director’s Office have been functionalized as follows:

Finance Administration: Costs of the Finance Director’s Office Finance Administration function have been distributed to other divisions of the office based on the salary dollars in units supported.

Payroll Services: Costs associated with Payroll Services function have been allocated based on the number of employees by department.



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,070,682			2,070,682
Major Machinery and Equipment	(1,855)			
Depreciation	(34,700)			
Total Deductions:	(36,555)			(36,555)
Building Depreciation	3,608		3,608	
Equipment Depreciation	3,202		3,202	
131 City Attorney	713,841	79,535	793,376	
141 Civil Service Board	600	68	668	
150 City Manager's Office	4,982	634	5,616	
150.2 Agenda Coordination	5,522	866	6,388	
160 Finance - Director's Office		1,306	1,306	
161 Finance - General Accounting		5,253	5,253	
162 Finance - Treasury Management		2,221	2,221	
163 Finance - Financial System Services		1,982	1,982	
171-4 Human Resources		5,695	5,695	
231 Management and Budget		31,713	31,713	
243 GSA - Miami Riverside Center		25,380	25,380	
244 GSA - Graphics		957	957	
251 Information Technology		175,748	175,748	
261 Procurement		15,314	15,314	
271 Auditor General		1,068	1,068	
301-3 Risk Management		3,075	3,075	
431 Equal Opportunity & Diversity		585	585	
Total Allocated Additions:	731,755	351,400	1,083,155	1,083,155
Total To Be Allocated:	2,765,882	351,400		3,117,282



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	477,658	0	320,031	157,627
Fringe Benefits	46,987	0	31,481	15,506
Other Expense & Cost				
Retirement Contribution	153,400	0	102,778	50,622
Life and Health Insurance	91,700	0	61,439	30,261
Workers' Compensation	15,400	0	10,318	5,082
Professional Service	1,073,664	0	719,355	354,309
Travel and Per Diem	18,735	0	12,552	6,183
Postage	362	0	243	119
Rentals and Leases	680	0	456	224
Insurance	19,500	0	13,065	6,435
Repair and Maintenance	84,100	0	56,347	27,753
Office Supplies & Minor Equipment	47,050	0	31,523	15,527
Other Material and Supplies	65	0	44	21
Publications, Subscriptions, & Membershi	4,826	0	3,233	1,593
*Major Machinery and Equipment	1,855	1,855	0	0
*Depreciation	34,700	34,700	0	0
Departmental Totals				
Total Expenditures	2,070,682	36,555	1,362,865	671,262
Deductions				
Total Deductions	(36,555)	(36,555)	0	0
Functional Cost				
Functional Cost	2,034,127	0	1,362,865	671,262
Allocation Step 1				
Inbound- All Others	731,755	731,755	0	0
Reallocate Admin Costs		(731,755)	490,276	241,479
1st Allocation	2,765,882	0	1,853,141	912,741



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<hr/>				
Allocation Step 2				
Inbound- All Others	351,400	351,400	0	0
Reallocate Admin Costs		(351,400)	235,438	115,962
2nd Allocation	351,400	0	235,438	115,962
<hr/>				
Total For 00070 160 Finance - Director's Office				
Total Allocated	3,117,282	0	2,088,579	1,028,703



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	1,547,558	42.7674	792,540		792,540	100,691	893,231
162 Finance - Treasury Management	1,798,991	49.7158	921,304		921,304	117,050	1,038,354
163 Finance - Financial System Services	272,000	7.5168	139,297		139,297	17,697	156,994
SubTotal	3,618,549	100.0000	1,853,141		1,853,141	235,438	2,088,579
Total	3,618,549	100.0000	1,853,141		1,853,141	235,438	2,088,579

Allocation Basis: Salaries of Units Supported
 Allocation Source: Finance Department - Salary



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.2453	2,239		2,239		2,239
131 City Attorney	53	1.0836	9,891		9,891		9,891
141 Civil Service Board	6	0.1227	1,120		1,120		1,120
150 City Manager's Office	24	0.4907	4,479		4,479		4,479
150.2 Agenda Coordination	3	0.0613	560		560		560
160 Finance - Director's Office	7	0.1431	1,306		1,306		1,306
161 Finance - General Accounting	27	0.5520	5,039		5,039	654	5,693
162 Finance - Treasury Management	32	0.6543	5,972		5,972	775	6,747
163 Finance - Financial System Services	3	0.0613	560		560	73	633
171-4 Human Resources	40	0.8178	7,465		7,465	969	8,434
231 Management and Budget	17	0.3476	3,172		3,172	412	3,584
241 GSA - Administration	7	0.1431	1,306		1,306	170	1,476
243 GSA - Miami Riverside Center	10	0.2045	1,866		1,866	242	2,108
244 GSA - Graphics	5	0.1022	933		933	121	1,054
246 GSA - Light Fleet	36	0.7360	6,718		6,718	872	7,590
247 GSA - Heavy Fleet	34	0.6952	6,345		6,345	824	7,169
251 Information Technology	69	1.4108	12,877		12,877	1,672	14,549
261 Procurement	19	0.3885	3,546		3,546	460	4,006
271 Auditor General	10	0.2045	1,866		1,866	242	2,108
301-3 Risk Management	19	0.3885	3,546		3,546	460	4,006
431 Equal Opportunity & Diversity	3	0.0613	560		560	73	633
371 Grants Administration	40	0.8178	7,465		7,465	969	8,434
101 MAYOR	15	0.3067	2,799		2,799	363	3,162
111-5 COMMISSIONERS	37	0.7565	6,905		6,905	896	7,801
151 NET - NEIGHBORHOOD	77	1.5743	14,369		14,369	1,866	16,235



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5	0.1022	933		933	121	1,054
152 CODE COMPLIANCE	48	0.9814	8,958		8,958	1,163	10,121
181-9 FIRE-RESCUE	835	17.0722	155,825		155,825	20,232	176,057
190-1 POLICE	1,760	35.9846	328,444		328,444	42,645	371,089
201-9 PUBLIC WORKS	127	2.5966	23,700		23,700	3,077	26,777
211-3 SOLID WASTE	198	4.0483	36,950		36,950	4,797	41,747
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	10,077		10,077	1,308	11,385
242 GSA PROPERTY MNGT	38	0.7769	7,091		7,091	921	8,012
245 GSA COMMUNICATIONS SERVICES	8	0.1636	1,493		1,493	194	1,687
281-4 BUILDING	84	1.7174	15,676		15,676	2,035	17,711
291-8 PARKS & RECREATION	937	19.1576	174,860		174,860	22,703	197,563
341.351-5 PLANNING & ZONING	61	1.2472	11,384		11,384	1,478	12,862
381 COMMUNICATIONS	11	0.2249	2,053		2,053	267	2,320
401 CIP & TRANSPORTATION	38	0.7769	7,091		7,091	921	8,012
910 CD-COMMUNITY & ECONOMIC	66	1.3494	12,317		12,317	1,599	13,916
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	746		746	97	843
980 ND - NON DEPARTMENTAL	12	0.2453	2,239		2,239	291	2,530
SubTotal	4,891	100.0000	912,741		912,741	115,962	1,028,703
Total	4,891	100.0000	912,741		912,741	115,962	1,028,703

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,239	0	2,239
131 City Attorney	9,891	0	9,891
141 Civil Service Board	1,120	0	1,120
150 City Manager's Office	4,479	0	4,479
150.2 Agenda Coordination	560	0	560
160 Finance - Director's Office	1,306	0	1,306
161 Finance - General	898,924	893,231	5,693
162 Finance - Treasury	1,045,101	1,038,354	6,747
163 Finance - Financial	157,627	156,994	633
171-4 Human Resources	8,434	0	8,434
231 Management and Budget	3,584	0	3,584
241 GSA - Administration	1,476	0	1,476
243 GSA - Miami Riverside	2,108	0	2,108
244 GSA - Graphics	1,054	0	1,054
246 GSA - Light Fleet	7,590	0	7,590
247 GSA - Heavy Fleet	7,169	0	7,169
251 Information Technology	14,549	0	14,549
261 Procurement	4,006	0	4,006
271 Auditor General	2,108	0	2,108
301-3 Risk Management	4,006	0	4,006
431 Equal Opportunity &	633	0	633
371 Grants Administration	8,434	0	8,434
101 MAYOR	3,162	0	3,162
111-5 COMMISSIONERS	7,801	0	7,801
151 NET - NEIGHBORHOOD	16,235	0	16,235
150.3 OFFICE OF FILM AND	1,054	0	1,054
152 CODE COMPLIANCE	10,121	0	10,121
181-9 FIRE-RESCUE	176,057	0	176,057
190-1 POLICE	371,089	0	371,089
201-9 PUBLIC WORKS	26,777	0	26,777
211-3 SOLID WASTE	41,747	0	41,747
221 DEPT OF REAL ESTATE	11,385	0	11,385
242 GSA PROPERTY MNGT	8,012	0	8,012



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
245 GSA	1,687	0	1,687
281-4 BUILDING	17,711	0	17,711
291-8 PARKS &	197,563	0	197,563
341.351-5 PLANNING &	12,862	0	12,862
381 COMMUNICATIONS	2,320	0	2,320
401 CIP &	8,012	0	8,012
910 CD-COMMUNITY &	13,916	0	13,916
950 CIVILIAN	843	0	843
980 ND - NON	2,530	0	2,530
Direct Billed	0	0	0
Total	3,117,282	2,088,579	1,028,703



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FINANCE – GENERAL ACCOUNTING

The Department of Finance - General Accounting Division maintains and balances accounts; analyzes and reconciles financial records and reports; prepares schedules and reports for year-end close; prepares monthly and annual trial balance reports and statements; reviews, monitors and reconciles projects and grants, fixed assets, general ledger revenues and expenditures. Staff performs all the accounting functions of City government including payroll and accounts payable check issuance.

Costs of the Finance - General 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 by department.

Accounts Payable: Activities related to accounts payable have been allocated based on the number of invoices by department.

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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,395,237			28,395,237
Major Machinery and Equipment	0			
Depreciation	(25,578,365)			
Total Deductions:	(25,578,365)			(25,578,365)
Building Depreciation	26,466		26,466	
Equipment Depreciation	23,482		23,482	
141 Civil Service Board	2,315	263	2,578	
150 City Manager's Office	19,216	2,447	21,663	
160 Finance - Director's Office	797,579	101,345	898,924	
161 Finance - General Accounting		124,894	124,894	
162 Finance - Treasury Management		781	781	
163 Finance - Financial System Services		7,000	7,000	
171-4 Human Resources		22,957	22,957	
243 GSA - Miami Riverside Center		87,130	87,130	
244 GSA - Graphics		66	66	
251 Information Technology		132,415	132,415	
261 Procurement		2,460	2,460	
271 Auditor General		3,449	3,449	
301-3 Risk Management		11,862	11,862	
431 Equal Opportunity & Diversity		2,255	2,255	
Total Allocated Additions:	869,058	499,324	1,368,382	1,368,382
Total To Be Allocated:	3,685,930	499,324		4,185,254



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	1,542,433	107,970	293,062	293,062	154,243
Fringe Benefits	118,657	8,306	22,545	22,545	11,866
Other Expense & Cost					
Retirement Contribution	656,100	45,927	124,659	124,659	65,610
Life and Health Insurance	332,300	23,261	63,137	63,137	33,230
Workers' Compensation	52,000	3,640	9,880	9,880	5,200
Professional Services	96,414	6,749	18,319	18,319	9,641
Travel and Per Diem	3,918	274	744	744	392
Postage	9,856	690	1,873	1,873	986
Rentals and Leases	1,157	81	220	220	116
Repair and Maintenance	0	0	0	0	0
Office Supplies & Minor Equipment	2,288	160	435	435	229
Publications, Subscriptions, & Membershi	1,749	122	332	332	175
*Major Machinery and Equipment	0	0	0	0	0
*Depreciation	25,578,365	25,578,365	0	0	0
Departmental Totals					
Total Expenditures	28,395,237	25,775,545	535,206	535,206	281,688
Deductions					
Total Deductions	(25,578,365)	(25,578,365)	0	0	0
Functional Cost					
Functional Cost	2,816,872	197,180	535,206	535,206	281,688
Allocation Step 1					
Inbound- All Others	869,058	869,058	0	0	0
Reallocate Admin Costs		(1,066,238)	217,833	217,833	114,649
1st Allocation	3,685,930	0	753,039	753,039	396,337
Allocation Step 2					
Inbound- All Others	499,324	499,324	0	0	0
Reallocate Admin Costs		(499,324)	102,012	102,012	53,691
2nd Allocation	499,324	0	102,012	102,012	53,691



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	4,185,254	0	855,051	855,051	450,028



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	293,062	339,337	61,697
Fringe Benefits	22,545	26,104	4,746
Other Expense & Cost			
Retirement Contribution	124,659	144,342	26,244
Life and Health Insurance	63,137	73,106	13,292
Workers' Compensation	9,880	11,440	2,080
Professional Services	18,319	21,210	3,857
Travel and Per Diem	744	863	157
Postage	1,873	2,167	394
Rentals and Leases	220	254	46
Repair and Maintenance	0	0	0
Office Supplies & Minor Equipment	435	502	92
Publications, Subscriptions, & Membershi	332	386	70
*Major Machinery and Equipment	0	0	0
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	535,206	619,711	112,675
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	535,206	619,711	112,675
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	217,833	252,230	45,860
1st Allocation	753,039	871,941	158,535
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	102,012	118,121	21,476
2nd Allocation	102,012	118,121	21,476



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	855,051	990,062	180,011



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	3,844	0.6595	4,967		4,967		4,967
131 City Attorney	1,263	0.2167	1,632		1,632		1,632
141 Civil Service Board	435	0.0746	562		562		562
150 City Manager's Office	1,838	0.3154	2,375		2,375		2,375
150.2 Agenda Coordination	316	0.0542	408		408		408
160 Finance - Director's Office	1,080	0.1853	1,395		1,395		1,395
161 Finance - General Accounting	380	0.0652	491		491		491
162 Finance - Treasury Management	116,883	20.0542	151,016		151,016	20,784	171,800
163 Finance - Financial System Services	162	0.0278	209		209	29	238
171-4 Human Resources	1,513	0.2596	1,955		1,955	269	2,224
231 Management and Budget	973	0.1669	1,257		1,257	173	1,430
241 GSA - Administration	1,840	0.3157	2,377		2,377	327	2,704
243 GSA - Miami Riverside Center	1,487	0.2551	1,921		1,921	264	2,185
244 GSA - Graphics	827	0.1419	1,069		1,069	147	1,216
246 GSA - Light Fleet	8,774	1.5054	11,336		11,336	1,560	12,896
247 GSA - Heavy Fleet	7,773	1.3337	10,043		10,043	1,382	11,425
251 Information Technology	4,163	0.7143	5,379		5,379	740	6,119
261 Procurement	957	0.1642	1,236		1,236	170	1,406
271 Auditor General	612	0.1050	791		791	109	900
301-3 Risk Management	5,475	0.9394	7,074		7,074	974	8,048
431 Equal Opportunity & Diversity	319	0.0547	412		412	57	469
371 Grants Administration	3,600	0.6177	4,651		4,651	640	5,291
101 MAYOR	1,467	0.2517	1,895		1,895	261	2,156
111-5 COMMISSIONERS	3,870	0.6640	5,000		5,000	688	5,688
151 NET - NEIGHBORHOOD	4,017	0.6892	5,190		5,190	714	5,904



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	507	0.0870	655		655	90	745
152 CODE COMPLIANCE	1,966	0.3373	2,540		2,540	350	2,890
181-9 FIRE-RESCUE	37,388	6.4149	48,306		48,306	6,648	54,954
190-1 POLICE	29,894	5.1291	38,624		38,624	5,316	43,940
201-9 PUBLIC WORKS	12,431	2.1329	16,061		16,061	2,210	18,271
211-3 SOLID WASTE	10,145	1.7406	13,108		13,108	1,804	14,912
221 DEPT OF REAL ESTATE & ASSET	93,513	16.0445	120,821		120,821	16,629	137,450
242 GSA PROPERTY MNGT	4,911	0.8426	6,345		6,345	873	7,218
245 GSA COMMUNICATIONS SERVICES	1,491	0.2558	1,926		1,926	265	2,191
281-4 BUILDING	10,337	1.7736	13,356		13,356	1,838	15,194
291-8 PARKS & RECREATION	151,244	25.9497	195,414		195,414	26,897	222,311
341.351-5 PLANNING & ZONING	8,805	1.5107	11,376		11,376	1,566	12,942
381 COMMUNICATIONS	994	0.1705	1,284		1,284	177	1,461
401 CIP & TRANSPORTATION	10,027	1.7204	12,955		12,955	1,783	14,738
910 CD-COMMUNITY & ECONOMIC	12,480	2.1413	16,125		16,125	2,219	18,344
920 CRA - COMMUNITY	5,281	0.9061	6,823		6,823	939	7,762
930 LIBERTY CITY	558	0.0957	721		721	99	820
940 VIRGINIA KEY	13,921	2.3885	17,986		17,986	2,475	20,461
950 CIVILIAN INVESTIGATIVE PANEL	1,065	0.1827	1,376		1,376	189	1,565
960 PENSION	260	0.0446	336		336	46	382
970 COMPONENT UNITS	3	0.0005	4		4	1	5
980 ND - NON DEPARTMENTAL	1,746	0.2996	2,256		2,256	310	2,566
SubTotal	582,835	100.0000	753,039		753,039	102,012	855,051
Total	582,835	100.0000	753,039		753,039	102,012	855,051



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	514	0.6639	4,999		4,999		4,999
131 City Attorney	170	0.2196	1,653		1,653		1,653
141 Civil Service Board	36	0.0465	350		350		350
150 City Manager's Office	218	0.2816	2,120		2,120		2,120
150.2 Agenda Coordination	29	0.0375	282		282		282
160 Finance - Director's Office	150	0.1937	1,459		1,459		1,459
161 Finance - General Accounting	49	0.0633	477		477		477
162 Finance - Treasury Management	137	0.1769	1,332		1,332	183	1,515
163 Finance - Financial System Services	1	0.0013	10		10	1	11
171-4 Human Resources	234	0.3022	2,276		2,276	313	2,589
231 Management and Budget	126	0.1627	1,225		1,225	169	1,394
241 GSA - Administration	261	0.3371	2,538		2,538	349	2,887
243 GSA - Miami Riverside Center	312	0.4030	3,034		3,034	417	3,451
244 GSA - Graphics	93	0.1201	904		904	124	1,028
246 GSA - Light Fleet	7,901	10.2045	76,843		76,843	10,569	87,412
247 GSA - Heavy Fleet	5,226	6.7496	50,827		50,827	6,991	57,818
251 Information Technology	1,022	1.3200	9,940		9,940	1,367	11,307
261 Procurement	256	0.3306	2,490		2,490	342	2,832
271 Auditor General	62	0.0801	603		603	83	686
301-3 Risk Management	301	0.3888	2,927		2,927	403	3,330
431 Equal Opportunity & Diversity	27	0.0349	263		263	36	299
371 Grants Administration	696	0.8989	6,769		6,769	931	7,700
101 MAYOR	153	0.1976	1,488		1,488	205	1,693
111-5 COMMISSIONERS	498	0.6432	4,843		4,843	666	5,509
151 NET - NEIGHBORHOOD	256	0.3306	2,490		2,490	342	2,832



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	34	0.0439	331		331	45	376
152 CODE COMPLIANCE	414	0.5347	4,026		4,026	554	4,580
181-9 FIRE-RESCUE	6,392	8.2555	62,167		62,167	8,550	70,717
190-1 POLICE	8,813	11.3823	85,713		85,713	11,789	97,502
201-9 PUBLIC WORKS	1,838	2.3738	17,876		17,876	2,459	20,335
211-3 SOLID WASTE	1,025	1.3238	9,969		9,969	1,371	11,340
221 DEPT OF REAL ESTATE & ASSET	2,469	3.1888	24,013		24,013	3,303	27,316
242 GSA PROPERTY MNGT	956	1.2347	9,298		9,298	1,279	10,577
245 GSA COMMUNICATIONS SERVICES	241	0.3113	2,344		2,344	322	2,666
281-4 BUILDING	763	0.9854	7,421		7,421	1,021	8,442
291-8 PARKS & RECREATION	6,708	8.6636	65,241		65,241	8,973	74,214
341.351-5 PLANNING & ZONING	451	0.5825	4,386		4,386	603	4,989
381 COMMUNICATIONS	122	0.1576	1,187		1,187	163	1,350
401 CIP & TRANSPORTATION	4,783	6.1774	46,518		46,518	6,398	52,916
910 CD-COMMUNITY & ECONOMIC	20,934	27.0370	203,602		203,602	28,005	231,607
920 CRA - COMMUNITY	1,610	2.0794	15,659		15,659	2,154	17,813
930 LIBERTY CITY	108	0.1395	1,050		1,050	144	1,194
940 VIRGINIA KEY	257	0.3319	2,500		2,500	344	2,844
950 CIVILIAN INVESTIGATIVE PANEL	146	0.1886	1,420		1,420	195	1,615
980 ND - NON DEPARTMENTAL	635	0.8201	6,176		6,176	849	7,025
SubTotal	77,427	100.0000	753,039		753,039	102,012	855,051
Total	77,427	100.0000	753,039		753,039	102,012	855,051



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	35	0.1117	443		443		443
131 City Attorney	62	0.1979	784		784		784
141 Civil Service Board	2	0.0064	25		25		25
150 City Manager's Office	97	0.3096	1,227		1,227		1,227
150.2 Agenda Coordination	2	0.0064	25		25		25
160 Finance - Director's Office	91	0.2904	1,151		1,151		1,151
161 Finance - General Accounting	9,416	30.0534	119,113		119,113		119,113
162 Finance - Treasury Management	157	0.5011	1,986		1,986	390	2,376
171-4 Human Resources	52	0.1660	658		658	129	787
231 Management and Budget	23	0.0734	291		291	57	348
241 GSA - Administration	191	0.6096	2,416		2,416	474	2,890
243 GSA - Miami Riverside Center	21	0.0670	266		266	52	318
244 GSA - Graphics	45	0.1436	569		569	112	681
246 GSA - Light Fleet	1,516	4.8387	19,177		19,177	3,764	22,941
247 GSA - Heavy Fleet	66	0.2107	835		835	164	999
251 Information Technology	517	1.6501	6,540		6,540	1,284	7,824
261 Procurement	23	0.0734	291		291	57	348
271 Auditor General	9	0.0287	114		114	22	136
301-3 Risk Management	20	0.0638	253		253	50	303
371 Grants Administration	19	0.0606	240		240	47	287
101 MAYOR	7	0.0223	89		89	17	106
111-5 COMMISSIONERS	31	0.0989	392		392	77	469
151 NET - NEIGHBORHOOD	92	0.2936	1,164		1,164	228	1,392
150.3 OFFICE OF FILM AND	3	0.0096	38		38	7	45
152 CODE COMPLIANCE	55	0.1755	696		696	137	833



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
181-9 FIRE-RESCUE	5,793	18.4897	73,281		73,281	14,382	87,663
190-1 POLICE	8,233	26.2775	104,147		104,147	20,442	124,589
201-9 PUBLIC WORKS	265	0.8458	3,352		3,352	658	4,010
211-3 SOLID WASTE	295	0.9416	3,732		3,732	732	4,464
221 DEPT OF REAL ESTATE & ASSET	1,098	3.5045	13,890		13,890	2,726	16,616
242 GSA PROPERTY MNGT	94	0.3000	1,189		1,189	233	1,422
245 GSA COMMUNICATIONS SERVICES	60	0.1915	759		759	149	908
281-4 BUILDING	119	0.3798	1,505		1,505	295	1,800
291-8 PARKS & RECREATION	1,383	4.4142	17,495		17,495	3,434	20,929
341.351-5 PLANNING & ZONING	125	0.3990	1,581		1,581	310	1,891
381 COMMUNICATIONS	184	0.5873	2,328		2,328	457	2,785
401 CIP & TRANSPORTATION	835	2.6651	10,563		10,563	2,073	12,636
910 CD-COMMUNITY & ECONOMIC	53	0.1692	670		670	132	802
920 CRA - COMMUNITY	121	0.3862	1,531		1,531	300	1,831
930 LIBERTY CITY	1	0.0032	13		13	2	15
940 VIRGINIA KEY	86	0.2745	1,088		1,088	214	1,302
950 CIVILIAN INVESTIGATIVE PANEL	8	0.0255	101		101	20	121
970 COMPONENT UNITS	1	0.0032	13		13	2	15
980 ND - NON DEPARTMENTAL	25	0.0798	316		316	62	378
SubTotal	31,331	100.0000	396,337		396,337	53,691	450,028
Total	31,331	100.0000	396,337		396,337	53,691	450,028



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	10	12.6582	95,321		95,321	12,913	108,234
181-9 FIRE-RESCUE	10	12.6582	95,321		95,321	12,913	108,234
190-1 POLICE	14	17.7215	133,450		133,450	18,078	151,528
291-8 PARKS & RECREATION	7	8.8608	66,725		66,725	9,039	75,764
401 CIP & TRANSPORTATION	3	3.7975	28,596		28,596	3,874	32,470
910 CD-COMMUNITY & ECONOMIC	35	44.3038	333,626		333,626	45,195	378,821
SubTotal	79	100.0000	753,039		753,039	102,012	855,051
Total	79	100.0000	753,039		753,039	102,012	855,051

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Activity - Payroll	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2453	2,139		2,139		2,139
131 City Attorney	53	1.0836	9,449		9,449		9,449
141 Civil Service Board	6	0.1227	1,070		1,070		1,070
150 City Manager's Office	24	0.4907	4,279		4,279		4,279
150.2 Agenda Coordination	3	0.0613	535		535		535
160 Finance - Director's Office	7	0.1431	1,248		1,248		1,248
161 Finance - General Accounting	27	0.5520	4,813		4,813		4,813
162 Finance - Treasury Management	32	0.6543	5,705		5,705	794	6,499
163 Finance - Financial System Services	3	0.0613	535		535	74	609
171-4 Human Resources	40	0.8178	7,131		7,131	993	8,124
231 Management and Budget	17	0.3476	3,031		3,031	422	3,453
241 GSA - Administration	7	0.1431	1,248		1,248	174	1,422
243 GSA - Miami Riverside Center	10	0.2045	1,783		1,783	248	2,031
244 GSA - Graphics	5	0.1022	891		891	124	1,015
246 GSA - Light Fleet	36	0.7360	6,418		6,418	894	7,312
247 GSA - Heavy Fleet	34	0.6952	6,061		6,061	844	6,905
251 Information Technology	69	1.4108	12,301		12,301	1,713	14,014
261 Procurement	19	0.3885	3,387		3,387	472	3,859
271 Auditor General	10	0.2045	1,783		1,783	248	2,031
301-3 Risk Management	19	0.3885	3,387		3,387	472	3,859
431 Equal Opportunity & Diversity	3	0.0613	535		535	74	609
371 Grants Administration	40	0.8178	7,131		7,131	993	8,124
101 MAYOR	15	0.3067	2,674		2,674	372	3,046
111-5 COMMISSIONERS	37	0.7565	6,596		6,596	918	7,514
151 NET - NEIGHBORHOOD	77	1.5743	13,727		13,727	1,911	15,638



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5	0.1022	891		891	124	1,015
152 CODE COMPLIANCE	48	0.9814	8,557		8,557	1,191	9,748
181-9 FIRE-RESCUE	835	17.0722	148,859		148,859	20,725	169,584
190-1 POLICE	1,760	35.9846	313,765		313,765	43,686	357,451
201-9 PUBLIC WORKS	127	2.5966	22,641		22,641	3,152	25,793
211-3 SOLID WASTE	198	4.0483	35,298		35,298	4,914	40,212
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	9,627		9,627	1,340	10,967
242 GSA PROPERTY MNGT	38	0.7769	6,774		6,774	943	7,717
245 GSA COMMUNICATIONS SERVICES	8	0.1636	1,426		1,426	199	1,625
281-4 BUILDING	84	1.7174	14,975		14,975	2,085	17,060
291-8 PARKS & RECREATION	937	19.1576	167,043		167,043	23,257	190,300
341.351-5 PLANNING & ZONING	61	1.2472	10,875		10,875	1,514	12,389
381 COMMUNICATIONS	11	0.2249	1,961		1,961	273	2,234
401 CIP & TRANSPORTATION	38	0.7769	6,774		6,774	943	7,717
910 CD-COMMUNITY & ECONOMIC	66	1.3494	11,766		11,766	1,638	13,404
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	713		713	99	812
980 ND - NON DEPARTMENTAL	12	0.2453	2,139		2,139	298	2,437
SubTotal	4,891	100.0000	871,941		871,941	118,121	990,062
Total	4,891	100.0000	871,941		871,941	118,121	990,062

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	158,535		158,535	21,476	180,011
SubTotal	100	100.0000	158,535		158,535	21,476	180,011
Total	100	100.0000	158,535		158,535	21,476	180,011

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	12,548	4,967	4,999	443	0	2,139	0
131 City Attorney	13,518	1,632	1,653	784	0	9,449	0
141 Civil Service Board	2,007	562	350	25	0	1,070	0
150 City Manager's Office	10,001	2,375	2,120	1,227	0	4,279	0
150.2 Agenda Coordination	1,250	408	282	25	0	535	0
160 Finance - Director's Office	5,253	1,395	1,459	1,151	0	1,248	0
161 Finance - General	124,894	491	477	119,113	0	4,813	0
162 Finance - Treasury	182,190	171,800	1,515	2,376	0	6,499	0
163 Finance - Financial	858	238	11	0	0	609	0
171-4 Human Resources	13,724	2,224	2,589	787	0	8,124	0
231 Management and Budget	6,625	1,430	1,394	348	0	3,453	0
241 GSA - Administration	9,903	2,704	2,887	2,890	0	1,422	0
243 GSA - Miami Riverside	7,985	2,185	3,451	318	0	2,031	0
244 GSA - Graphics	3,940	1,216	1,028	681	0	1,015	0
246 GSA - Light Fleet	130,561	12,896	87,412	22,941	0	7,312	0
247 GSA - Heavy Fleet	77,147	11,425	57,818	999	0	6,905	0
251 Information Technology	39,264	6,119	11,307	7,824	0	14,014	0
261 Procurement	8,445	1,406	2,832	348	0	3,859	0
271 Auditor General	3,753	900	686	136	0	2,031	0
301-3 Risk Management	15,540	8,048	3,330	303	0	3,859	0
431 Equal Opportunity &	1,377	469	299	0	0	609	0
371 Grants Administration	129,636	5,291	7,700	287	108,234	8,124	0
101 MAYOR	7,001	2,156	1,693	106	0	3,046	0
111-5 COMMISSIONERS	19,180	5,688	5,509	469	0	7,514	0
151 NET - NEIGHBORHOOD	25,766	5,904	2,832	1,392	0	15,638	0
150.3 OFFICE OF FILM AND	2,181	745	376	45	0	1,015	0
152 CODE COMPLIANCE	18,051	2,890	4,580	833	0	9,748	0
181-9 FIRE-RESCUE	491,152	54,954	70,717	87,663	108,234	169,584	0
190-1 POLICE	775,010	43,940	97,502	124,589	151,528	357,451	0
201-9 PUBLIC WORKS	68,409	18,271	20,335	4,010	0	25,793	0
211-3 SOLID WASTE	70,928	14,912	11,340	4,464	0	40,212	0
221 DEPT OF REAL ESTATE	192,349	137,450	27,316	16,616	0	10,967	0
242 GSA PROPERTY MNGT	26,934	7,218	10,577	1,422	0	7,717	0



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	7,390	2,191	2,666	908	0	1,625	0
281-4 BUILDING	42,496	15,194	8,442	1,800	0	17,060	0
291-8 PARKS &	583,518	222,311	74,214	20,929	75,764	190,300	0
341.351-5 PLANNING &	32,211	12,942	4,989	1,891	0	12,389	0
381 COMMUNICATIONS	7,830	1,461	1,350	2,785	0	2,234	0
401 CIP &	120,477	14,738	52,916	12,636	32,470	7,717	0
910 CD-COMMUNITY &	642,978	18,344	231,607	802	378,821	13,404	0
920 CRA - COMMUNITY	27,406	7,762	17,813	1,831	0	0	0
930 LIBERTY CITY	2,029	820	1,194	15	0	0	0
940 VIRGINIA KEY	24,607	20,461	2,844	1,302	0	0	0
950 CIVILIAN	4,113	1,565	1,615	121	0	812	0
960 PENSION	382	382	0	0	0	0	0
970 COMPONENT UNITS	20	5	0	15	0	0	0
980 ND - NON	12,406	2,566	7,025	378	0	2,437	0
999 OTHER	180,011	0	0	0	0	0	180,011
Direct Billed	0	0	0	0	0	0	0
Total	4,185,254	855,051	855,051	450,028	855,051	990,062	180,011



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FINANCE – TREASURY MANAGEMENT

The Department of Finance – Treasury Management manages and coordinates cash flow and investment portfolio; coordinates debt issuance with financial advisors and bond counsel; monitors bond payments to ensure indenture compliance; ensures payment of debt service; receives, records, and deposits cash receipts; and issues business tax receipts and other licenses. In addition, 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 Finance - 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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	126,101,392			126,101,392
Debt Service	(122,593,624)			
Transfer and Others	(15,210)			
Depreciation	(32,229)			
Total Deductions:	(122,641,063)			(122,641,063)
Building Depreciation	10,827		10,827	
Equipment Depreciation	9,606		9,606	
141 Civil Service Board	2,744	312	3,056	
150 City Manager's Office	22,774	2,900	25,674	
160 Finance - Director's Office	927,276	117,825	1,045,101	
161 Finance - General Accounting	160,039	22,151	182,190	
162 Finance - Treasury Management		240,316	240,316	
163 Finance - Financial System Services		34,650	34,650	
171-4 Human Resources		26,925	26,925	
243 GSA - Miami Riverside Center		45,658	45,658	
244 GSA - Graphics		1,332	1,332	
251 Information Technology		54,738	54,738	
261 Procurement		3,025	3,025	
271 Auditor General		4,003	4,003	
301-3 Risk Management		14,059	14,059	
431 Equal Opportunity & Diversity		2,673	2,673	
Total Allocated Additions:	1,133,266	570,567	1,703,833	1,703,833
Total To Be Allocated:	4,593,595	570,567		5,164,162



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Wages & Benefits					
Salaries	1,789,862	143,189	429,567	501,162	429,567
Fringe Benefits	141,603	11,328	33,985	39,649	33,985
Other Expense & Cost					
Retirement Contribution	622,200	49,776	149,328	174,216	149,328
Life and Health Insurance	378,100	30,248	90,744	105,868	90,744
Workers' Compensation	49,500	3,960	11,880	13,860	11,880
Professional Service	195,671	15,654	46,961	54,787	46,961
Travel and Per Diem	724	58	174	202	174
Communications and Relations	50	4	12	14	12
Postage	108,925	8,714	26,142	30,499	26,142
Rentals and Leases	1,350	108	324	378	324
Office Supplies & Minor Equipment	172,344	13,788	41,363	48,255	41,363
*Debt Service	122,593,624	122,593,624	0	0	0
*Transfer and Others	15,210	15,210	0	0	0
*Depreciation	32,229	32,229	0	0	0
Departmental Totals					
Total Expenditures	126,101,392	122,917,890	830,480	968,890	830,480
Deductions					
Total Deductions	(122,641,063)	(122,641,063)	0	0	0
Functional Cost					
Functional Cost	3,460,329	276,827	830,480	968,890	830,480
Allocation Step 1					
Inbound- All Others	1,133,266	1,133,266	0	0	0
Reallocate Admin Costs		(1,410,093)	367,851	429,158	367,851
1st Allocation	4,593,595	0	1,198,331	1,398,048	1,198,331
Allocation Step 2					
Inbound- All Others	570,567	570,567	0	0	0
Reallocate Admin Costs		(570,567)	148,844	173,650	148,844
2nd Allocation	570,567	0	148,844	173,650	148,844



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Total For 00090 162 Finance - Treasury					
Total Allocated	5,164,162	0	1,347,175	1,571,698	1,347,175



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	214,783	71,594
Fringe Benefits	16,992	5,664
Other Expense & Cost		
Retirement Contribution	74,664	24,888
Life and Health Insurance	45,372	15,124
Workers' Compensation	5,940	1,980
Professional Service	23,481	7,827
Travel and Per Diem	87	29
Communications and Relations	6	2
Postage	13,071	4,357
Rentals and Leases	162	54
Office Supplies & Minor Equipment	20,681	6,894
*Debt Service	0	0
*Transfer and Others	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	415,239	138,413
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	415,239	138,413
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	183,925	61,308
1st Allocation	599,164	199,721
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	74,422	24,807
2nd Allocation	74,422	24,807



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Total For 00090 162 Finance - Treasury		
Total Allocated	673,586	224,528



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	3,844	0.6595	7,903		7,903		7,903
131 City Attorney	1,263	0.2167	2,597		2,597		2,597
141 Civil Service Board	435	0.0746	894		894		894
150 City Manager's Office	1,838	0.3154	3,779		3,779		3,779
150.2 Agenda Coordination	316	0.0542	650		650		650
160 Finance - Director's Office	1,080	0.1853	2,221		2,221		2,221
161 Finance - General Accounting	380	0.0652	781		781		781
162 Finance - Treasury Management	116,883	20.0542	240,316		240,316		240,316
163 Finance - Financial System Services	162	0.0278	333		333	53	386
171-4 Human Resources	1,513	0.2596	3,111		3,111	493	3,604
231 Management and Budget	973	0.1669	2,001		2,001	317	2,318
241 GSA - Administration	1,840	0.3157	3,783		3,783	600	4,383
243 GSA - Miami Riverside Center	1,487	0.2551	3,057		3,057	485	3,542
244 GSA - Graphics	827	0.1419	1,700		1,700	269	1,969
246 GSA - Light Fleet	8,774	1.5054	18,040		18,040	2,859	20,899
247 GSA - Heavy Fleet	7,773	1.3337	15,982		15,982	2,533	18,515
251 Information Technology	4,163	0.7143	8,559		8,559	1,356	9,915
261 Procurement	957	0.1642	1,968		1,968	312	2,280
271 Auditor General	612	0.1050	1,258		1,258	199	1,457
301-3 Risk Management	5,475	0.9394	11,257		11,257	1,784	13,041
431 Equal Opportunity & Diversity	319	0.0547	656		656	104	760
371 Grants Administration	3,600	0.6177	7,402		7,402	1,173	8,575
101 MAYOR	1,467	0.2517	3,016		3,016	478	3,494
111-5 COMMISSIONERS	3,870	0.6640	7,957		7,957	1,261	9,218
151 NET - NEIGHBORHOOD	4,017	0.6892	8,259		8,259	1,309	9,568



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	507	0.0870	1,042		1,042	165	1,207
152 CODE COMPLIANCE	1,966	0.3373	4,042		4,042	641	4,683
181-9 FIRE-RESCUE	37,388	6.4149	76,871		76,871	12,183	89,054
190-1 POLICE	29,894	5.1291	61,463		61,463	9,741	71,204
201-9 PUBLIC WORKS	12,431	2.1329	25,559		25,559	4,051	29,610
211-3 SOLID WASTE	10,145	1.7406	20,859		20,859	3,306	24,165
221 DEPT OF REAL ESTATE & ASSET	93,513	16.0445	192,266		192,266	30,471	222,737
242 GSA PROPERTY MNGT	4,911	0.8426	10,097		10,097	1,600	11,697
245 GSA COMMUNICATIONS SERVICES	1,491	0.2558	3,066		3,066	486	3,552
281-4 BUILDING	10,337	1.7736	21,253		21,253	3,368	24,621
291-8 PARKS & RECREATION	151,244	25.9497	310,963		310,963	49,279	360,242
341.351-5 PLANNING & ZONING	8,805	1.5107	18,103		18,103	2,869	20,972
381 COMMUNICATIONS	994	0.1705	2,044		2,044	324	2,368
401 CIP & TRANSPORTATION	10,027	1.7204	20,616		20,616	3,267	23,883
910 CD-COMMUNITY & ECONOMIC	12,480	2.1413	25,659		25,659	4,067	29,726
920 CRA - COMMUNITY	5,281	0.9061	10,858		10,858	1,721	12,579
930 LIBERTY CITY	558	0.0957	1,147		1,147	182	1,329
940 VIRGINIA KEY	13,921	2.3885	28,622		28,622	4,536	33,158
950 CIVILIAN INVESTIGATIVE PANEL	1,065	0.1827	2,190		2,190	347	2,537
960 PENSION	260	0.0446	535		535	85	620
970 COMPONENT UNITS	3	0.0005	6		6	1	7
980 ND - NON DEPARTMENTAL	1,746	0.2996	3,590		3,590	569	4,159
SubTotal	582,835	100.0000	1,198,331		1,198,331	148,844	1,347,175
Total	582,835	100.0000	1,198,331		1,198,331	148,844	1,347,175



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	286	0.1213	1,696		1,696		1,696
131 City Attorney	32	0.0136	190		190		190
141 Civil Service Board	6	0.0025	36		36		36
150 City Manager's Office	291	0.1234	1,725		1,725		1,725
171-4 Human Resources	32	0.0136	190		190	24	214
231 Management and Budget	1	0.0004	6		6	1	7
241 GSA - Administration	2	0.0008	12		12	1	13
244 GSA - Graphics	2	0.0008	12		12	1	13
246 GSA - Light Fleet	20	0.0085	119		119	15	134
247 GSA - Heavy Fleet	8	0.0034	47		47	6	53
251 Information Technology	79	0.0335	468		468	58	526
261 Procurement	1	0.0004	6		6	1	7
301-3 Risk Management	3,953	1.6764	23,437		23,437	2,919	26,356
371 Grants Administration	5	0.0021	30		30	4	34
101 MAYOR	1	0.0004	6		6	1	7
111-5 COMMISSIONERS	3	0.0013	18		18	2	20
151 NET - NEIGHBORHOOD	48	0.0204	285		285	35	320
150.3 OFFICE OF FILM AND	4	0.0017	24		24	3	27
152 CODE COMPLIANCE	1,099	0.4661	6,516		6,516	811	7,327
181-9 FIRE-RESCUE	50,335	21.3467	298,437		298,437	37,165	335,602
190-1 POLICE	27,322	11.5870	161,992		161,992	20,174	182,166
201-9 PUBLIC WORKS	7,338	3.1120	43,507		43,507	5,418	48,925
211-3 SOLID WASTE	30,424	12.9026	180,384		180,384	22,464	202,848
221 DEPT OF REAL ESTATE & ASSET	8,315	3.5263	49,300		49,300	6,139	55,439
242 GSA PROPERTY MNGT	12	0.0051	71		71	9	80



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
281-4 BUILDING	68,402	29.0089	405,554		405,554	50,507	456,061
291-8 PARKS & RECREATION	8,897	3.7731	52,750		52,750	6,569	59,319
341.351-5 PLANNING & ZONING	27,151	11.5145	160,978		160,978	20,047	181,025
381 COMMUNICATIONS	1	0.0004	6		6	1	7
401 CIP & TRANSPORTATION	862	0.3656	5,111		5,111	636	5,747
910 CD-COMMUNITY & ECONOMIC	457	0.1938	2,710		2,710	337	3,047
920 CRA - COMMUNITY	64	0.0271	379		379	47	426
930 LIBERTY CITY	4	0.0017	24		24	3	27
940 VIRGINIA KEY	338	0.1433	2,004		2,004	250	2,254
980 ND - NON DEPARTMENTAL	3	0.0013	18		18	2	20
SubTotal	235,798	100.0000	1,398,048		1,398,048	173,650	1,571,698
Total	235,798	100.0000	1,398,048		1,398,048	173,650	1,571,698

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.0037	44		44		44
131 City Attorney	20	0.0368	440		440		440
150 City Manager's Office	281	0.5164	6,188		6,188		6,188
241 GSA - Administration	1	0.0018	22		22	3	25
247 GSA - Heavy Fleet	2	0.0037	44		44	6	50
251 Information Technology	1	0.0018	22		22	3	25
301-3 Risk Management	366	0.6726	8,060		8,060	1,007	9,067
371 Grants Administration	1	0.0018	22		22	3	25
152 CODE COMPLIANCE	727	1.3360	16,009		16,009	2,000	18,009
181-9 FIRE-RESCUE	8,170	15.0137	179,914		179,914	22,472	202,386
190-1 POLICE	19,981	36.7183	440,008		440,008	54,955	494,963
201-9 PUBLIC WORKS	794	1.4591	17,485		17,485	2,184	19,669
211-3 SOLID WASTE	13,848	25.4479	304,950		304,950	38,090	343,040
221 DEPT OF REAL ESTATE & ASSET	917	1.6851	20,193		20,193	2,522	22,715
281-4 BUILDING	3,297	6.0588	72,604		72,604	9,069	81,673
291-8 PARKS & RECREATION	1,529	2.8098	33,671		33,671	4,206	37,877
341.351-5 PLANNING & ZONING	4,014	7.3764	88,393		88,393	11,041	99,434
401 CIP & TRANSPORTATION	139	0.2554	3,061		3,061	382	3,443
910 CD-COMMUNITY & ECONOMIC	322	0.5917	7,091		7,091	886	7,977
920 CRA - COMMUNITY	2	0.0037	44		44	6	50
930 LIBERTY CITY	1	0.0018	22		22	3	25
940 VIRGINIA KEY	2	0.0037	44		44	6	50
SubTotal	54,417	100.0000	1,198,331		1,198,331	148,844	1,347,175
Total	54,417	100.0000	1,198,331		1,198,331	148,844	1,347,175



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	599,164		599,164	74,422	673,586
SubTotal	100	100.0000	599,164		599,164	74,422	673,586
Total	100	100.0000	599,164		599,164	74,422	673,586

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	199,721		199,721	24,807	224,528
SubTotal	100	100.0000	199,721		199,721	24,807	224,528
Total	100	100.0000	199,721		199,721	24,807	224,528

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	9,643	7,903	1,696	44	0	0
131 City Attorney	3,227	2,597	190	440	0	0
141 Civil Service Board	930	894	36	0	0	0
150 City Manager's Office	11,692	3,779	1,725	6,188	0	0
150.2 Agenda Coordination	650	650	0	0	0	0
160 Finance - Director's Office	2,221	2,221	0	0	0	0
161 Finance - General	781	781	0	0	0	0
162 Finance - Treasury	240,316	240,316	0	0	0	0
163 Finance - Financial	386	386	0	0	0	0
171-4 Human Resources	3,818	3,604	214	0	0	0
231 Management and Budget	2,325	2,318	7	0	0	0
241 GSA - Administration	4,421	4,383	13	25	0	0
243 GSA - Miami Riverside	3,542	3,542	0	0	0	0
244 GSA - Graphics	1,982	1,969	13	0	0	0
246 GSA - Light Fleet	21,033	20,899	134	0	0	0
247 GSA - Heavy Fleet	18,618	18,515	53	50	0	0
251 Information Technology	10,466	9,915	526	25	0	0
261 Procurement	2,287	2,280	7	0	0	0
271 Auditor General	1,457	1,457	0	0	0	0
301-3 Risk Management	48,464	13,041	26,356	9,067	0	0
431 Equal Opportunity &	760	760	0	0	0	0
371 Grants Administration	8,634	8,575	34	25	0	0
101 MAYOR	3,501	3,494	7	0	0	0
111-5 COMMISSIONERS	9,238	9,218	20	0	0	0
151 NET - NEIGHBORHOOD	9,888	9,568	320	0	0	0
150.3 OFFICE OF FILM AND	1,234	1,207	27	0	0	0
152 CODE COMPLIANCE	30,019	4,683	7,327	18,009	0	0
181-9 FIRE-RESCUE	627,042	89,054	335,602	202,386	0	0
190-1 POLICE	748,333	71,204	182,166	494,963	0	0
201-9 PUBLIC WORKS	98,204	29,610	48,925	19,669	0	0
211-3 SOLID WASTE	570,053	24,165	202,848	343,040	0	0
221 DEPT OF REAL ESTATE	300,891	222,737	55,439	22,715	0	0
242 GSA PROPERTY MNGT	11,777	11,697	80	0	0	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	3,552	3,552	0	0	0	0
281-4 BUILDING	562,355	24,621	456,061	81,673	0	0
291-8 PARKS &	457,438	360,242	59,319	37,877	0	0
341.351-5 PLANNING &	301,431	20,972	181,025	99,434	0	0
381 COMMUNICATIONS	2,375	2,368	7	0	0	0
401 CIP &	33,073	23,883	5,747	3,443	0	0
910 CD-COMMUNITY &	40,750	29,726	3,047	7,977	0	0
920 CRA - COMMUNITY	13,055	12,579	426	50	0	0
930 LIBERTY CITY	1,381	1,329	27	25	0	0
940 VIRGINIA KEY	35,462	33,158	2,254	50	0	0
950 CIVILIAN	2,537	2,537	0	0	0	0
960 PENSION	620	620	0	0	0	0
970 COMPONENT UNITS	7	7	0	0	0	0
980 ND - NON	4,179	4,159	20	0	0	0
999 OTHER	898,114	0	0	0	673,586	224,528
Direct Billed	0	0	0	0	0	0
Total	5,164,162	1,347,175	1,571,698	1,347,175	673,586	224,528



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

FINANCE – FINANCIAL SYSTEM SERVICES

The Department of Finance – Financial System Services Division provides frontline support to all financial modules' end-users; analyzes special departmental procedures and information systems to determine the most feasible and cost effective methods to develop automated business processes, reports, and operating processes utilizing the Oracle-based Enterprise Resource Planning (ERP) and complimenting systems.

Costs of the Finance - Financial System Services division 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 the payroll system have been allocated based on the number of employees per department served.

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	377,112			377,112
Building Depreciation	2,407		2,407	
Equipment Depreciation	2,135		2,135	
141 Civil Service Board	257	29	286	
150 City Manager's Office	2,135	272	2,407	
160 Finance - Director's Office	139,857	17,770	157,627	
161 Finance - General Accounting	754	104	858	
162 Finance - Treasury Management	333	53	386	
163 Finance - Financial System Services		885	885	
171-4 Human Resources		2,358	2,358	
243 GSA - Miami Riverside Center		7,925	7,925	
251 Information Technology		11,951	11,951	
261 Procurement		406	406	
271 Auditor General		590	590	
301-3 Risk Management		1,318	1,318	
431 Equal Opportunity & Diversity		251	251	
Total Allocated Additions:	147,878	43,912	191,790	191,790
Total To Be Allocated:	524,990	43,912		568,902



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 163 Finance - Financial System Services**

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
Wages & Benefits					
Salaries	264,000	0	66,000	97,680	100,320
Fringe Benefits	28,132	0	7,033	10,409	10,690
Other Expense & Cost					
Retirement Contribution	41,300	0	10,325	15,281	15,694
Life and Health Insurance	22,900	0	5,725	8,473	8,702
Workers' Compensation	3,100	0	775	1,147	1,178
Professional Service	17,680	0	4,420	6,542	6,718
Departmental Totals					
Total Expenditures	377,112	0	94,278	139,532	143,302
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	377,112	0	94,278	139,532	143,302
Allocation Step 1					
Inbound- All Others	147,878	147,878	0	0	0
Reallocate Admin Costs		(147,878)	36,970	54,715	56,193
1st Allocation	524,990	0	131,248	194,247	199,495
Allocation Step 2					
Inbound- All Others	43,912	43,912	0	0	0
Reallocate Admin Costs		(43,912)	10,978	16,247	16,687
2nd Allocation	43,912	0	10,978	16,247	16,687
Total For 00100 163 Finance - Financial System					
Total Allocated	568,902	0	142,226	210,494	216,182



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	3,844	0.6595	866		866		866
131 City Attorney	1,263	0.2167	284		284		284
141 Civil Service Board	435	0.0746	98		98		98
150 City Manager's Office	1,838	0.3154	414		414		414
150.2 Agenda Coordination	316	0.0542	71		71		71
160 Finance - Director's Office	1,080	0.1853	243		243		243
161 Finance - General Accounting	380	0.0652	86		86		86
162 Finance - Treasury Management	116,883	20.0542	26,321		26,321		26,321
163 Finance - Financial System Services	162	0.0278	36		36		36
171-4 Human Resources	1,513	0.2596	341		341	36	377
231 Management and Budget	973	0.1669	219		219	23	242
241 GSA - Administration	1,840	0.3157	414		414	44	458
243 GSA - Miami Riverside Center	1,487	0.2551	335		335	36	371
244 GSA - Graphics	827	0.1419	186		186	20	206
246 GSA - Light Fleet	8,774	1.5054	1,976		1,976	211	2,187
247 GSA - Heavy Fleet	7,773	1.3337	1,750		1,750	187	1,937
251 Information Technology	4,163	0.7143	937		937	100	1,037
261 Procurement	957	0.1642	216		216	23	239
271 Auditor General	612	0.1050	138		138	15	153
301-3 Risk Management	5,475	0.9394	1,233		1,233	132	1,365
431 Equal Opportunity & Diversity	319	0.0547	72		72	8	80
371 Grants Administration	3,600	0.6177	811		811	87	898
101 MAYOR	1,467	0.2517	330		330	35	365
111-5 COMMISSIONERS	3,870	0.6640	871		871	93	964
151 NET - NEIGHBORHOOD	4,017	0.6892	905		905	97	1,002



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	507	0.0870	114		114	12	126
152 CODE COMPLIANCE	1,966	0.3373	443		443	47	490
181-9 FIRE-RESCUE	37,388	6.4149	8,419		8,419	899	9,318
190-1 POLICE	29,894	5.1291	6,732		6,732	719	7,451
201-9 PUBLIC WORKS	12,431	2.1329	2,799		2,799	299	3,098
211-3 SOLID WASTE	10,145	1.7406	2,285		2,285	244	2,529
221 DEPT OF REAL ESTATE & ASSET	93,513	16.0445	21,058		21,058	2,248	23,306
242 GSA PROPERTY MNGT	4,911	0.8426	1,106		1,106	118	1,224
245 GSA COMMUNICATIONS SERVICES	1,491	0.2558	336		336	36	372
281-4 BUILDING	10,337	1.7736	2,328		2,328	249	2,577
291-8 PARKS & RECREATION	151,244	25.9497	34,057		34,057	3,634	37,691
341.351-5 PLANNING & ZONING	8,805	1.5107	1,983		1,983	212	2,195
381 COMMUNICATIONS	994	0.1705	224		224	24	248
401 CIP & TRANSPORTATION	10,027	1.7204	2,258		2,258	241	2,499
910 CD-COMMUNITY & ECONOMIC	12,480	2.1413	2,810		2,810	300	3,110
920 CRA - COMMUNITY	5,281	0.9061	1,189		1,189	127	1,316
930 LIBERTY CITY	558	0.0957	126		126	13	139
940 VIRGINIA KEY	13,921	2.3885	3,135		3,135	335	3,470
950 CIVILIAN INVESTIGATIVE PANEL	1,065	0.1827	240		240	26	266
960 PENSION	260	0.0446	59		59	6	65
970 COMPONENT UNITS	3	0.0005	1		1		1
980 ND - NON DEPARTMENTAL	1,746	0.2996	393		393	42	435
SubTotal	582,835	100.0000	131,248		131,248	10,978	142,226
Total	582,835	100.0000	131,248		131,248	10,978	142,226



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	1.2469	2,422		2,422		2,422
131 City Attorney	11	1.3716	2,664		2,664		2,664
141 Civil Service Board	2	0.2494	484		484		484
150 City Manager's Office	16	1.9950	3,875		3,875		3,875
150.2 Agenda Coordination	3	0.3741	727		727		727
160 Finance - Director's Office	6	0.7481	1,453		1,453		1,453
161 Finance - General Accounting	24	2.9925	5,813		5,813		5,813
162 Finance - Treasury Management	29	3.6160	7,024		7,024		7,024
163 Finance - Financial System Services	3	0.3741	727		727		727
171-4 Human Resources	34	4.2394	8,235		8,235	791	9,026
231 Management and Budget	17	2.1197	4,117		4,117	396	4,513
241 GSA - Administration	7	0.8728	1,695		1,695	163	1,858
243 GSA - Miami Riverside Center	3	0.3741	727		727	70	797
244 GSA - Graphics	2	0.2494	484		484	47	531
246 GSA - Light Fleet	6	0.7481	1,453		1,453	140	1,593
247 GSA - Heavy Fleet	3	0.3741	727		727	70	797
251 Information Technology	38	4.7382	9,204		9,204	885	10,089
261 Procurement	18	2.2444	4,360		4,360	419	4,779
271 Auditor General	5	0.6234	1,211		1,211	116	1,327
301-3 Risk Management	12	1.4963	2,906		2,906	279	3,185
431 Equal Opportunity & Diversity	3	0.3741	727		727	70	797
371 Grants Administration	12	1.4963	2,906		2,906	279	3,185
101 MAYOR	4	0.4988	969		969	93	1,062
111-5 COMMISSIONERS	11	1.3716	2,664		2,664	256	2,920
151 NET - NEIGHBORHOOD	29	3.6160	7,024		7,024	675	7,699



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5	0.6234	1,211		1,211	116	1,327
152 CODE COMPLIANCE	22	2.7431	5,328		5,328	512	5,840
181-9 FIRE-RESCUE	90	11.2219	21,798		21,798	2,095	23,893
190-1 POLICE	101	12.5932	24,464		24,464	2,349	26,813
201-9 PUBLIC WORKS	30	3.7406	7,266		7,266	698	7,964
211-3 SOLID WASTE	22	2.7431	5,328		5,328	512	5,840
221 DEPT OF REAL ESTATE & ASSET	24	2.9925	5,813		5,813	559	6,372
242 GSA PROPERTY MNGT	7	0.8728	1,695		1,695	163	1,858
245 GSA COMMUNICATIONS SERVICES	3	0.3741	727		727	70	797
281-4 BUILDING	24	2.9925	5,813		5,813	559	6,372
291-8 PARKS & RECREATION	62	7.7307	15,017		15,017	1,443	16,460
341.351-5 PLANNING & ZONING	21	2.6185	5,086		5,086	489	5,575
381 COMMUNICATIONS	3	0.3741	727		727	70	797
401 CIP & TRANSPORTATION	34	4.2394	8,235		8,235	791	9,026
910 CD-COMMUNITY & ECONOMIC	32	3.9900	7,751		7,751	745	8,496
920 CRA - COMMUNITY	6	0.7481	1,453		1,453	140	1,593
930 LIBERTY CITY	2	0.2494	484		484	47	531
940 VIRGINIA KEY	3	0.3741	727		727	70	797
950 CIVILIAN INVESTIGATIVE PANEL	2	0.2494	484		484	47	531
980 ND - NON DEPARTMENTAL	1	0.1247	242		242	23	265
SubTotal	802	100.0000	194,247		194,247	16,247	210,494
Total	802	100.0000	194,247		194,247	16,247	210,494



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

Activity - Payroll (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2453	489		489		489
131 City Attorney	53	1.0836	2,162		2,162		2,162
141 Civil Service Board	6	0.1227	245		245		245
150 City Manager's Office	24	0.4907	979		979		979
150.2 Agenda Coordination	3	0.0613	122		122		122
160 Finance - Director's Office	7	0.1431	286		286		286
161 Finance - General Accounting	27	0.5520	1,101		1,101		1,101
162 Finance - Treasury Management	32	0.6543	1,305		1,305		1,305
163 Finance - Financial System Services	3	0.0613	122		122		122
171-4 Human Resources	40	0.8178	1,632		1,632	141	1,773
231 Management and Budget	17	0.3476	693		693	60	753
241 GSA - Administration	7	0.1431	286		286	25	311
243 GSA - Miami Riverside Center	10	0.2045	408		408	35	443
244 GSA - Graphics	5	0.1022	204		204	18	222
246 GSA - Light Fleet	36	0.7360	1,468		1,468	127	1,595
247 GSA - Heavy Fleet	34	0.6952	1,387		1,387	120	1,507
251 Information Technology	69	1.4108	2,814		2,814	244	3,058
261 Procurement	19	0.3885	775		775	67	842
271 Auditor General	10	0.2045	408		408	35	443
301-3 Risk Management	19	0.3885	775		775	67	842
431 Equal Opportunity & Diversity	3	0.0613	122		122	11	133
371 Grants Administration	40	0.8178	1,632		1,632	141	1,773
101 MAYOR	15	0.3067	612		612	53	665
111-5 COMMISSIONERS	37	0.7565	1,509		1,509	131	1,640
151 NET - NEIGHBORHOOD	77	1.5743	3,141		3,141	272	3,413



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

Activity - Payroll (Oracle)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150.3 OFFICE OF FILM AND	5	0.1022	204		204	18	222
152 CODE COMPLIANCE	48	0.9814	1,958		1,958	170	2,128
181-9 FIRE-RESCUE	835	17.0722	34,058		34,058	2,950	37,008
190-1 POLICE	1,760	35.9846	71,787		71,787	6,217	78,004
201-9 PUBLIC WORKS	127	2.5966	5,180		5,180	449	5,629
211-3 SOLID WASTE	198	4.0483	8,076		8,076	699	8,775
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	2,203		2,203	191	2,394
242 GSA PROPERTY MNGT	38	0.7769	1,550		1,550	134	1,684
245 GSA COMMUNICATIONS SERVICES	8	0.1636	326		326	28	354
281-4 BUILDING	84	1.7174	3,426		3,426	297	3,723
291-8 PARKS & RECREATION	937	19.1576	38,219		38,219	3,310	41,529
341.351-5 PLANNING & ZONING	61	1.2472	2,488		2,488	215	2,703
381 COMMUNICATIONS	11	0.2249	449		449	39	488
401 CIP & TRANSPORTATION	38	0.7769	1,550		1,550	134	1,684
910 CD-COMMUNITY & ECONOMIC	66	1.3494	2,692		2,692	233	2,925
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	163		163	14	177
980 ND - NON DEPARTMENTAL	12	0.2453	489		489	42	531
SubTotal	4,891	100.0000	199,495		199,495	16,687	216,182
Total	4,891	100.0000	199,495		199,495	16,687	216,182

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
121 City Clerk	3,777	866	2,422	489
131 City Attorney	5,110	284	2,664	2,162
141 Civil Service Board	827	98	484	245
150 City Manager's Office	5,268	414	3,875	979
150.2 Agenda Coordination	920	71	727	122
160 Finance - Director's Office	1,982	243	1,453	286
161 Finance - General	7,000	86	5,813	1,101
162 Finance - Treasury	34,650	26,321	7,024	1,305
163 Finance - Financial	885	36	727	122
171-4 Human Resources	11,176	377	9,026	1,773
231 Management and Budget	5,508	242	4,513	753
241 GSA - Administration	2,627	458	1,858	311
243 GSA - Miami Riverside	1,611	371	797	443
244 GSA - Graphics	959	206	531	222
246 GSA - Light Fleet	5,375	2,187	1,593	1,595
247 GSA - Heavy Fleet	4,241	1,937	797	1,507
251 Information Technology	14,184	1,037	10,089	3,058
261 Procurement	5,860	239	4,779	842
271 Auditor General	1,923	153	1,327	443
301-3 Risk Management	5,392	1,365	3,185	842
431 Equal Opportunity &	1,010	80	797	133
371 Grants Administration	5,856	898	3,185	1,773
101 MAYOR	2,092	365	1,062	665
111-5 COMMISSIONERS	5,524	964	2,920	1,640
151 NET - NEIGHBORHOOD	12,114	1,002	7,699	3,413
150.3 OFFICE OF FILM AND	1,675	126	1,327	222
152 CODE COMPLIANCE	8,458	490	5,840	2,128
181-9 FIRE-RESCUE	70,219	9,318	23,893	37,008
190-1 POLICE	112,268	7,451	26,813	78,004
201-9 PUBLIC WORKS	16,691	3,098	7,964	5,629
211-3 SOLID WASTE	17,144	2,529	5,840	8,775
221 DEPT OF REAL ESTATE	32,072	23,306	6,372	2,394
242 GSA PROPERTY MNGT	4,766	1,224	1,858	1,684



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
245 GSA	1,523	372	797	354
281-4 BUILDING	12,672	2,577	6,372	3,723
291-8 PARKS &	95,680	37,691	16,460	41,529
341.351-5 PLANNING &	10,473	2,195	5,575	2,703
381 COMMUNICATIONS	1,533	248	797	488
401 CIP &	13,209	2,499	9,026	1,684
910 CD-COMMUNITY &	14,531	3,110	8,496	2,925
920 CRA - COMMUNITY	2,909	1,316	1,593	0
930 LIBERTY CITY	670	139	531	0
940 VIRGINIA KEY	4,267	3,470	797	0
950 CIVILIAN	974	266	531	177
960 PENSION	65	65	0	0
970 COMPONENT UNITS	1	1	0	0
980 ND - NON	1,231	435	265	531
Direct Billed	0	0	0	0
Total	568,902	142,226	210,494	216,182



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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.

Costs of the Human Resources department have been functionalized as follows:

Employee Relations: The division 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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,861,371			3,861,371
Major Machinery and Equipment	(9,357)			
Depreciation	(10,356)			
Total Deductions:	(19,713)			(19,713)
Building Depreciation	26,054		26,054	
Equipment Depreciation	7,705		7,705	
131 City Attorney	120,527	13,429	133,956	
141 Civil Service Board	3,429	390	3,819	
150 City Manager's Office	28,468	3,625	32,093	
150.2 Agenda Coordination	1,104	173	1,277	
160 Finance - Director's Office	7,465	969	8,434	
161 Finance - General Accounting	12,020	1,704	13,724	
162 Finance - Treasury Management	3,301	517	3,818	
163 Finance - Financial System Services	10,208	968	11,176	
171-4 Human Resources		31,286	31,286	
231 Management and Budget		17,298	17,298	
243 GSA - Miami Riverside Center		88,383	88,383	
244 GSA - Graphics		6,280	6,280	
251 Information Technology		240,127	240,127	
261 Procurement		29,735	29,735	
271 Auditor General		4,953	4,953	
301-3 Risk Management		17,769	17,769	
431 Equal Opportunity & Diversity		3,341	3,341	
Total Allocated Additions:	220,281	460,947	681,228	681,228
Total To Be Allocated:	4,061,939	460,947		4,522,886



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
Wages & Benefits				
Salaries	2,214,593	0	1,993,134	221,459
Fringe Benefits	185,355	0	166,819	18,536
Other Expense & Cost				
Retirement Contribution	729,500	0	656,550	72,950
Life and Health Insurance	435,400	0	391,860	43,540
Workers' Compensation	74,000	0	66,600	7,400
Professional Service	123,203	0	110,883	12,320
Travel and Per Diem	5,022	0	4,520	502
Communications & Relations	352	0	317	35
Postage	2,145	0	1,930	215
Rentals and Leases	5,687	0	5,118	569
Insurance	5,200	0	4,680	520
Repair and Maintenance	31,444	0	28,300	3,144
Advertising and Relations	7,800	0	7,020	780
Office Supplies & Minor Equipment	18,244	0	16,420	1,824
Publications, Subscriptions, & Membershi	3,713	0	3,342	371
*Major Machinery and Equipment	9,357	9,357	0	0
*Depreciation	10,356	10,356	0	0
Departmental Totals				
Total Expenditures	3,861,371	19,713	3,457,493	384,165
Deductions				
Total Deductions	(19,713)	(19,713)	0	0
Functional Cost				
Functional Cost	3,841,658	0	3,457,493	384,165
Allocation Step 1				
Inbound- All Others	220,281	220,281	0	0
Reallocate Admin Costs		(220,281)	198,253	22,028
1st Allocation	4,061,939	0	3,655,746	406,193



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
Allocation Step 2				
Inbound- All Others	460,947	460,947	0	0
Reallocate Admin Costs		(460,947)	414,852	46,095
2nd Allocation	460,947	0	414,852	46,095
Total For 00110 171-4 Human Resources				
Total Allocated	4,522,886	0	4,070,598	452,288



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.2453	8,969		8,969		8,969
131 City Attorney	53	1.0836	39,615		39,615		39,615
141 Civil Service Board	6	0.1227	4,485		4,485		4,485
150 City Manager's Office	24	0.4907	17,939		17,939		17,939
150.2 Agenda Coordination	3	0.0613	2,242		2,242		2,242
160 Finance - Director's Office	7	0.1431	5,232		5,232		5,232
161 Finance - General Accounting	27	0.5520	20,181		20,181		20,181
162 Finance - Treasury Management	32	0.6543	23,918		23,918		23,918
163 Finance - Financial System Services	3	0.0613	2,242		2,242		2,242
171-4 Human Resources	40	0.8178	29,898		29,898		29,898
231 Management and Budget	17	0.3476	12,707		12,707	1,506	14,213
241 GSA - Administration	7	0.1431	5,232		5,232	620	5,852
243 GSA - Miami Riverside Center	10	0.2045	7,474		7,474	886	8,360
244 GSA - Graphics	5	0.1022	3,737		3,737	443	4,180
246 GSA - Light Fleet	36	0.7360	26,908		26,908	3,188	30,096
247 GSA - Heavy Fleet	34	0.6952	25,413		25,413	3,011	28,424
251 Information Technology	69	1.4108	51,574		51,574	6,111	57,685
261 Procurement	19	0.3885	14,201		14,201	1,683	15,884
271 Auditor General	10	0.2045	7,474		7,474	886	8,360
301-3 Risk Management	19	0.3885	14,201		14,201	1,683	15,884
431 Equal Opportunity & Diversity	3	0.0613	2,242		2,242	266	2,508
371 Grants Administration	40	0.8178	29,898		29,898	3,543	33,441
101 MAYOR	15	0.3067	11,212		11,212	1,329	12,541
111-5 COMMISSIONERS	37	0.7565	27,655		27,655	3,277	30,932
151 NET - NEIGHBORHOOD	77	1.5743	57,553		57,553	6,820	64,373



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5	0.1022	3,737		3,737	443	4,180
152 CODE COMPLIANCE	48	0.9814	35,877		35,877	4,251	40,128
181-9 FIRE-RESCUE	835	17.0722	624,115		624,115	73,954	698,069
190-1 POLICE	1,760	35.9846	1,315,502		1,315,502	155,877	1,471,379
201-9 PUBLIC WORKS	127	2.5966	94,925		94,925	11,248	106,173
211-3 SOLID WASTE	198	4.0483	147,994		147,994	17,536	165,530
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	40,362		40,362	4,783	45,145
242 GSA PROPERTY MNGT	38	0.7769	28,403		28,403	3,366	31,769
245 GSA COMMUNICATIONS SERVICES	8	0.1636	5,980		5,980	709	6,689
281-4 BUILDING	84	1.7174	62,785		62,785	7,440	70,225
291-8 PARKS & RECREATION	937	19.1576	700,355		700,355	82,988	783,343
341.351-5 PLANNING & ZONING	61	1.2472	45,594		45,594	5,403	50,997
381 COMMUNICATIONS	11	0.2249	8,222		8,222	974	9,196
401 CIP & TRANSPORTATION	38	0.7769	28,403		28,403	3,366	31,769
910 CD-COMMUNITY & ECONOMIC	66	1.3494	49,331		49,331	5,845	55,176
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	2,990		2,990	354	3,344
980 ND - NON DEPARTMENTAL	12	0.2453	8,969		8,969	1,063	10,032
SubTotal	4,891	100.0000	3,655,746		3,655,746	414,852	4,070,598
Total	4,891	100.0000	3,655,746		3,655,746	414,852	4,070,598

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.1708	694		694		694
131 City Attorney	3	0.0854	347		347		347
150 City Manager's Office	1	0.0285	116		116		116
160 Finance - Director's Office	4	0.1139	463		463		463
161 Finance - General Accounting	24	0.6834	2,776		2,776		2,776
162 Finance - Treasury Management	26	0.7403	3,007		3,007		3,007
163 Finance - Financial System Services	1	0.0285	116		116		116
171-4 Human Resources	12	0.3417	1,388		1,388		1,388
231 Management and Budget	2	0.0569	231		231	27	258
241 GSA - Administration	4	0.1139	463		463	54	517
243 GSA - Miami Riverside Center	7	0.1993	810		810	94	904
244 GSA - Graphics	5	0.1424	578		578	67	645
246 GSA - Light Fleet	32	0.9112	3,701		3,701	429	4,130
247 GSA - Heavy Fleet	30	0.8542	3,470		3,470	403	3,873
251 Information Technology	50	1.4237	5,783		5,783	671	6,454
261 Procurement	11	0.3132	1,272		1,272	148	1,420
301-3 Risk Management	10	0.2847	1,157		1,157	134	1,291
151 NET - NEIGHBORHOOD	63	1.7939	7,286		7,286	845	8,131
152 CODE COMPLIANCE	41	1.1674	4,742		4,742	550	5,292
181-9 FIRE-RESCUE	800	22.7790	92,527		92,527	10,735	103,262
190-1 POLICE	1,643	46.7824	190,026		190,026	22,050	212,076
201-9 PUBLIC WORKS	102	2.9043	11,797		11,797	1,369	13,166
211-3 SOLID WASTE	182	5.1822	21,050		21,050	2,442	23,492
221 DEPT OF REAL ESTATE & ASSET	39	1.1105	4,511		4,511	523	5,034
242 GSA PROPERTY MNGT	32	0.9112	3,701		3,701	429	4,130



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
245 GSA COMMUNICATIONS SERVICES	8	0.2278	925		925	107	1,032
281-4 BUILDING	58	1.6515	6,708		6,708	778	7,486
291-8 PARKS & RECREATION	249	7.0900	28,799		28,799	3,341	32,140
341.351-5 PLANNING & ZONING	39	1.1105	4,511		4,511	523	5,034
401 CIP & TRANSPORTATION	5	0.1424	578		578	67	645
910 CD-COMMUNITY & ECONOMIC	23	0.6549	2,660		2,660	309	2,969
SubTotal	3,512	100.0000	406,193		406,193	46,095	452,288
Total	3,512	100.0000	406,193		406,193	46,095	452,288

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	9,663	8,969	694
131 City Attorney	39,962	39,615	347
141 Civil Service Board	4,485	4,485	0
150 City Manager's Office	18,055	17,939	116
150.2 Agenda Coordination	2,242	2,242	0
160 Finance - Director's Office	5,695	5,232	463
161 Finance - General	22,957	20,181	2,776
162 Finance - Treasury	26,925	23,918	3,007
163 Finance - Financial	2,358	2,242	116
171-4 Human Resources	31,286	29,898	1,388
231 Management and Budget	14,471	14,213	258
241 GSA - Administration	6,369	5,852	517
243 GSA - Miami Riverside	9,264	8,360	904
244 GSA - Graphics	4,825	4,180	645
246 GSA - Light Fleet	34,226	30,096	4,130
247 GSA - Heavy Fleet	32,297	28,424	3,873
251 Information Technology	64,139	57,685	6,454
261 Procurement	17,304	15,884	1,420
271 Auditor General	8,360	8,360	0
301-3 Risk Management	17,175	15,884	1,291
431 Equal Opportunity &	2,508	2,508	0
371 Grants Administration	33,441	33,441	0
101 MAYOR	12,541	12,541	0
111-5 COMMISSIONERS	30,932	30,932	0
151 NET - NEIGHBORHOOD	72,504	64,373	8,131
150.3 OFFICE OF FILM AND	4,180	4,180	0
152 CODE COMPLIANCE	45,420	40,128	5,292
181-9 FIRE-RESCUE	801,331	698,069	103,262
190-1 POLICE	1,683,455	1,471,379	212,076
201-9 PUBLIC WORKS	119,339	106,173	13,166
211-3 SOLID WASTE	189,022	165,530	23,492
221 DEPT OF REAL ESTATE	50,179	45,145	5,034
242 GSA PROPERTY MNGT	35,899	31,769	4,130



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
245 GSA	7,721	6,689	1,032
281-4 BUILDING	77,711	70,225	7,486
291-8 PARKS &	815,483	783,343	32,140
341.351-5 PLANNING &	56,031	50,997	5,034
381 COMMUNICATIONS	9,196	9,196	0
401 CIP &	32,414	31,769	645
910 CD-COMMUNITY &	58,145	55,176	2,969
950 CIVILIAN	3,344	3,344	0
980 ND - NON	10,032	10,032	0
Direct Billed	0	0	0
Total	4,522,886	4,070,598	452,288



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget (OMB) develops the City's annual Operating Budget and Multi-Year Capital Plan, facilitates performance reporting mechanisms, conducts organizational business process reviews, and reviews agenda submissions for all City-sponsored items. Additionally, the Department provides budgetary control through constant monitoring of current operations and forecasting of future fiscal operations for all funds. Furthermore, OMB processes Transfer of Funds Requests, Position Authorization Requests, and Request to Fill.

Costs of the Office of Management and Budget have been functionalized as follows:

Management and Budget: Monitors departmental budgets, processes Transfer of Funds Requests, Position Authorization Requests, and Requests to Fill; reviews departmental items for approval; participates in the review and formulation of the fiscal year budget; prepares the Five-Year Financial Plan; prepares monthly budgetary projections; prepares the capital budget; enters and oversees capital purchasing requisitions. Costs associated with this function have been allocated based on the number of Budget Transfer Requests and Position Authorization Requests per department.

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,921,964			1,921,964
Major Machinery and Equipment	(3,058)			
Depreciation	(5,677)			
Capital Outlay	(25,108)			
Total Deductions:	(33,843)			(33,843)
Building Depreciation	6,897		6,897	
Equipment Depreciation	4,910		4,910	
131 City Attorney	41,675	4,643	46,318	
141 Civil Service Board	1,458	166	1,624	
150 City Manager's Office	12,099	1,541	13,640	
150.2 Agenda Coordination	13,805	2,164	15,969	
160 Finance - Director's Office	3,172	412	3,584	
161 Finance - General Accounting	5,804	821	6,625	
162 Finance - Treasury Management	2,007	318	2,325	
163 Finance - Financial System Services	5,029	479	5,508	
171-4 Human Resources	12,938	1,533	14,471	
231 Management and Budget		34,596	34,596	
243 GSA - Miami Riverside Center		22,739	22,739	
244 GSA - Graphics		1,722	1,722	
251 Information Technology		103,848	103,848	
261 Procurement		22,349	22,349	
271 Auditor General		2,581	2,581	
301-3 Risk Management		7,469	7,469	
431 Equal Opportunity & Diversity		1,420	1,420	
Total Allocated Additions:	109,794	208,801	318,595	318,595
Total To Be Allocated:	1,997,915	208,801		2,206,716



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	1,154,356	0	1,154,356
Fringe Benefits	103,121	0	103,121
Other Expense & Cost			
Retirement Contribution	329,921	0	329,921
Life and Health Insurance	148,943	0	148,943
Workers' Compensation	19,866	0	19,866
Professional Service	81,740	0	81,740
Travel and Per Diem	6,413	0	6,413
Communications & Related Services	550	0	550
Postage	35	0	35
Rentals and Leases	3,323	0	3,323
Insurance	5,200	0	5,200
Repair and Maintenance	12,099	0	12,099
Printing and Graphics	3,982	0	3,982
Other Current Charge	3,882	0	3,882
Office Supplies & Minor Equipment	13,850	0	13,850
Publications, Subscriptions, & Membershi	840	0	840
*Major Machinery and Equipment	3,058	3,058	0
*Depreciation	5,677	5,677	0
*Capital Outlay	25,108	25,108	0
Departmental Totals			
Total Expenditures	1,921,964	33,843	1,888,121
Deductions			
Total Deductions	(33,843)	(33,843)	0
Functional Cost			
Functional Cost	1,888,121	0	1,888,121
Allocation Step 1			
Inbound- All Others	109,794	109,794	0
Reallocate Admin Costs		(109,794)	109,794
1st Allocation	1,997,915	0	1,997,915



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	208,801	208,801	0
Reallocate Admin Costs		(208,801)	208,801
2nd Allocation	208,801	0	208,801
Total For 00120 231 Management and Budget			
Total Allocated	2,206,716	0	2,206,716



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	1	0.1443	2,883		2,883		2,883
131 City Attorney	6	0.8658	17,298		17,298		17,298
150 City Manager's Office	6	0.8658	17,298		17,298		17,298
160 Finance - Director's Office	11	1.5873	31,713		31,713		31,713
171-4 Human Resources	6	0.8658	17,298		17,298		17,298
231 Management and Budget	12	1.7316	34,596		34,596		34,596
241 GSA - Administration	17	2.4531	49,011		49,011	5,453	54,464
251 Information Technology	1	0.1443	2,883		2,883	321	3,204
261 Procurement	6	0.8658	17,298		17,298	1,924	19,222
271 Auditor General	1	0.1443	2,883		2,883	321	3,204
301-3 Risk Management	2	0.2886	5,766		5,766	641	6,407
371 Grants Administration	15	2.1645	43,245		43,245	4,811	48,056
101 MAYOR	7	1.0101	20,181		20,181	2,245	22,426
111-5 COMMISSIONERS	15	2.1645	43,245		43,245	4,811	48,056
151 NET - NEIGHBORHOOD	26	3.7518	74,958		74,958	8,339	83,297
152 CODE COMPLIANCE	3	0.4329	8,649		8,649	962	9,611
181-9 FIRE-RESCUE	38	5.4834	109,554		109,554	12,188	121,742
190-1 POLICE	269	38.8168	775,524		775,524	86,280	861,804
201-9 PUBLIC WORKS	27	3.8961	77,841		77,841	8,660	86,501
211-3 SOLID WASTE	19	2.7417	54,777		54,777	6,094	60,871
221 DEPT OF REAL ESTATE & ASSET	26	3.7518	74,958		74,958	8,339	83,297
281-4 BUILDING	15	2.1645	43,245		43,245	4,811	48,056
291-8 PARKS & RECREATION	115	16.5945	331,544		331,544	36,885	368,429
341.351-5 PLANNING & ZONING	17	2.4531	49,011		49,011	5,453	54,464
381 COMMUNICATIONS	7	1.0101	20,181		20,181	2,245	22,426



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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
401 CIP & TRANSPORTATION	23	3.3189	66,309		66,309	7,377	73,686
910 CD-COMMUNITY & ECONOMIC	2	0.2886	5,766		5,766	641	6,407
SubTotal	693	100.0000	1,997,915		1,997,915	208,801	2,206,716
Total	693	100.0000	1,997,915		1,997,915	208,801	2,206,716

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
121 City Clerk	2,883	2,883
131 City Attorney	17,298	17,298
150 City Manager's Office	17,298	17,298
160 Finance - Director's Office	31,713	31,713
171-4 Human Resources	17,298	17,298
231 Management and Budget	34,596	34,596
241 GSA - Administration	54,464	54,464
251 Information Technology	3,204	3,204
261 Procurement	19,222	19,222
271 Auditor General	3,204	3,204
301-3 Risk Management	6,407	6,407
371 Grants Administration	48,056	48,056
101 MAYOR	22,426	22,426
111-5 COMMISSIONERS	48,056	48,056
151 NET - NEIGHBORHOOD	83,297	83,297
152 CODE COMPLIANCE	9,611	9,611
181-9 FIRE-RESCUE	121,742	121,742
190-1 POLICE	861,804	861,804
201-9 PUBLIC WORKS	86,501	86,501
211-3 SOLID WASTE	60,871	60,871
221 DEPT OF REAL ESTATE	83,297	83,297
281-4 BUILDING	48,056	48,056
291-8 PARKS &	368,429	368,429
341.351-5 PLANNING &	54,464	54,464
381 COMMUNICATIONS	22,426	22,426
401 CIP &	73,686	73,686
910 CD-COMMUNITY &	6,407	6,407



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
Direct Billed	0	0
Total	<u>2,206,716</u>	<u>2,206,716</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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.

Costs of the General Services Administration have been functionalized as follows:

Direction and Leadership: Cost associated with the General Administrative Services function has been allocated based on the number of employees per department supervised.

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,899,151			5,899,151
Major Machinery and Equipment	(1,954,471)			
Capital Outlay	(50,571)			
Depreciation	(1,211,246)			
Transfers and Other	(977,000)			
Total Deductions:	(4,193,288)			(4,193,288)
Building Depreciation	1,539		1,539	
Equipment Depreciation	969,882		969,882	
131 City Attorney	23,314	2,598	25,912	
141 Civil Service Board	600	68	668	
150 City Manager's Office	4,982	634	5,616	
150.2 Agenda Coordination	2,761	433	3,194	
160 Finance - Director's Office	1,306	170	1,476	
161 Finance - General Accounting	8,579	1,324	9,903	
162 Finance - Treasury Management	3,817	604	4,421	
163 Finance - Financial System Services	2,395	232	2,627	
171-4 Human Resources	5,695	674	6,369	
231 Management and Budget	49,011	5,453	54,464	
243 GSA - Miami Riverside Center		5,122	5,122	
244 GSA - Graphics		241	241	
246 GSA - Light Fleet		207,191	207,191	
247 GSA - Heavy Fleet		215,574	215,574	
251 Information Technology		315,149	315,149	
261 Procurement		17,607	17,607	
271 Auditor General		1,570	1,570	
301-3 Risk Management		18,277	18,277	
431 Equal Opportunity & Diversity		585	585	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .2 - Costs To Be Allocated
 For Department 241 GSA - Administration**

Total Allocated Additions:	1,073,881	793,506	1,867,387	1,867,387
Total To Be Allocated:	2,779,744	793,506		3,573,250



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	701,836	0	701,836
Fringe Benefits	61,524	0	61,524
Other Expense & Cost			
Retirement Contribution	200,300	0	200,300
Life and Health Insurance	91,700	0	91,700
Workers' Compensation	49,100	0	49,100
Professional Service	52,846	0	52,846
Travel and Per Diem	8,157	0	8,157
Communications & Relations	4,259	0	4,259
Postage	40	0	40
Utility Services	93,260	0	93,260
Rentals and Leases	1,157	0	1,157
Insurance	24,900	0	24,900
Repair and Maintenance	335,383	0	335,383
Advertising and Relations	0	0	0
Other Current Charge	482	0	482
Office Supplies & Minor Equipment	52,902	0	52,902
Other Materials & Supplies	28,017	0	28,017
Publications, Subscriptions, & Membershi	0	0	0
*Major Machinery and Equipment	1,954,471	1,954,471	0
*Capital Outlay	50,571	50,571	0
*Depreciation	1,211,246	1,211,246	0
*Transfers and Other	977,000	977,000	0
Departmental Totals			
Total Expenditures	5,899,151	4,193,288	1,705,863
Deductions			
Total Deductions	(4,193,288)	(4,193,288)	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Functional Cost	1,705,863	0	1,705,863
Allocation Step 1			
Inbound- All Others	1,073,881	1,073,881	0
Reallocate Admin Costs		(1,073,881)	1,073,881
1st Allocation	2,779,744	0	2,779,744
Allocation Step 2			
Inbound- All Others	793,506	793,506	0
Reallocate Admin Costs		(793,506)	793,506
2nd Allocation	793,506	0	793,506
Total For 00130 241 GSA - Administration			
Total Allocated	3,573,250	0	3,573,250



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	10	7.6336	212,194		212,194	60,573	272,767
244 GSA - Graphics	5	3.8168	106,097		106,097	30,286	136,383
246 GSA - Light Fleet	36	27.4809	763,899		763,899	218,063	981,962
247 GSA - Heavy Fleet	34	25.9542	721,460		721,460	205,948	927,408
242 GSA PROPERTY MNGT	38	29.0076	806,339		806,339	230,178	1,036,517
245 GSA COMMUNICATIONS SERVICES	8	6.1069	169,755		169,755	48,458	218,213
SubTotal	131	100.0000	2,779,744		2,779,744	793,506	3,573,250
Total	131	100.0000	2,779,744		2,779,744	793,506	3,573,250

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	272,767	272,767
244 GSA - Graphics	136,383	136,383
246 GSA - Light Fleet	981,962	981,962
247 GSA - Heavy Fleet	927,408	927,408
242 GSA PROPERTY MNGT	1,036,517	1,036,517
245 GSA	218,213	218,213
Direct Billed	0	0
Total	3,573,250	3,573,250



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

GENERAL SERVICES ADMINISTRATION – MIAMI RIVERSIDE CENTER

The Miami Riverside Center (MRC) division is responsible for the management and maintenance of the MRC building and grounds, car pool, and mechanical and security equipment. MRC is also responsible for the distribution of inter-office and U.S mail functions.

Costs of the General Services Administration – Miami Riverside Center division have been functionalized as follows:

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,521,033			1,521,033
Major Machinery and Equipment	(6,048)			
Capital Outlay	(58,474)			
Depreciation	(7,233)			
Total Deductions:	(71,755)			(71,755)
Building Depreciation	12,670		12,670	
Equipment Depreciation	199,653		199,653	
141 Civil Service Board	857	97	954	
150 City Manager's Office	7,117	906	8,023	
160 Finance - Director's Office	1,866	242	2,108	
161 Finance - General Accounting	7,004	981	7,985	
162 Finance - Treasury Management	3,057	485	3,542	
163 Finance - Financial System Services	1,470	141	1,611	
171-4 Human Resources	8,284	980	9,264	
241 GSA - Administration	212,194	60,573	272,767	
243 GSA - Miami Riverside Center		41,711	41,711	
261 Procurement		19,258	19,258	
271 Auditor General		829	829	
301-3 Risk Management		4,415	4,415	
431 Equal Opportunity & Diversity		835	835	
Total Allocated Additions:	454,172	131,453	585,625	585,625
Total To Be Allocated:	1,903,450	131,453		2,034,903



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	370,696	140,864	185,348	44,484
Fringe Benefits	27,472	10,439	13,736	3,297
Other Expense & Cost				
Retirement Contribution	120,600	45,828	60,300	14,472
Life and Health Insurance	80,200	30,476	40,100	9,624
Workers' Compensation	19,400	7,372	9,700	2,328
Professional Service	270,457	102,774	135,228	32,455
Utility Services	404,246	153,613	202,123	48,510
Rentals and Leases	4,261	1,619	2,131	511
Repair and Maintenance	148,149	56,297	74,074	17,778
Other Current Charges	1,318	501	659	158
Office Supplies & Minor Equipment	1,529	581	765	183
Other Materials & Supplies	850	323	425	102
Publications, Subscriptions, & Membershi	100	38	50	12
*Major Machinery and Equipment	6,048	6,048	0	0
*Capital Outlay	58,474	58,474	0	0
*Depreciation	7,233	7,233	0	0
Departmental Totals				
Total Expenditures	1,521,033	622,480	724,639	173,914
Deductions				
Total Deductions	(71,755)	(71,755)	0	0
Functional Cost				
Functional Cost	1,449,278	550,725	724,639	173,914
Allocation Step 1				
Inbound- All Others	454,172	454,172	0	0
Reallocate Admin Costs		(1,004,897)	810,400	194,497
1st Allocation	1,903,450	0	1,535,039	368,411



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<hr/>				
Allocation Step 2				
Inbound- All Others	131,453	131,453	0	0
Reallocate Admin Costs		(131,453)	106,010	25,443
2nd Allocation	131,453	0	106,010	25,443
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	2,034,903	0	1,641,049	393,854



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	7.3269	112,471		112,471		112,471
141 Civil Service Board	1,144	0.7279	11,173		11,173		11,173
150 City Manager's Office	5,648	3.5935	55,161		55,161		55,161
160 Finance - Director's Office	1,355	0.8621	13,234		13,234		13,234
161 Finance - General Accounting	9,939	6.3236	97,069		97,069		97,069
162 Finance - Treasury Management	4,066	2.5870	39,711		39,711		39,711
163 Finance - Financial System Services	904	0.5752	8,829		8,829		8,829
171-4 Human Resources	9,784	6.2250	95,556		95,556		95,556
231 Management and Budget	2,590	1.6479	25,295		25,295		25,295
241 GSA - Administration	578	0.3677	5,645		5,645		5,645
243 GSA - Miami Riverside Center	4,758	3.0272	46,469		46,469		46,469
251 Information Technology	11,601	7.3810	113,301		113,301	11,725	125,026
261 Procurement	2,811	1.7885	27,454		27,454	2,841	30,295
271 Auditor General	5,161	3.2836	50,405		50,405	5,216	55,621
301-3 Risk Management	2,907	1.8495	28,391		28,391	2,938	31,329
371 Grants Administration	1,624	1.0333	15,861		15,861	1,641	17,502
151 NET - NEIGHBORHOOD	2,200	1.3997	21,486		21,486	2,223	23,709
150.3 OFFICE OF FILM AND	363	0.2310	3,545		3,545	367	3,912
152 CODE COMPLIANCE	3,266	2.0780	31,897		31,897	3,301	35,198
181-9 FIRE-RESCUE	11,378	7.2395	111,128		111,128	11,500	122,628
190-1 POLICE	2,800	1.7815	27,346		27,346	2,830	30,176
201-9 PUBLIC WORKS	6,536	4.1585	63,834		63,834	6,606	70,440
221 DEPT OF REAL ESTATE & ASSET	7,708	4.9041	75,280		75,280	7,790	83,070
281-4 BUILDING	13,805	8.7831	134,829		134,829	13,953	148,782
291-8 PARKS & RECREATION	3,462	2.2027	33,812		33,812	3,499	37,311



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
341.351-5 PLANNING & ZONING	10,070	6.4069	98,349		98,349	10,177	108,526
381 COMMUNICATIONS	1,907	1.2133	18,625		18,625	1,927	20,552
401 CIP & TRANSPORTATION	7,631	4.8551	74,528		74,528	7,712	82,240
910 CD-COMMUNITY & ECONOMIC	9,013	5.7344	88,026		88,026	9,109	97,135
980 ND - NON DEPARTMENTAL	648	0.4123	6,329		6,329	655	6,984
SubTotal	157,173	100.0000	1,535,039		1,535,039	106,010	1,641,049
Total	157,173	100.0000	1,535,039		1,535,039	106,010	1,641,049

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	4,089	1.5206	5,602		5,602		5,602
131 City Attorney	15	0.0058	22	-11,516	-11,494		-11,494
141 Civil Service Board	29	0.0110	41	-1,144	-1,103		-1,103
150 City Manager's Office	851	0.3166	1,167	-5,648	-4,481		-4,481
160 Finance - Director's Office	9,856	3.6646	13,501	-1,355	12,146		12,146
161 Finance - General Accounting	0			-9,939	-9,939		-9,939
162 Finance - Treasury Management	7,309	2.7179	10,013	-4,066	5,947		5,947
163 Finance - Financial System Services	0			-904	-904		-904
171-4 Human Resources	1,906	0.7088	2,611	-9,784	-7,173		-7,173
231 Management and Budget	24	0.0091	34	-2,590	-2,556		-2,556
241 GSA - Administration	39	0.0149	55	-578	-523		-523
243 GSA - Miami Riverside Center	0			-4,758	-4,758		-4,758
251 Information Technology	8	0.0030	11	-11,601	-11,590	1	-11,589
261 Procurement	392	0.1458	537	-2,811	-2,274	41	-2,233
271 Auditor General	9	0.0034	13	-5,161	-5,148	1	-5,147
301-3 Risk Management	5,588	2.0779	7,655	-2,907	4,748	581	5,329
431 Equal Opportunity & Diversity	143	0.0535	197		197	15	212
371 Grants Administration	1,279	0.4758	1,753	-1,624	129	133	262
101 MAYOR	315	0.1172	432		432	33	465
111-5 COMMISSIONERS	82	0.0307	113		113	9	122
151 NET - NEIGHBORHOOD	135	0.0503	185	-2,200	-2,015	14	-2,001
150.3 OFFICE OF FILM AND	0			-363	-363		-363
152 CODE COMPLIANCE	58,625	21.7979	80,306	-3,266	77,040	6,092	83,132
181-9 FIRE-RESCUE	4,196	1.5605	5,749	-11,379	-5,630	436	-5,194
190-1 POLICE	48,416	18.0021	66,322	-2,800	63,522	5,032	68,554



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
201-9 PUBLIC WORKS	1,840	0.6844	2,521	-6,536	-4,015	191	-3,824
211-3 SOLID WASTE	16,424	6.1069	22,499		22,499	1,707	24,206
221 DEPT OF REAL ESTATE & ASSET	5,270	1.9597	7,220	-7,708	-488	548	60
281-4 BUILDING	6,054	2.2510	8,293	-13,505	-5,212	629	-4,583
291-8 PARKS & RECREATION	1,673	0.6221	2,292	-3,462	-1,170	174	-996
341.351-5 PLANNING & ZONING	69,456	25.8250	95,138	-10,070	85,068	7,217	92,285
381 COMMUNICATIONS	5	0.0020	8	-1,907	-1,899	1	-1,898
401 CIP & TRANSPORTATION	2,755	1.0245	3,775	-7,631	-3,856	286	-3,570
910 CD-COMMUNITY & ECONOMIC	5,641	2.0974	7,727	-9,013	-1,286	586	-700
920 CRA - COMMUNITY	97	0.0362	133		133	10	143
940 VIRGINIA KEY	288	0.1071	395		395	30	425
950 CIVILIAN INVESTIGATIVE PANEL	173	0.0644	237		237	18	255
960 PENSION	15,953	5.9319	21,854		21,854	1,658	23,512
980 ND - NON DEPARTMENTAL	0			-648	-648		-648
SubTotal	268,950	100.0000	368,411	-156,874	211,537	25,443	236,980
Direct Billed				156,874	156,874		156,874
Total	268,950	100.0000	368,411		368,411	25,443	393,854

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	5,602	0	5,602
131 City Attorney	100,977	112,471	(11,494)
141 Civil Service Board	10,070	11,173	(1,103)
150 City Manager's Office	50,680	55,161	(4,481)
160 Finance - Director's Office	25,380	13,234	12,146
161 Finance - General	87,130	97,069	(9,939)
162 Finance - Treasury	45,658	39,711	5,947
163 Finance - Financial	7,925	8,829	(904)
171-4 Human Resources	88,383	95,556	(7,173)
231 Management and Budget	22,739	25,295	(2,556)
241 GSA - Administration	5,122	5,645	(523)
243 GSA - Miami Riverside	41,711	46,469	(4,758)
251 Information Technology	113,437	125,026	(11,589)
261 Procurement	28,062	30,295	(2,233)
271 Auditor General	50,474	55,621	(5,147)
301-3 Risk Management	36,658	31,329	5,329
431 Equal Opportunity &	212	0	212
371 Grants Administration	17,764	17,502	262
101 MAYOR	465	0	465
111-5 COMMISSIONERS	122	0	122
151 NET - NEIGHBORHOOD	21,708	23,709	(2,001)
150.3 OFFICE OF FILM AND	3,549	3,912	(363)
152 CODE COMPLIANCE	118,330	35,198	83,132
181-9 FIRE-RESCUE	117,434	122,628	(5,194)
190-1 POLICE	98,730	30,176	68,554
201-9 PUBLIC WORKS	66,616	70,440	(3,824)
211-3 SOLID WASTE	24,206	0	24,206
221 DEPT OF REAL ESTATE	83,130	83,070	60
281-4 BUILDING	144,199	148,782	(4,583)
291-8 PARKS &	36,315	37,311	(996)
341.351-5 PLANNING &	200,811	108,526	92,285
381 COMMUNICATIONS	18,654	20,552	(1,898)
401 CIP &	78,670	82,240	(3,570)



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
910 CD-COMMUNITY &	96,435	97,135	(700)
920 CRA - COMMUNITY	143	0	143
940 VIRGINIA KEY	425	0	425
950 CIVILIAN	255	0	255
960 PENSION	23,512	0	23,512
980 ND - NON	6,336	6,984	(648)
Direct Billed	156,874	0	156,874
Total	2,034,903	1,641,049	393,854



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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 of the General Services Administration - Graphics Reproduction division have been functionalized as follows:

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	645,043			645,043
Major Machinery and Equipment	(22,789)			
Depreciation	(40,383)			
Total Deductions:	(63,172)			(63,172)
Equipment Depreciation	26,644		26,644	
141 Civil Service Board	429	49	478	
150 City Manager's Office	3,558	453	4,011	
160 Finance - Director's Office	933	121	1,054	
161 Finance - General Accounting	3,433	507	3,940	
162 Finance - Treasury Management	1,712	270	1,982	
163 Finance - Financial System Services	874	85	959	
171-4 Human Resources	4,315	510	4,825	
241 GSA - Administration	106,097	30,286	136,383	
244 GSA - Graphics		2,277	2,277	
261 Procurement		9,079	9,079	
271 Auditor General		611	611	
301-3 Risk Management		2,197	2,197	
431 Equal Opportunity & Diversity		418	418	
Total Allocated Additions:	147,995	46,863	194,858	194,858
Total To Be Allocated:	729,866	46,863		776,729



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	273,166	0	273,166
Fringe Benefits	20,138	0	20,138
Other Expense & Cost			
Retirement Contribution	123,400	0	123,400
Life and Health Insurance	68,700	0	68,700
Workers' Compensation	18,100	0	18,100
Rentals and Leases	680	0	680
Repair and Maintenance	32,392	0	32,392
Printing and Graphics	34,867	0	34,867
Other Current Charges	985	0	985
Office Supplies & Minor Equipment	1,271	0	1,271
Publications, Subscriptions, & Membershi	8,172	0	8,172
*Major Machinery and Equipment	22,789	22,789	0
*Depreciation	40,383	40,383	0
Departmental Totals			
Total Expenditures	645,043	63,172	581,871
Deductions			
Total Deductions	(63,172)	(63,172)	0
Functional Cost	581,871	0	581,871
Allocation Step 1			
Inbound- All Others	147,995	147,995	0
Reallocate Admin Costs		(147,995)	147,995
1st Allocation	729,866	0	729,866
Allocation Step 2			
Inbound- All Others	46,863	46,863	0
Reallocate Admin Costs		(46,863)	46,863
2nd Allocation	46,863	0	46,863



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	776,729	0	776,729



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	3,873	0.6657	4,859	-3,874	985		985
131 City Attorney	8,789	1.5106	11,025	-8,790	2,235		2,235
141 Civil Service Board	445	0.0766	559	-446	113		113
150 City Manager's Office	4,445	0.7641	5,577	-4,446	1,131		1,131
150.2 Agenda Coordination	22,334	3.8385	28,016	-22,335	5,681		5,681
160 Finance - Director's Office	3,762	0.6467	4,720	-3,763	957		957
161 Finance - General Accounting	260	0.0449	327	-261	66		66
162 Finance - Treasury Management	5,237	0.9001	6,569	-5,237	1,332		1,332
171-4 Human Resources	24,691	4.2435	30,972	-24,692	6,280		6,280
231 Management and Budget	6,769	1.1633	8,491	-6,769	1,722		1,722
241 GSA - Administration	945	0.1626	1,187	-946	241		241
244 GSA - Graphics	8,954	1.5390	11,232	-8,955	2,277		2,277
246 GSA - Light Fleet	1,979	0.3402	2,483	-1,979	504	189	693
247 GSA - Heavy Fleet	1,979	0.3402	2,483	-1,979	504	189	693
251 Information Technology	948	0.1630	1,190	-949	241	90	331
261 Procurement	14,031	2.4115	17,601	-14,032	3,569	1,338	4,907
271 Auditor General	44	0.0077	56	-45	11	4	15
301-3 Risk Management	9,105	1.5649	11,422	-9,106	2,316	868	3,184
431 Equal Opportunity & Diversity	509	0.0875	639	-509	130	49	179
371 Grants Administration	18,913	3.2504	23,724	-18,913	4,811	1,804	6,615
101 MAYOR	9,628	1.6547	12,077	-9,628	2,449	918	3,367
111-5 COMMISSIONERS	78,925	13.5641	99,000	-78,925	20,075	7,527	27,602
151 NET - NEIGHBORHOOD	22,938	3.9422	28,773	-22,939	5,834	2,188	8,022
152 CODE COMPLIANCE	7,408	1.2732	9,293	-7,409	1,884	707	2,591
181-9 FIRE-RESCUE	54,350	9.3407	68,174	-54,351	13,823	5,184	19,007



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
190-1 POLICE	113,820	19.5612	142,770	-113,820	28,950	10,856	39,806
201-9 PUBLIC WORKS	4,580	0.7872	5,746	-4,581	1,165	437	1,602
211-3 SOLID WASTE	29,209	5.0200	36,639	-29,210	7,429	2,786	10,215
221 DEPT OF REAL ESTATE & ASSET	7,612	1.3083	9,549	-7,612	1,937	726	2,663
242 GSA PROPERTY MNGT	5,396	0.9274	6,769	-5,396	1,373	515	1,888
281-4 BUILDING	11,957	2.0550	14,999	-11,958	3,041	1,140	4,181
291-8 PARKS & RECREATION	50,861	8.7410	63,797	-50,861	12,936	4,851	17,787
341.351-5 PLANNING & ZONING	36,582	6.2870	45,887	-36,582	9,305	3,489	12,794
381 COMMUNICATIONS	1,571	0.2701	1,971	-1,572	399	150	549
401 CIP & TRANSPORTATION	4,826	0.8295	6,054	-4,827	1,227	460	1,687
910 CD-COMMUNITY & ECONOMIC	3,167	0.5444	3,973	-3,167	806	302	1,108
920 CRA - COMMUNITY	329	0.0567	414	-330	84	31	115
930 LIBERTY CITY	247	0.0425	310	-247	63	24	87
950 CIVILIAN INVESTIGATIVE PANEL	429	0.0738	539	-430	109	41	150
SubTotal	581,871	100.0000	729,866	-581,871	147,995	46,863	194,858
Direct Billed				581,871	581,871		581,871
Total	581,871	100.0000	729,866		729,866	46,863	776,729

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	985	985
131 City Attorney	2,235	2,235
141 Civil Service Board	113	113
150 City Manager's Office	1,131	1,131
150.2 Agenda Coordination	5,681	5,681
160 Finance - Director's Office	957	957
161 Finance - General	66	66
162 Finance - Treasury	1,332	1,332
171-4 Human Resources	6,280	6,280
231 Management and Budget	1,722	1,722
241 GSA - Administration	241	241
244 GSA - Graphics	2,277	2,277
246 GSA - Light Fleet	693	693
247 GSA - Heavy Fleet	693	693
251 Information Technology	331	331
261 Procurement	4,907	4,907
271 Auditor General	15	15
301-3 Risk Management	3,184	3,184
431 Equal Opportunity &	179	179
371 Grants Administration	6,615	6,615
101 MAYOR	3,367	3,367
111-5 COMMISSIONERS	27,602	27,602
151 NET - NEIGHBORHOOD	8,022	8,022
152 CODE COMPLIANCE	2,591	2,591
181-9 FIRE-RESCUE	19,007	19,007
190-1 POLICE	39,806	39,806
201-9 PUBLIC WORKS	1,602	1,602
211-3 SOLID WASTE	10,215	10,215
221 DEPT OF REAL ESTATE	2,663	2,663
242 GSA PROPERTY MNGT	1,888	1,888
281-4 BUILDING	4,181	4,181
291-8 PARKS &	17,787	17,787
341.351-5 PLANNING &	12,794	12,794



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
381 COMMUNICATIONS	549	549
401 CIP &	1,687	1,687
910 CD-COMMUNITY &	1,108	1,108
920 CRA - COMMUNITY	115	115
930 LIBERTY CITY	87	87
950 CIVILIAN	150	150
Direct Billed	581,871	581,871
Total	776,729	776,729



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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 of the General Services Administration - Light Fleet division have been functionalized as follows:

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,335,419			10,335,419
Major Machinery and Equipment	(3,187,690)			
Depreciation	(1,853,039)			
Total Deductions:	(5,040,729)			(5,040,729)
Equipment Depreciation	1,383,998		1,383,998	
141 Civil Service Board	3,086	351	3,437	
150 City Manager's Office	25,621	3,263	28,884	
160 Finance - Director's Office	6,718	872	7,590	
161 Finance - General Accounting	113,774	16,787	130,561	
162 Finance - Treasury Management	18,159	2,874	21,033	
163 Finance - Financial System Services	4,897	478	5,375	
171-4 Human Resources	30,609	3,617	34,226	
241 GSA - Administration	763,899	218,063	981,962	
244 GSA - Graphics	504	189	693	
261 Procurement		68,502	68,502	
271 Auditor General		3,691	3,691	
301-3 Risk Management		17,981	17,981	
431 Equal Opportunity & Diversity		3,007	3,007	
Total Allocated Additions:	2,351,265	339,675	2,690,940	2,690,940
Total To Be Allocated:	7,645,955	339,675		7,985,630



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	1,650,608	0	1,650,608
Fringe Benefits	155,380	0	155,380
Other Expense & Cost			
Retirement Contribution	691,200	0	691,200
Life and Health Insurance	395,300	0	395,300
Workers' Compensation	137,400	0	137,400
Professional Service	43,555	0	43,555
Rentals and Leases	138,941	0	138,941
Repair and Maintenance	2,001,516	0	2,001,516
Other Current Charge	1,668	0	1,668
Office Supplies & Minor Equipment	64,217	0	64,217
Other Materials & Supplies	6,272	0	6,272
Publications, Subscriptions, & Membershi	8,633	0	8,633
*Major Machinery and Equipment	3,187,690	3,187,690	0
*Depreciation	1,853,039	1,853,039	0
Departmental Totals			
Total Expenditures	10,335,419	5,040,729	5,294,690
Deductions			
Total Deductions	(5,040,729)	(5,040,729)	0
Functional Cost			
Functional Cost	5,294,690	0	5,294,690
Allocation Step 1			
Inbound- All Others	2,351,265	2,351,265	0
Reallocate Admin Costs		(2,351,265)	2,351,265
1st Allocation	7,645,955	0	7,645,955
Allocation Step 2			
Inbound- All Others	339,675	339,675	0
Reallocate Admin Costs		(339,675)	339,675
2nd Allocation	339,675	0	339,675



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	7,985,630	0	7,985,630



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	694	0.0131	1,003	-694	309		309
241 GSA - Administration	466,563	8.8119	673,755	-466,564	207,191		207,191
251 Information Technology	17,327	0.3273	25,022	-17,327	7,695	1,219	8,914
261 Procurement	434	0.0082	628	-435	193	31	224
301-3 Risk Management	1,138	0.0215	1,644	-1,139	505	80	585
101 MAYOR	12,230	0.2310	17,662	-12,231	5,431	861	6,292
111-5 COMMISSIONERS	6,814	0.1287	9,841	-6,815	3,026	480	3,506
151 NET - NEIGHBORHOOD	255,342	4.8226	368,736	-255,343	113,393	17,967	131,360
150.3 OFFICE OF FILM AND	1,454	0.0275	2,100	-1,454	646	102	748
152 CODE COMPLIANCE	159,388	3.0104	230,170	-159,389	70,781	11,215	81,996
181-9 FIRE-RESCUE	417,603	7.8872	603,053	-417,604	185,449	29,384	214,833
190-1 POLICE	2,665,746	50.3475	3,849,550	-2,665,746	1,183,804	187,572	1,371,376
201-9 PUBLIC WORKS	315,510	5.9590	455,623	-315,511	140,112	22,200	162,312
211-3 SOLID WASTE	171,254	3.2345	247,305	-171,254	76,051	12,050	88,101
221 DEPT OF REAL ESTATE & ASSET	10,485	0.1980	15,142	-10,486	4,656	738	5,394
281-4 BUILDING	113,926	2.1517	164,518	-113,926	50,592	8,016	58,608
291-8 PARKS & RECREATION	633,359	11.9622	914,621	-633,359	281,262	44,565	325,827
381 COMMUNICATIONS	4,400	0.0831	6,355	-4,400	1,955	310	2,265
401 CIP & TRANSPORTATION	30,462	0.5754	43,991	-30,463	13,528	2,143	15,671
910 CD-COMMUNITY & ECONOMIC	4,374	0.0826	6,318	-4,375	1,943	308	2,251
920 CRA - COMMUNITY	2,362	0.0446	3,412	-2,363	1,049	166	1,215
950 CIVILIAN INVESTIGATIVE PANEL	3,813	0.0720	5,506	-3,813	1,693	268	1,961
SubTotal	5,294,690	100.0000	7,645,955	-5,294,691	2,351,264	339,675	2,690,939
Direct Billed				5,294,691	5,294,691		5,294,691
Total	5,294,690	100.0000	7,645,955		7,645,955	339,675	7,985,630



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	309	309
241 GSA - Administration	207,191	207,191
251 Information Technology	8,914	8,914
261 Procurement	224	224
301-3 Risk Management	585	585
101 MAYOR	6,292	6,292
111-5 COMMISSIONERS	3,506	3,506
151 NET - NEIGHBORHOOD	131,360	131,360
150.3 OFFICE OF FILM AND	748	748
152 CODE COMPLIANCE	81,996	81,996
181-9 FIRE-RESCUE	214,833	214,833
190-1 POLICE	1,371,376	1,371,376
201-9 PUBLIC WORKS	162,312	162,312
211-3 SOLID WASTE	88,101	88,101
221 DEPT OF REAL ESTATE	5,394	5,394
281-4 BUILDING	58,608	58,608
291-8 PARKS &	325,827	325,827
381 COMMUNICATIONS	2,265	2,265
401 CIP &	15,671	15,671
910 CD-COMMUNITY &	2,251	2,251
920 CRA - COMMUNITY	1,215	1,215
950 CIVILIAN	1,961	1,961
Direct Billed	5,294,691	5,294,691
Total	7,985,630	7,985,630



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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 of the General Services Administration - Heavy Fleet division have been functionalized as follows:

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,275,933			7,275,933
Major Machinery and Equipment	(60,571)			
Depreciation	(53,811)			
Total Deductions:	(114,382)			(114,382)
Equipment Depreciation	1,383,998		1,383,998	
141 Civil Service Board	2,915	331	3,246	
150 City Manager's Office	24,198	3,081	27,279	
160 Finance - Director's Office	6,345	824	7,169	
161 Finance - General Accounting	67,766	9,381	77,147	
162 Finance - Treasury Management	16,073	2,545	18,618	
163 Finance - Financial System Services	3,864	377	4,241	
171-4 Human Resources	28,883	3,414	32,297	
241 GSA - Administration	721,460	205,948	927,408	
244 GSA - Graphics	504	189	693	
261 Procurement		70,153	70,153	
271 Auditor General		3,800	3,800	
301-3 Risk Management		15,184	15,184	
431 Equal Opportunity & Diversity		2,840	2,840	
Total Allocated Additions:	2,256,006	318,067	2,574,073	2,574,073
Total To Be Allocated:	9,417,557	318,067		9,735,624



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	1,699,127	0	1,699,127
Fringe Benefits	158,277	0	158,277
Other Expense & Cost			
Retirement Contribution	721,100	0	721,100
Life and Health Insurance	395,300	0	395,300
Workers' Compensation	104,600	0	104,600
Professional Service	16,778	0	16,778
Utility Services	2,552	0	2,552
Rentals and Leases	760	0	760
Repair and Maintenance	2,269,042	0	2,269,042
Other Current Charge	1,939	0	1,939
Office Supplies & Minor Equipment	112,802	0	112,802
Other Materials & Supplies	1,661,348	0	1,661,348
Publications, Subscriptions, & Membershi	17,926	0	17,926
*Major Machinery and Equipment	60,571	60,571	0
*Depreciation	53,811	53,811	0
Departmental Totals			
Total Expenditures	7,275,933	114,382	7,161,551
Deductions			
Total Deductions	(114,382)	(114,382)	0
Functional Cost			
Functional Cost	7,161,551	0	7,161,551
Allocation Step 1			
Inbound- All Others	2,256,006	2,256,006	0
Reallocate Admin Costs		(2,256,006)	2,256,006
1st Allocation	9,417,557	0	9,417,557



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	318,067	318,067	0
Reallocate Admin Costs		(318,067)	318,067
2nd Allocation	318,067	0	318,067
Total For 00170 247 GSA - Heavy Fleet			
Total Allocated	9,735,624	0	9,735,624



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
241 GSA - Administration	684,350	9.5558	899,924	-684,350	215,574		215,574
181-9 FIRE-RESCUE	4,547	0.0635	5,980	-4,548	1,432	223	1,655
190-1 POLICE	55,069	0.7690	72,417	-55,070	17,347	2,704	20,051
201-9 PUBLIC WORKS	593,412	8.2860	780,341	-593,413	186,928	29,140	216,068
211-3 SOLID WASTE	5,099,409	71.2048	6,705,752	-5,099,410	1,606,342	250,408	1,856,750
291-8 PARKS & RECREATION	214,842	2.9999	282,519	-214,842	67,677	10,550	78,227
401 CIP & TRANSPORTATION	508,138	7.0953	668,204	-508,138	160,066	24,952	185,018
910 CD-COMMUNITY & ECONOMIC	1,840	0.0257	2,420	-1,840	580	90	670
SubTotal	7,161,611	100.0000	9,417,557	-7,161,611	2,255,946	318,067	2,574,013
Direct Billed				7,161,611	7,161,611		7,161,611
Total	7,161,611	100.0000	9,417,557		9,417,557	318,067	9,735,624

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	215,574	215,574
181-9 FIRE-RESCUE	1,655	1,655
190-1 POLICE	20,051	20,051
201-9 PUBLIC WORKS	216,068	216,068
211-3 SOLID WASTE	1,856,750	1,856,750
291-8 PARKS &	78,227	78,227
401 CIP &	185,018	185,018
910 CD-COMMUNITY &	670	670
Direct Billed	7,161,611	7,161,611
Total	9,735,624	9,735,624



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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 department provides efficient customer service using professional, prompt, accurate, and knowledgeable assistance via the Help Desk, inventory control, and the IT Training Team. In addition, the department 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 work orders issued, phones, aircards, and computers assigned to each department.

Costs of the Information Technology department have been functionalized as follows:

Customer Service: The Customer Service function has been allocated to departments based on the amount of work orders issued by department.

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

Network and Applications Support: The Network and Applications Support function has been allocated to departments based on the number of aircards and computers by department.



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,917,107			11,917,107
Major Machinery and Equipment	(444,815)			
Depreciation	(1,218,370)			
Total Deductions:	(1,663,185)			(1,663,185)
Building Depreciation	30,892		30,892	
Equipment Depreciation	1,181,938		1,181,938	
121 City Clerk	1,814	1,071	2,885	
131 City Attorney	15,536	1,731	17,267	
141 Civil Service Board	5,916	672	6,588	
150 City Manager's Office	49,107	6,254	55,361	
150.2 Agenda Coordination	2,209	346	2,555	
160 Finance - Director's Office	12,877	1,672	14,549	
161 Finance - General Accounting	34,160	5,104	39,264	
162 Finance - Treasury Management	9,049	1,417	10,466	
163 Finance - Financial System Services	12,955	1,229	14,184	
171-4 Human Resources	57,357	6,782	64,139	
231 Management and Budget	2,883	321	3,204	
243 GSA - Miami Riverside Center	101,711	11,726	113,437	
244 GSA - Graphics	241	90	331	
246 GSA - Light Fleet	7,695	1,219	8,914	
251 Information Technology		754,422	754,422	
261 Procurement		66,306	66,306	
271 Auditor General		10,512	10,512	
301-3 Risk Management		30,467	30,467	
431 Equal Opportunity & Diversity		5,763	5,763	
Total Allocated Additions:	1,526,340	907,104	2,433,444	2,433,444



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology**

Total To Be Allocated:

<u>11,780,262</u>	<u>907,104</u>	<u>12,687,366</u>
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Wages & Benefits					
Salaries	4,700,818	376,065	2,068,361	893,155	1,363,237
Fringe Benefits	386,112	30,889	169,890	73,361	111,972
Other Expense & Cost					
Retirement Contribution	1,450,100	116,008	638,044	275,519	420,529
Life and Health Insurance	756,200	60,496	332,728	143,678	219,298
Workers' Compensation	107,600	8,608	47,344	20,444	31,204
Professional Service	1,590,382	127,231	699,767	302,173	461,211
Travel and Per Diem	100,135	8,011	44,059	19,026	29,039
Communications & Relations	5,227	418	2,300	993	1,516
Postage	61	5	26	12	18
Rentals and Leases	1,823	146	802	346	529
Insurance	15,900	1,272	6,996	3,021	4,611
Repair and Maintenance	919,562	73,565	404,607	174,717	266,673
Advertising and Relations	14	1	6	3	4
Other Current Charges	958	77	421	182	278
Office Supplies & Minor Equipment	77,217	6,177	33,976	14,671	22,393
Other Materials and Supplies	28	2	13	5	8
Publications, Subscriptions, & Membershi	141,785	11,343	62,385	26,939	41,118
*Major Machinery and Equipment	444,815	444,815	0	0	0
*Depreciation	1,218,370	1,218,370	0	0	0
Departmental Totals					
Total Expenditures	11,917,107	2,483,499	4,511,725	1,948,245	2,973,638
Deductions					
Total Deductions	(1,663,185)	(1,663,185)	0	0	0
Functional Cost					
Functional Cost	10,253,922	820,314	4,511,725	1,948,245	2,973,638
Allocation Step 1					
Inbound- All Others	1,526,340	1,526,340	0	0	0
Reallocate Admin Costs		(2,346,654)	1,122,313	484,636	739,705
1st Allocation	11,780,262	0	5,634,038	2,432,881	3,713,343



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Allocation Step 2					
Inbound- All Others	907,104	907,104	0	0	0
Reallocate Admin Costs		(907,104)	433,832	187,337	285,935
2nd Allocation	907,104	0	433,832	187,337	285,935
Total For 00180 251 Information Technology					
Total Allocated	12,687,366	0	6,067,870	2,620,218	3,999,278



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	26	0.4439	25,010		25,010		25,010
131 City Attorney	75	1.2805	72,145		72,145		72,145
141 Civil Service Board	6	0.1024	5,772		5,772		5,772
150 City Manager's Office	47	0.8025	45,211		45,211		45,211
160 Finance - Director's Office	9	0.1537	8,657		8,657		8,657
161 Finance - General Accounting	67	1.1439	64,449		64,449		64,449
162 Finance - Treasury Management	28	0.4781	26,934		26,934		26,934
163 Finance - Financial System Services	6	0.1024	5,772		5,772		5,772
171-4 Human Resources	61	1.0415	58,678		58,678		58,678
231 Management and Budget	29	0.4951	27,896		27,896		27,896
241 GSA - Administration	142	2.4244	136,594		136,594		136,594
251 Information Technology	195	3.3293	187,577		187,577		187,577
261 Procurement	31	0.5293	29,820		29,820	2,603	32,423
271 Auditor General	18	0.3073	17,315		17,315	1,512	18,827
301-3 Risk Management	30	0.5122	28,858		28,858	2,519	31,377
431 Equal Opportunity & Diversity	7	0.1195	6,734		6,734	588	7,322
371 Grants Administration	57	0.9732	54,830		54,830	4,787	59,617
101 MAYOR	24	0.4098	23,086		23,086	2,015	25,101
111-5 COMMISSIONERS	69	1.1781	66,373		66,373	5,795	72,168
151 NET - NEIGHBORHOOD	72	1.2293	69,259		69,259	6,046	75,305
152 CODE COMPLIANCE	135	2.3049	129,861		129,861	11,337	141,198
181-9 FIRE-RESCUE	798	13.6247	767,622		767,622	67,015	834,637
190-1 POLICE	2,247	38.3645	2,161,464		2,161,464	188,700	2,350,164
201-9 PUBLIC WORKS	108	1.8439	103,889		103,889	9,070	112,959
211-3 SOLID WASTE	99	1.6903	95,231		95,231	8,314	103,545



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
221 DEPT OF REAL ESTATE & ASSET	70	1.1952	67,335		67,335	5,878	73,213
281-4 BUILDING	177	3.0220	170,262		170,262	14,864	185,126
291-8 PARKS & RECREATION	855	14.5979	822,452		822,452	71,801	894,253
341.351-5 PLANNING & ZONING	71	1.2122	68,297		68,297	5,962	74,259
381 COMMUNICATIONS	26	0.4439	25,010		25,010	2,183	27,193
401 CIP & TRANSPORTATION	64	1.0927	61,564		61,564	5,375	66,939
910 CD-COMMUNITY & ECONOMIC	126	2.1513	121,203		121,203	10,581	131,784
920 CRA - COMMUNITY	26	0.4439	25,010		25,010	2,183	27,193
930 LIBERTY CITY	4	0.0683	3,848		3,848	336	4,184
940 VIRGINIA KEY	10	0.1707	9,619		9,619	840	10,459
950 CIVILIAN INVESTIGATIVE PANEL	13	0.2220	12,505		12,505	1,092	13,597
970 COMPONENT UNITS	17	0.2903	16,353		16,353	1,428	17,781
999 OTHER	12	0.2049	11,543		11,543	1,008	12,551
SubTotal	5,857	100.0000	5,634,038		5,634,038	433,832	6,067,870
Total	5,857	100.0000	5,634,038		5,634,038	433,832	6,067,870

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	17	1.0794	26,260		26,260		26,260
131 City Attorney	71	4.5079	109,673		109,673		109,673
141 Civil Service Board	4	0.2540	6,179		6,179		6,179
150 City Manager's Office	31	1.9683	47,885		47,885		47,885
150.2 Agenda Coordination	3	0.1905	4,634		4,634		4,634
160 Finance - Director's Office	6	0.3810	9,268		9,268		9,268
161 Finance - General Accounting	44	2.7937	67,966		67,966		67,966
162 Finance - Treasury Management	18	1.1429	27,804		27,804		27,804
163 Finance - Financial System Services	4	0.2540	6,179		6,179		6,179
171-4 Human Resources	48	3.0476	74,145		74,145		74,145
231 Management and Budget	19	1.2063	29,349		29,349		29,349
241 GSA - Administration	55	3.4921	84,958		84,958		84,958
251 Information Technology	82	5.2063	126,664		126,664		126,664
261 Procurement	19	1.2063	29,349		29,349	3,034	32,383
271 Auditor General	6	0.3810	9,268		9,268	958	10,226
301-3 Risk Management	21	1.3333	32,438		32,438	3,354	35,792
431 Equal Opportunity & Diversity	4	0.2540	6,179		6,179	639	6,818
371 Grants Administration	17	1.0794	26,260		26,260	2,715	28,975
101 MAYOR	24	1.5238	37,072		37,072	3,833	40,905
111-5 COMMISSIONERS	42	2.6667	64,877		64,877	6,708	71,585
151 NET - NEIGHBORHOOD	69	4.3810	106,583		106,583	11,020	117,603
150.3 OFFICE OF FILM AND	5	0.3175	7,723		7,723	799	8,522
152 CODE COMPLIANCE	15	0.9524	23,170		23,170	2,396	25,566
181-9 FIRE-RESCUE	381	24.1901	588,527		588,527	60,848	649,375
201-9 PUBLIC WORKS	79	5.0159	122,030		122,030	12,617	134,647



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
211-3 SOLID WASTE	43	2.7302	66,422		66,422	6,867	73,289
221 DEPT OF REAL ESTATE & ASSET	37	2.3492	57,153		57,153	5,909	63,062
281-4 BUILDING	74	4.6984	114,307		114,307	11,818	126,125
291-8 PARKS & RECREATION	128	8.1270	197,720		197,720	20,443	218,163
341.351-5 PLANNING & ZONING	62	3.9365	95,771		95,771	9,902	105,673
381 COMMUNICATIONS	9	0.5714	13,902		13,902	1,437	15,339
401 CIP & TRANSPORTATION	46	2.9206	71,056		71,056	7,347	78,403
910 CD-COMMUNITY & ECONOMIC	37	2.3492	57,153		57,153	5,909	63,062
920 CRA - COMMUNITY	28	1.7778	43,251		43,251	4,472	47,723
930 LIBERTY CITY	5	0.3175	7,723		7,723	799	8,522
940 VIRGINIA KEY	9	0.5714	13,902		13,902	1,437	15,339
950 CIVILIAN INVESTIGATIVE PANEL	7	0.4444	10,813		10,813	1,118	11,931
980 ND - NON DEPARTMENTAL	6	0.3810	9,268		9,268	958	10,226
SubTotal	1,575	100.0000	2,432,881		2,432,881	187,337	2,620,218
Total	1,575	100.0000	2,432,881		2,432,881	187,337	2,620,218

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	235	1.2392	46,015		46,015		46,015
131 City Attorney	570	3.0057	111,612		111,612		111,612
141 Civil Service Board	18	0.0949	3,525		3,525		3,525
150 City Manager's Office	502	2.6471	98,297		98,297		98,297
160 Finance - Director's Office	806	4.2502	157,823		157,823		157,823
171-4 Human Resources	548	2.8897	107,304		107,304		107,304
231 Management and Budget	238	1.2550	46,603		46,603		46,603
241 GSA - Administration	478	2.5206	93,597		93,597		93,597
251 Information Technology	2,248	11.8540	440,181		440,181		440,181
261 Procurement	279	1.4712	54,631		54,631	5,989	60,620
271 Auditor General	115	0.6064	22,518		22,518	2,468	24,986
301-3 Risk Management	208	1.0968	40,729		40,729	4,465	45,194
431 Equal Opportunity & Diversity	22	0.1160	4,308		4,308	472	4,780
371 Grants Administration	396	2.0882	77,541		77,541	8,500	86,041
101 MAYOR	162	0.8543	31,721		31,721	3,477	35,198
111-5 COMMISSIONERS	491	2.5891	96,143		96,143	10,539	106,682
151 NET - NEIGHBORHOOD	843	4.4453	165,068		165,068	18,095	183,163
152 CODE COMPLIANCE	644	3.3959	126,102		126,102	13,823	139,925
181-9 FIRE-RESCUE	3,121	16.4575	611,124		611,124	66,993	678,117
190-1 POLICE	102	0.5379	19,973		19,973	2,189	22,162
201-9 PUBLIC WORKS	591	3.1164	115,724		115,724	12,686	128,410
211-3 SOLID WASTE	741	3.9074	145,095		145,095	15,906	161,001
221 DEPT OF REAL ESTATE & ASSET	468	2.4678	91,639		91,639	10,046	101,685
281-4 BUILDING	761	4.0129	149,011		149,011	16,335	165,346
291-8 PARKS & RECREATION	1,702	8.9749	333,269		333,269	36,533	369,802



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
341.351-5 PLANNING & ZONING	949	5.0042	185,824		185,824	20,370	206,194
381 COMMUNICATIONS	167	0.8806	32,700		32,700	3,585	36,285
401 CIP & TRANSPORTATION	642	3.3854	125,710		125,710	13,781	139,491
910 CD-COMMUNITY & ECONOMIC	219	1.1548	42,882		42,882	4,701	47,583
920 CRA - COMMUNITY	182	0.9597	35,637		35,637	3,907	39,544
930 LIBERTY CITY	47	0.2478	9,203		9,203	1,009	10,212
940 VIRGINIA KEY	87	0.4588	17,035		17,035	1,867	18,902
950 CIVILIAN INVESTIGATIVE PANEL	52	0.2742	10,182		10,182	1,116	11,298
970 COMPONENT UNITS	190	1.0019	37,204		37,204	4,078	41,282
999 OTHER	140	0.7382	27,413		27,413	3,005	30,418
SubTotal	18,964	100.0000	3,713,343		3,713,343	285,935	3,999,278
Total	18,964	100.0000	3,713,343		3,713,343	285,935	3,999,278

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	97,285	25,010	26,260	46,015
131 City Attorney	293,430	72,145	109,673	111,612
141 Civil Service Board	15,476	5,772	6,179	3,525
150 City Manager's Office	191,393	45,211	47,885	98,297
150.2 Agenda Coordination	4,634	0	4,634	0
160 Finance - Director's Office	175,748	8,657	9,268	157,823
161 Finance - General	132,415	64,449	67,966	0
162 Finance - Treasury	54,738	26,934	27,804	0
163 Finance - Financial	11,951	5,772	6,179	0
171-4 Human Resources	240,127	58,678	74,145	107,304
231 Management and Budget	103,848	27,896	29,349	46,603
241 GSA - Administration	315,149	136,594	84,958	93,597
251 Information Technology	754,422	187,577	126,664	440,181
261 Procurement	125,426	32,423	32,383	60,620
271 Auditor General	54,039	18,827	10,226	24,986
301-3 Risk Management	112,363	31,377	35,792	45,194
431 Equal Opportunity &	18,920	7,322	6,818	4,780
371 Grants Administration	174,633	59,617	28,975	86,041
101 MAYOR	101,204	25,101	40,905	35,198
111-5 COMMISSIONERS	250,435	72,168	71,585	106,682
151 NET - NEIGHBORHOOD	376,071	75,305	117,603	183,163
150.3 OFFICE OF FILM AND	8,522	0	8,522	0
152 CODE COMPLIANCE	306,689	141,198	25,566	139,925
181-9 FIRE-RESCUE	2,162,129	834,637	649,375	678,117
190-1 POLICE	2,372,326	2,350,164	0	22,162
201-9 PUBLIC WORKS	376,016	112,959	134,647	128,410
211-3 SOLID WASTE	337,835	103,545	73,289	161,001
221 DEPT OF REAL ESTATE	237,960	73,213	63,062	101,685
281-4 BUILDING	476,597	185,126	126,125	165,346
291-8 PARKS &	1,482,218	894,253	218,163	369,802
341.351-5 PLANNING &	386,126	74,259	105,673	206,194
381 COMMUNICATIONS	78,817	27,193	15,339	36,285
401 CIP &	284,833	66,939	78,403	139,491



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
910 CD-COMMUNITY &	242,429	131,784	63,062	47,583
920 CRA - COMMUNITY	114,460	27,193	47,723	39,544
930 LIBERTY CITY	22,918	4,184	8,522	10,212
940 VIRGINIA KEY	44,700	10,459	15,339	18,902
950 CIVILIAN	36,826	13,597	11,931	11,298
970 COMPONENT UNITS	59,063	17,781	0	41,282
980 ND - NON	10,226	0	10,226	0
999 OTHER	42,969	12,551	0	30,418
Direct Billed	0	0	0	0
Total	12,687,366	6,067,870	2,620,218	3,999,278



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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) administers the Purchasing Card (P-Card) program. Procurement conducts all purchases in an open and fair competitive manner as established by the informal and formal methods of source selection pursuant to the City of Miami Procurement Code.

Costs of the Procurement department have been functionalized as follows:

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.

Purchasing Cards & Surplus: Costs associated with the use of Purchasing 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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,131,383			2,131,383
Major Machinery and Equipment	(6,747)			
Transfer and Others	(39)			
Depreciation	(4,448)			
Total Deductions:	(11,234)			(11,234)
Building Depreciation	7,485		7,485	
Equipment Depreciation	4,160		4,160	
131 City Attorney	125,829	14,020	139,849	
141 Civil Service Board	1,629	185	1,814	
150 City Manager's Office	13,522	1,722	15,244	
150.2 Agenda Coordination	19,879	3,116	22,995	
160 Finance - Director's Office	3,546	460	4,006	
161 Finance - General Accounting	7,404	1,041	8,445	
162 Finance - Treasury Management	1,974	313	2,287	
163 Finance - Financial System Services	5,351	509	5,860	
171-4 Human Resources	15,473	1,831	17,304	
231 Management and Budget	17,298	1,924	19,222	
243 GSA - Miami Riverside Center	25,180	2,882	28,062	
244 GSA - Graphics	3,569	1,338	4,907	
246 GSA - Light Fleet	193	31	224	
251 Information Technology	113,800	11,626	125,426	
261 Procurement		9,680	9,680	
271 Auditor General		2,795	2,795	
301-3 Risk Management		8,368	8,368	
431 Equal Opportunity & Diversity		1,587	1,587	
Total Allocated Additions:	366,292	63,428	429,720	429,720



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement**

Total To Be Allocated:

<u>2,486,441</u>	<u>63,428</u>	<u>2,549,869</u>
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	1,250,008	200,001	987,507	62,500
Fringe Benefits	111,179	17,789	87,831	5,559
Other Expense & Cost				
Retirement Contribution	421,700	67,472	333,143	21,085
Life and Health Insurance	217,700	34,832	171,983	10,885
Workers' Compensation	32,600	5,216	25,754	1,630
Professional Service	100	16	79	5
Travel and Per Diem	3,202	512	2,530	160
Postage	392	63	309	20
Rentals and Leases	1,823	292	1,440	91
Insurance	5,200	832	4,108	260
Repair and Maintenance	18,500	2,960	14,615	925
Advertising and Relations	46,778	7,484	36,955	2,339
Office Supplies & Minor Equipment	7,537	1,206	5,954	377
Publications, Subscriptions, & Membershi	3,430	549	2,709	172
*Major Machinery and Equipment	6,747	6,747	0	0
*Transfer and Others	39	39	0	0
*Depreciation	4,448	4,448	0	0
Departmental Totals				
Total Expenditures	2,131,383	350,458	1,674,917	106,008
Deductions				
Total Deductions	(11,234)	(11,234)	0	0
Functional Cost				
Functional Cost	2,120,149	339,224	1,674,917	106,008
Allocation Step 1				
Inbound- All Others	366,292	366,292	0	0
Reallocate Admin Costs		(705,516)	663,521	41,995
1st Allocation	2,486,441	0	2,338,438	148,003



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	63,428	63,428	0	0
Reallocate Admin Costs		(63,428)	59,653	3,775
2nd Allocation	63,428	0	59,653	3,775
Total For 00190 261 Procurement				
Total Allocated	2,549,869	0	2,398,091	151,778



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	36	0.4235	9,904		9,904		9,904
131 City Attorney	38	0.4471	10,454		10,454		10,454
141 Civil Service Board	7	0.0824	1,926		1,926		1,926
150 City Manager's Office	85	1.0000	23,384		23,384		23,384
150.2 Agenda Coordination	12	0.1412	3,301		3,301		3,301
160 Finance - Director's Office	55	0.6471	15,131		15,131		15,131
161 Finance - General Accounting	4	0.0471	1,100		1,100		1,100
162 Finance - Treasury Management	9	0.1059	2,476		2,476		2,476
163 Finance - Financial System Services	1	0.0118	275		275		275
171-4 Human Resources	104	1.2235	28,611		28,611		28,611
231 Management and Budget	57	0.6706	15,681		15,681		15,681
241 GSA - Administration	64	0.7529	17,607		17,607		17,607
243 GSA - Miami Riverside Center	70	0.8235	19,258		19,258		19,258
244 GSA - Graphics	33	0.3882	9,079		9,079		9,079
246 GSA - Light Fleet	249	2.9294	68,502		68,502		68,502
247 GSA - Heavy Fleet	255	3.0000	70,153		70,153		70,153
251 Information Technology	224	2.6353	61,625		61,625		61,625
261 Procurement	33	0.3882	9,079		9,079		9,079
271 Auditor General	33	0.3882	9,079		9,079	275	9,354
301-3 Risk Management	53	0.6235	14,581		14,581	441	15,022
431 Equal Opportunity & Diversity	11	0.1294	3,026		3,026	92	3,118
371 Grants Administration	96	1.1294	26,411		26,411	799	27,210
101 MAYOR	52	0.6118	14,306		14,306	433	14,739
111-5 COMMISSIONERS	152	1.7882	41,817		41,817	1,266	43,083
151 NET - NEIGHBORHOOD	112	1.3176	30,812		30,812	933	31,745



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
150.3 OFFICE OF FILM AND	22	0.2588	6,052		6,052	183	6,235
152 CODE COMPLIANCE	46	0.5412	12,655		12,655	383	13,038
181-9 FIRE-RESCUE	1,374	16.1647	378,002		378,002	11,441	389,443
190-1 POLICE	1,421	16.7176	390,932		390,932	11,832	402,764
201-9 PUBLIC WORKS	276	3.2471	75,930		75,930	2,298	78,228
211-3 SOLID WASTE	188	2.2118	51,721		51,721	1,565	53,286
221 DEPT OF REAL ESTATE & ASSET	483	5.6824	132,878		132,878	4,022	136,900
242 GSA PROPERTY MNGT	404	4.7529	111,145		111,145	3,364	114,509
245 GSA COMMUNICATIONS SERVICES	110	1.2941	30,262		30,262	916	31,178
281-4 BUILDING	144	1.6941	39,616		39,616	1,199	40,815
291-8 PARKS & RECREATION	1,457	17.1412	400,836		400,836	12,131	412,967
341.351-5 PLANNING & ZONING	75	0.8824	20,633		20,633	625	21,258
381 COMMUNICATIONS	82	0.9647	22,559		22,559	683	23,242
401 CIP & TRANSPORTATION	189	2.2235	51,996		51,996	1,574	53,570
910 CD-COMMUNITY & ECONOMIC	115	1.3529	31,638		31,638	958	32,596
920 CRA - COMMUNITY	26	0.3059	7,153		7,153	216	7,369
930 LIBERTY CITY	20	0.2353	5,502		5,502	167	5,669
940 VIRGINIA KEY	143	1.6824	39,341		39,341	1,191	40,532
950 CIVILIAN INVESTIGATIVE PANEL	34	0.4000	9,354		9,354	283	9,637
980 ND - NON DEPARTMENTAL	46	0.5412	12,655		12,655	383	13,038
SubTotal	8,500	100.0000	2,338,438		2,338,438	59,653	2,398,091
Total	8,500	100.0000	2,338,438		2,338,438	59,653	2,398,091



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement**

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	79	1.3958	2,066		2,066		2,066
131 City Attorney	117	2.0671	3,059		3,059		3,059
150 City Manager's Office	98	1.7314	2,563		2,563		2,563
160 Finance - Director's Office	7	0.1237	183		183		183
161 Finance - General Accounting	52	0.9187	1,360		1,360		1,360
162 Finance - Treasury Management	21	0.3710	549		549		549
163 Finance - Financial System Services	5	0.0883	131		131		131
171-4 Human Resources	43	0.7597	1,124		1,124		1,124
231 Management and Budget	255	4.5053	6,668		6,668		6,668
251 Information Technology	179	3.1625	4,681		4,681		4,681
261 Procurement	23	0.4064	601		601		601
271 Auditor General	53	0.9364	1,386		1,386	42	1,428
301-3 Risk Management	119	2.1025	3,112		3,112	94	3,206
371 Grants Administration	63	1.1131	1,647		1,647	50	1,697
151 NET - NEIGHBORHOOD	266	4.6996	6,956		6,956	210	7,166
152 CODE COMPLIANCE	24	0.4240	628		628	19	647
181-9 FIRE-RESCUE	1,244	21.9789	32,527		32,527	979	33,506
190-1 POLICE	411	7.2615	10,747		10,747	325	11,072
201-9 PUBLIC WORKS	187	3.3039	4,890		4,890	148	5,038
211-3 SOLID WASTE	98	1.7314	2,563		2,563	77	2,640
221 DEPT OF REAL ESTATE & ASSET	277	4.8940	7,243		7,243	219	7,462
242 GSA PROPERTY MNGT	810	14.3110	21,181		21,181	640	21,821
245 GSA COMMUNICATIONS SERVICES	55	0.9717	1,438		1,438	43	1,481
281-4 BUILDING	40	0.7067	1,046		1,046	32	1,078
291-8 PARKS & RECREATION	796	14.0636	20,815		20,815	629	21,444



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
341.351-5 PLANNING & ZONING	88	1.5548	2,301		2,301	69	2,370
381 COMMUNICATIONS	59	1.0424	1,543		1,543	47	1,590
401 CIP & TRANSPORTATION	45	0.7951	1,177		1,177	36	1,213
910 CD-COMMUNITY & ECONOMIC	68	1.2014	1,778		1,778	54	1,832
950 CIVILIAN INVESTIGATIVE PANEL	78	1.3781	2,040		2,040	62	2,102
SubTotal	5,660	100.0000	148,003		148,003	3,775	151,778
Total	5,660	100.0000	148,003		148,003	3,775	151,778

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	11,970	9,904	2,066
131 City Attorney	13,513	10,454	3,059
141 Civil Service Board	1,926	1,926	0
150 City Manager's Office	25,947	23,384	2,563
150.2 Agenda Coordination	3,301	3,301	0
160 Finance - Director's Office	15,314	15,131	183
161 Finance - General	2,460	1,100	1,360
162 Finance - Treasury	3,025	2,476	549
163 Finance - Financial	406	275	131
171-4 Human Resources	29,735	28,611	1,124
231 Management and Budget	22,349	15,681	6,668
241 GSA - Administration	17,607	17,607	0
243 GSA - Miami Riverside	19,258	19,258	0
244 GSA - Graphics	9,079	9,079	0
246 GSA - Light Fleet	68,502	68,502	0
247 GSA - Heavy Fleet	70,153	70,153	0
251 Information Technology	66,306	61,625	4,681
261 Procurement	9,680	9,079	601
271 Auditor General	10,782	9,354	1,428
301-3 Risk Management	18,228	15,022	3,206
431 Equal Opportunity &	3,118	3,118	0
371 Grants Administration	28,907	27,210	1,697
101 MAYOR	14,739	14,739	0
111-5 COMMISSIONERS	43,083	43,083	0
151 NET - NEIGHBORHOOD	38,911	31,745	7,166
150.3 OFFICE OF FILM AND	6,235	6,235	0
152 CODE COMPLIANCE	13,685	13,038	647
181-9 FIRE-RESCUE	422,949	389,443	33,506
190-1 POLICE	413,836	402,764	11,072
201-9 PUBLIC WORKS	83,266	78,228	5,038
211-3 SOLID WASTE	55,926	53,286	2,640
221 DEPT OF REAL ESTATE	144,362	136,900	7,462
242 GSA PROPERTY MNGT	136,330	114,509	21,821



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
245 GSA	32,659	31,178	1,481
281-4 BUILDING	41,893	40,815	1,078
291-8 PARKS &	434,411	412,967	21,444
341.351-5 PLANNING &	23,628	21,258	2,370
381 COMMUNICATIONS	24,832	23,242	1,590
401 CIP &	54,783	53,570	1,213
910 CD-COMMUNITY &	34,428	32,596	1,832
920 CRA - COMMUNITY	7,369	7,369	0
930 LIBERTY CITY	5,669	5,669	0
940 VIRGINIA KEY	40,532	40,532	0
950 CIVILIAN	11,739	9,637	2,102
980 ND - NON	13,038	13,038	0
Direct Billed	0	0	0
Total	2,549,869	2,398,091	151,778



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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 OIAG also determines whether a system of internal controls, which would promote and encourage the accomplishment of management objectives, has been established and implemented. It reviews business processes and operations in order to determine if they are executed in an economic, effective, and efficient manner. The primary objective of the OIAG is to assist the City Commission in ensuring that taxpayers' assets are properly safeguarded.

The Audit Services function represents the audit and review activities of the Department.

Costs of the Office of the Auditor General have been functionalized as follows:

Internal Audits: Costs associated with this function have been allocated based on the actual expenditures of each department.

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,171,228			1,171,228
Major Machinery and Equipment	(11,702)			
Depreciation	(2,362)			
Total Deductions:	(14,064)			(14,064)
Building Depreciation	13,743		13,743	
Equipment Depreciation	2,183		2,183	
131 City Attorney	17,165	1,913	19,078	
141 Civil Service Board	857	97	954	
150 City Manager's Office	7,117	906	8,023	
160 Finance - Director's Office	1,866	242	2,108	
161 Finance - General Accounting	3,291	462	3,753	
162 Finance - Treasury Management	1,258	199	1,457	
163 Finance - Financial System Services	1,757	166	1,923	
171-4 Human Resources	7,474	886	8,360	
231 Management and Budget	2,883	321	3,204	
243 GSA - Miami Riverside Center	45,257	5,217	50,474	
244 GSA - Graphics	11	4	15	
251 Information Technology	49,101	4,938	54,039	
261 Procurement	10,465	317	10,782	
271 Auditor General		1,564	1,564	
301-3 Risk Management		4,394	4,394	
431 Equal Opportunity & Diversity		835	835	
Total Allocated Additions:	164,428	22,461	186,889	186,889
Total To Be Allocated:	1,321,592	22,461		1,344,053



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	699,542	0	699,542
Fringe Benefits	70,094	0	70,094
Other Expense & Cost			
Retirement Contribution	226,300	0	226,300
Life and Health Insurance	103,100	0	103,100
Workers' Compensation	15,400	0	15,400
Professional Service	16,715	0	16,715
Travel and Per Diem	5,025	0	5,025
Communications and Relations	350	0	350
Postage	9	0	9
Rentals and Leases	680	0	680
Insurance	5,200	0	5,200
Repair and Maintenance	7,300	0	7,300
Office Supplies & Minor Equipment	3,839	0	3,839
Publications, Subscriptions, & Membershi	3,610	0	3,610
*Major Machinery and Equipment	11,702	11,702	0
*Depreciation	2,362	2,362	0
Departmental Totals			
Total Expenditures	1,171,228	14,064	1,157,164
Deductions			
Total Deductions	(14,064)	(14,064)	0
Functional Cost	1,157,164	0	1,157,164
Allocation Step 1			
Inbound- All Others	164,428	164,428	0
Reallocate Admin Costs		(164,428)	164,428
1st Allocation	1,321,592	0	1,321,592



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<hr/>			
Allocation Step 2			
Inbound- All Others	22,461	22,461	0
Reallocate Admin Costs		(22,461)	22,461
2nd Allocation	22,461	0	22,461
Total For 00200 271 Auditor General			
Total Allocated	1,344,053	0	1,344,053



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	785,369	0.1329	1,756		1,756		1,756
131 City Attorney	4,572,990	0.7738	10,227		10,227		10,227
141 Civil Service Board	210,838	0.0357	472		472		472
150 City Manager's Office	1,910,057	0.3232	4,271		4,271		4,271
150.2 Agenda Coordination	207,570	0.0351	464		464		464
160 Finance - Director's Office	477,658	0.0808	1,068		1,068		1,068
161 Finance - General Accounting	1,542,433	0.2610	3,449		3,449		3,449
162 Finance - Treasury Management	1,789,862	0.3029	4,003		4,003		4,003
163 Finance - Financial System Services	264,000	0.0447	590		590		590
171-4 Human Resources	2,214,593	0.3747	4,953		4,953		4,953
231 Management and Budget	1,154,356	0.1953	2,581		2,581		2,581
241 GSA - Administration	701,836	0.1188	1,570		1,570		1,570
243 GSA - Miami Riverside Center	370,696	0.0627	829		829		829
244 GSA - Graphics	273,166	0.0462	611		611		611
246 GSA - Light Fleet	1,650,608	0.2793	3,691		3,691		3,691
247 GSA - Heavy Fleet	1,699,127	0.2875	3,800		3,800		3,800
251 Information Technology	4,700,818	0.7954	10,512		10,512		10,512
261 Procurement	1,250,008	0.2115	2,795		2,795		2,795
271 Auditor General	699,542	0.1184	1,564		1,564		1,564
301-3 Risk Management	1,365,739	0.2311	3,054		3,054	54	3,108
431 Equal Opportunity & Diversity	213,175	0.0361	477		477	8	485
371 Grants Administration	2,082,615	0.3524	4,657		4,657	83	4,740
101 MAYOR	1,467,009	0.2482	3,281		3,281	58	3,339
111-5 COMMISSIONERS	2,764,636	0.4678	6,183		6,183	110	6,293
151 NET - NEIGHBORHOOD	7,814,353	1.3223	17,475		17,475	311	17,786



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	369,403	0.0625	826		826	15	841
152 CODE COMPLIANCE	5,210,407	0.8817	11,652		11,652	207	11,859
181-9 FIRE-RESCUE	130,358,103	22.0583	291,521		291,521	5,187	296,708
190-1 POLICE	222,552,033	37.6587	497,695		497,695	8,855	506,550
201-9 PUBLIC WORKS	23,774,636	4.0230	53,167		53,167	946	54,113
211-3 SOLID WASTE	30,434,468	5.1499	68,061		68,061	1,211	69,272
221 DEPT OF REAL ESTATE & ASSET	14,172,516	2.3982	31,694		31,694	564	32,258
242 GSA PROPERTY MNGT	4,240,069	0.7175	9,482		9,482	169	9,651
245 GSA COMMUNICATIONS SERVICES	1,045,528	0.1769	2,338		2,338	42	2,380
281-4 BUILDING	10,004,379	1.6929	22,373		22,373	398	22,771
291-8 PARKS & RECREATION	39,417,966	6.6700	88,151		88,151	1,568	89,719
341.351-5 PLANNING & ZONING	6,526,018	1.1043	14,594		14,594	260	14,854
381 COMMUNICATIONS	1,069,655	0.1810	2,392		2,392	43	2,435
401 CIP & TRANSPORTATION	16,587,900	2.8069	37,096		37,096	660	37,756
910 CD-COMMUNITY & ECONOMIC	4,631,838	0.7838	10,358		10,358	184	10,542
920 CRA - COMMUNITY	15,203,226	2.5726	33,999		33,999	605	34,604
930 LIBERTY CITY	360,773	0.0610	807		807	14	821
940 VIRGINIA KEY	645,651	0.1093	1,444		1,444	26	1,470
980 ND - NON DEPARTMENTAL	22,183,260	3.7537	49,609		49,609	883	50,492
SubTotal	590,970,883	100.0000	1,321,592		1,321,592	22,461	1,344,053
Total	590,970,883	100.0000	1,321,592		1,321,592	22,461	1,344,053



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY14 Trial Balance



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	1,756	1,756
131 City Attorney	10,227	10,227
141 Civil Service Board	472	472
150 City Manager's Office	4,271	4,271
150.2 Agenda Coordination	464	464
160 Finance - Director's Office	1,068	1,068
161 Finance - General	3,449	3,449
162 Finance - Treasury	4,003	4,003
163 Finance - Financial	590	590
171-4 Human Resources	4,953	4,953
231 Management and Budget	2,581	2,581
241 GSA - Administration	1,570	1,570
243 GSA - Miami Riverside	829	829
244 GSA - Graphics	611	611
246 GSA - Light Fleet	3,691	3,691
247 GSA - Heavy Fleet	3,800	3,800
251 Information Technology	10,512	10,512
261 Procurement	2,795	2,795
271 Auditor General	1,564	1,564
301-3 Risk Management	3,108	3,108
431 Equal Opportunity &	485	485
371 Grants Administration	4,740	4,740
101 MAYOR	3,339	3,339
111-5 COMMISSIONERS	6,293	6,293
151 NET - NEIGHBORHOOD	17,786	17,786
150.3 OFFICE OF FILM AND	841	841
152 CODE COMPLIANCE	11,859	11,859
181-9 FIRE-RESCUE	296,708	296,708
190-1 POLICE	506,550	506,550
201-9 PUBLIC WORKS	54,113	54,113
211-3 SOLID WASTE	69,272	69,272
221 DEPT OF REAL ESTATE	32,258	32,258
242 GSA PROPERTY MNGT	9,651	9,651



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
245 GSA	2,380	2,380
281-4 BUILDING	22,771	22,771
291-8 PARKS &	89,719	89,719
341.351-5 PLANNING &	14,854	14,854
381 COMMUNICATIONS	2,435	2,435
401 CIP &	37,756	37,756
910 CD-COMMUNITY &	10,542	10,542
920 CRA - COMMUNITY	34,604	34,604
930 LIBERTY CITY	821	821
940 VIRGINIA KEY	1,470	1,470
980 ND - NON	50,492	50,492
Direct Billed	0	0
Total	1,344,053	1,344,053



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

DEPARTMENT OF RISK MANAGEMENT

The Department of Risk Management is an internal service provider, working closely with all operating departments within the City in an effort to protect the City's human, financial, and physical assets. The department is responsible for administering the City's insurance activities relating to certain property and liability risks, group accident and health, and workers' compensation. In addition, the department establishes financial reserves and secures adequate resources to service claims and insure against potential risks.

Costs of the Department of Risk Management 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
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,767,216			2,767,216
Capital Outlay	(170,288)			
Depreciation	(6,508)			
Total Deductions:	(176,796)			(176,796)
Building Depreciation	7,741		7,741	
Equipment Depreciation	6,445		6,445	
131 City Attorney	77,418	8,626	86,044	
141 Civil Service Board	1,629	185	1,814	
150 City Manager's Office	13,522	1,722	15,244	
150.2 Agenda Coordination	1,657	260	1,917	
160 Finance - Director's Office	3,546	460	4,006	
161 Finance - General Accounting	13,641	1,899	15,540	
162 Finance - Treasury Management	42,754	5,710	48,464	
163 Finance - Financial System Services	4,914	478	5,392	
171-4 Human Resources	15,358	1,817	17,175	
231 Management and Budget	5,766	641	6,407	
243 GSA - Miami Riverside Center	33,139	3,519	36,658	
244 GSA - Graphics	2,316	868	3,184	
246 GSA - Light Fleet	505	80	585	
251 Information Technology	102,025	10,338	112,363	
261 Procurement	17,693	535	18,228	
271 Auditor General	3,054	54	3,108	
301-3 Risk Management		8,368	8,368	
431 Equal Opportunity & Diversity		1,587	1,587	
Total Allocated Additions:	353,123	47,147	400,270	400,270
Total To Be Allocated:	2,943,543	47,147		2,990,690



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	1,365,739	0	314,120	860,415	27,315
Fringe Benefits	118,029	0	27,147	74,357	2,361
Other Expense & Cost					
Retirement Contribution	471,100	0	108,353	296,793	9,422
Life and Health Insurance	217,700	0	50,071	137,151	4,354
Workers' Compensation	32,600	0	7,498	20,538	652
Unemployment Compensation	67,909	0	15,619	42,783	1,358
Professional Service	239,140	0	55,002	150,658	4,783
Travel and Per Diem	24,311	0	5,592	15,316	486
Postage	7,278	0	1,674	4,584	146
Rentals and Leases	1,823	0	419	1,150	36
Insurance	7,425	0	1,708	4,676	149
Repair and Maintenance	15,400	0	3,542	9,702	308
Other Current Charges	15	0	3	10	0
Office Supplies & Minor Equipment	10,771	0	2,477	6,787	215
Publications, Subscriptions, & Membershi	11,180	0	2,571	7,043	224
*Capital Outlay	170,288	170,288	0	0	0
*Depreciation	6,508	6,508	0	0	0
Departmental Totals					
Total Expenditures	2,767,216	176,796	595,796	1,631,963	51,809
Deductions					
Total Deductions	(176,796)	(176,796)	0	0	0
Functional Cost					
Functional Cost	2,590,420	0	595,796	1,631,963	51,809
Allocation Step 1					
Inbound- All Others	353,123	353,123	0	0	0
Reallocate Admin Costs		(353,123)	81,218	222,469	7,062
1st Allocation	2,943,543	0	677,014	1,854,432	58,871



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Allocation Step 2					
Inbound- All Others	47,147	47,147	0	0	0
Reallocate Admin Costs		(47,147)	10,844	29,702	943
2nd Allocation	47,147	0	10,844	29,702	943
Total For 00210 301-3 Risk Management					
Total Allocated	2,990,690	0	687,858	1,884,134	59,814



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	136,574	27,315
Fringe Benefits	11,803	2,361
Other Expense & Cost		
Retirement Contribution	47,110	9,422
Life and Health Insurance	21,770	4,354
Workers' Compensation	3,260	652
Unemployment Compensation	6,791	1,358
Professional Service	23,914	4,783
Travel and Per Diem	2,431	486
Postage	728	146
Rentals and Leases	182	36
Insurance	743	149
Repair and Maintenance	1,540	308
Other Current Charges	2	0
Office Supplies & Minor Equipment	1,077	215
Publications, Subscriptions, & Membershi	1,118	224
*Capital Outlay	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	259,043	51,809
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	259,043	51,809
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	35,312	7,062
1st Allocation	294,355	58,871



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	4,715	943
2nd Allocation	4,715	943
Total For 00210 301-3 Risk Management		
Total Allocated	299,070	59,814



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	3,974	0.0285	193		193		193
150 City Manager's Office	8,762	0.0629	426		426		426
171-4 Human Resources	4,043	0.0290	196		196		196
241 GSA - Administration	312,985	2.2455	15,202		15,202		15,202
251 Information Technology	1,035	0.0074	50		50		50
101 MAYOR	14,804	0.1062	719		719	12	731
151 NET - NEIGHBORHOOD	163,025	1.1696	7,918		7,918	130	8,048
181-9 FIRE-RESCUE	3,336,682	23.9387	162,068		162,068	2,659	164,727
190-1 POLICE	9,372,205	67.2400	455,225		455,225	7,469	462,694
201-9 PUBLIC WORKS	88,282	0.6334	4,288		4,288	70	4,358
211-3 SOLID WASTE	1						
221 DEPT OF REAL ESTATE & ASSET	13,769	0.0988	669		669	11	680
281-4 BUILDING	10,682	0.0766	519		519	9	528
291-8 PARKS & RECREATION	592,731	4.2525	28,790		28,790	472	29,262
341.351-5 PLANNING & ZONING	11,181	0.0802	543		543	9	552
381 COMMUNICATIONS	4,168	0.0299	202		202	3	205
910 CD-COMMUNITY & ECONOMIC	114	0.0008	6		6		6
SubTotal	13,938,450	100.0000	677,014		677,014	10,844	687,858
Total	13,938,450	100.0000	677,014		677,014	10,844	687,858

Allocation Basis: Total Worker Compensation Expenditures by Departme

Allocation Source: Risk Management - Worker Compensation Expense Repo



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
121 City Clerk	12	0.2453	4,550		4,550		4,550
131 City Attorney	53	1.0836	20,095		20,095		20,095
141 Civil Service Board	6	0.1227	2,275		2,275		2,275
150 City Manager's Office	24	0.4907	9,100		9,100		9,100
150.2 Agenda Coordination	3	0.0613	1,137		1,137		1,137
160 Finance - Director's Office	7	0.1431	2,654		2,654		2,654
161 Finance - General Accounting	27	0.5520	10,237		10,237		10,237
162 Finance - Treasury Management	32	0.6543	12,133		12,133		12,133
163 Finance - Financial System Services	3	0.0613	1,137		1,137		1,137
171-4 Human Resources	40	0.8178	15,166		15,166		15,166
231 Management and Budget	17	0.3476	6,446		6,446		6,446
241 GSA - Administration	7	0.1431	2,654		2,654		2,654
243 GSA - Miami Riverside Center	10	0.2045	3,792		3,792		3,792
244 GSA - Graphics	5	0.1022	1,896		1,896		1,896
246 GSA - Light Fleet	36	0.7360	13,649		13,649		13,649
247 GSA - Heavy Fleet	34	0.6952	12,891		12,891		12,891
251 Information Technology	69	1.4108	26,161		26,161		26,161
261 Procurement	19	0.3885	7,204		7,204		7,204
271 Auditor General	10	0.2045	3,792		3,792		3,792
301-3 Risk Management	19	0.3885	7,204		7,204		7,204
431 Equal Opportunity & Diversity	3	0.0613	1,137		1,137	20	1,157
371 Grants Administration	40	0.8178	15,166		15,166	267	15,433
101 MAYOR	15	0.3067	5,687		5,687	100	5,787
111-5 COMMISSIONERS	37	0.7565	14,029		14,029	247	14,276
151 NET - NEIGHBORHOOD	77	1.5743	29,195		29,195	513	29,708



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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
150.3 OFFICE OF FILM AND	5	0.1022	1,896		1,896	33	1,929
152 CODE COMPLIANCE	48	0.9814	18,199		18,199	320	18,519
181-9 FIRE-RESCUE	835	17.0722	316,592		316,592	5,563	322,155
190-1 POLICE	1,760	35.9846	667,307		667,307	11,726	679,033
201-9 PUBLIC WORKS	127	2.5966	48,152		48,152	846	48,998
211-3 SOLID WASTE	198	4.0483	75,072		75,072	1,319	76,391
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	20,474		20,474	360	20,834
242 GSA PROPERTY MNGT	38	0.7769	14,408		14,408	253	14,661
245 GSA COMMUNICATIONS SERVICES	8	0.1636	3,033		3,033	53	3,086
281-4 BUILDING	84	1.7174	31,849		31,849	560	32,409
291-8 PARKS & RECREATION	937	19.1576	355,265		355,265	6,243	361,508
341.351-5 PLANNING & ZONING	61	1.2472	23,128		23,128	406	23,534
381 COMMUNICATIONS	11	0.2249	4,171		4,171	73	4,244
401 CIP & TRANSPORTATION	38	0.7769	14,408		14,408	253	14,661
910 CD-COMMUNITY & ECONOMIC	66	1.3494	25,024		25,024	440	25,464
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	1,517		1,517	27	1,544
980 ND - NON DEPARTMENTAL	12	0.2453	4,550		4,550	80	4,630
SubTotal	4,891	100.0000	1,854,432		1,854,432	29,702	1,884,134
Total	4,891	100.0000	1,854,432		1,854,432	29,702	1,884,134

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.0701	41		41		41
243 GSA - Miami Riverside Center	1	0.0350	21		21		21
246 GSA - Light Fleet	105	3.6778	2,165		2,165		2,165
247 GSA - Heavy Fleet	12	0.4203	247		247		247
251 Information Technology	5	0.1751	103		103		103
261 Procurement	1	0.0350	21		21		21
301-3 Risk Management	1	0.0350	21		21		21
101 MAYOR	5	0.1751	103		103	2	105
111-5 COMMISSIONERS	11	0.3853	227		227	4	231
151 NET - NEIGHBORHOOD	46	1.6112	949		949	16	965
150.3 OFFICE OF FILM AND	1	0.0350	21		21		21
152 CODE COMPLIANCE	47	1.6462	969		969	16	985
181-9 FIRE-RESCUE	191	6.6900	3,938		3,938	66	4,004
190-1 POLICE	1,788	62.6270	36,867		36,867	619	37,486
201-9 PUBLIC WORKS	124	4.3433	2,557		2,557	43	2,600
211-3 SOLID WASTE	204	7.1454	4,207		4,207	71	4,278
221 DEPT OF REAL ESTATE & ASSET	13	0.4553	268		268	4	272
242 GSA PROPERTY MNGT	9	0.3152	186		186	3	189
245 GSA COMMUNICATIONS SERVICES	1	0.0350	21		21		21
281-4 BUILDING	40	1.4011	825		825	14	839
291-8 PARKS & RECREATION	162	5.6743	3,340		3,340	56	3,396
341.351-5 PLANNING & ZONING	2	0.0701	41		41	1	42
381 COMMUNICATIONS	6	0.2102	124		124	2	126
401 CIP & TRANSPORTATION	69	2.4168	1,423		1,423	24	1,447
910 CD-COMMUNITY & ECONOMIC	7	0.2452	144		144	2	146



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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
920 CRA - COMMUNITY	1	0.0350	21		21		21
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0350	21		21		21
SubTotal	2,855	100.0000	58,871		58,871	943	59,814
Total	2,855	100.0000	58,871		58,871	943	59,814

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.2453	722		722		722
131 City Attorney	53	1.0836	3,190		3,190		3,190
141 Civil Service Board	6	0.1227	361		361		361
150 City Manager's Office	24	0.4907	1,444		1,444		1,444
150.2 Agenda Coordination	3	0.0613	181		181		181
160 Finance - Director's Office	7	0.1431	421		421		421
161 Finance - General Accounting	27	0.5520	1,625		1,625		1,625
162 Finance - Treasury Management	32	0.6543	1,926		1,926		1,926
163 Finance - Financial System Services	3	0.0613	181		181		181
171-4 Human Resources	40	0.8178	2,407		2,407		2,407
231 Management and Budget	17	0.3476	1,023		1,023		1,023
241 GSA - Administration	7	0.1431	421		421		421
243 GSA - Miami Riverside Center	10	0.2045	602		602		602
244 GSA - Graphics	5	0.1022	301		301		301
246 GSA - Light Fleet	36	0.7360	2,167		2,167		2,167
247 GSA - Heavy Fleet	34	0.6952	2,046		2,046		2,046
251 Information Technology	69	1.4108	4,153		4,153		4,153
261 Procurement	19	0.3885	1,143		1,143		1,143
271 Auditor General	10	0.2045	602		602		602
301-3 Risk Management	19	0.3885	1,143		1,143		1,143
431 Equal Opportunity & Diversity	3	0.0613	181		181	3	184
371 Grants Administration	40	0.8178	2,407		2,407	42	2,449
101 MAYOR	15	0.3067	903		903	16	919
111-5 COMMISSIONERS	37	0.7565	2,227		2,227	39	2,266
151 NET - NEIGHBORHOOD	77	1.5743	4,634		4,634	81	4,715



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5	0.1022	301		301	5	306
152 CODE COMPLIANCE	48	0.9814	2,889		2,889	51	2,940
181-9 FIRE-RESCUE	835	17.0722	50,253		50,253	883	51,136
190-1 POLICE	1,760	35.9846	105,923		105,923	1,863	107,786
201-9 PUBLIC WORKS	127	2.5966	7,643		7,643	134	7,777
211-3 SOLID WASTE	198	4.0483	11,916		11,916	209	12,125
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	3,250		3,250	57	3,307
242 GSA PROPERTY MNGT	38	0.7769	2,287		2,287	40	2,327
245 GSA COMMUNICATIONS SERVICES	8	0.1636	481		481	8	489
281-4 BUILDING	84	1.7174	5,055		5,055	89	5,144
291-8 PARKS & RECREATION	937	19.1576	56,391		56,391	991	57,382
341.351-5 PLANNING & ZONING	61	1.2472	3,671		3,671	65	3,736
381 COMMUNICATIONS	11	0.2249	662		662	12	674
401 CIP & TRANSPORTATION	38	0.7769	2,287		2,287	40	2,327
910 CD-COMMUNITY & ECONOMIC	66	1.3494	3,972		3,972	70	4,042
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	241		241	4	245
980 ND - NON DEPARTMENTAL	12	0.2453	722		722	13	735
SubTotal	4,891	100.0000	294,355		294,355	4,715	299,070
Total	4,891	100.0000	294,355		294,355	4,715	299,070

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	58,871		58,871	943	59,814
SubTotal	100	100.0000	58,871		58,871	943	59,814
Total	100	100.0000	58,871		58,871	943	59,814

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5,272	0	4,550	0	722	0
131 City Attorney	23,519	193	20,095	41	3,190	0
141 Civil Service Board	2,636	0	2,275	0	361	0
150 City Manager's Office	10,970	426	9,100	0	1,444	0
150.2 Agenda Coordination	1,318	0	1,137	0	181	0
160 Finance - Director's Office	3,075	0	2,654	0	421	0
161 Finance - General	11,862	0	10,237	0	1,625	0
162 Finance - Treasury	14,059	0	12,133	0	1,926	0
163 Finance - Financial	1,318	0	1,137	0	181	0
171-4 Human Resources	17,769	196	15,166	0	2,407	0
231 Management and Budget	7,469	0	6,446	0	1,023	0
241 GSA - Administration	18,277	15,202	2,654	0	421	0
243 GSA - Miami Riverside	4,415	0	3,792	21	602	0
244 GSA - Graphics	2,197	0	1,896	0	301	0
246 GSA - Light Fleet	17,981	0	13,649	2,165	2,167	0
247 GSA - Heavy Fleet	15,184	0	12,891	247	2,046	0
251 Information Technology	30,467	50	26,161	103	4,153	0
261 Procurement	8,368	0	7,204	21	1,143	0
271 Auditor General	4,394	0	3,792	0	602	0
301-3 Risk Management	8,368	0	7,204	21	1,143	0
431 Equal Opportunity &	1,341	0	1,157	0	184	0
371 Grants Administration	17,882	0	15,433	0	2,449	0
101 MAYOR	7,542	731	5,787	105	919	0
111-5 COMMISSIONERS	16,773	0	14,276	231	2,266	0
151 NET - NEIGHBORHOOD	43,436	8,048	29,708	965	4,715	0
150.3 OFFICE OF FILM AND	2,256	0	1,929	21	306	0
152 CODE COMPLIANCE	22,444	0	18,519	985	2,940	0
181-9 FIRE-RESCUE	542,022	164,727	322,155	4,004	51,136	0
190-1 POLICE	1,346,813	462,694	679,033	37,486	107,786	59,814
201-9 PUBLIC WORKS	63,733	4,358	48,998	2,600	7,777	0
211-3 SOLID WASTE	92,794	0	76,391	4,278	12,125	0
221 DEPT OF REAL ESTATE	25,093	680	20,834	272	3,307	0
242 GSA PROPERTY MNGT	17,177	0	14,661	189	2,327	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	3,596	0	3,086	21	489	0
281-4 BUILDING	38,920	528	32,409	839	5,144	0
291-8 PARKS &	451,548	29,262	361,508	3,396	57,382	0
341.351-5 PLANNING &	27,864	552	23,534	42	3,736	0
381 COMMUNICATIONS	5,249	205	4,244	126	674	0
401 CIP &	18,435	0	14,661	1,447	2,327	0
910 CD-COMMUNITY &	29,658	6	25,464	146	4,042	0
920 CRA - COMMUNITY	21	0	0	21	0	0
950 CIVILIAN	1,810	0	1,544	21	245	0
980 ND - NON	5,365	0	4,630	0	735	0
Direct Billed	0	0	0	0	0	0
Total	2,990,690	687,858	1,884,134	59,814	299,070	59,814



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

EQUAL OPPORTUNITY AND DIVERSITY PROGRAMS

The Office of Equal Opportunity and Diversity Programs (EODP) 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. Additionally, EODP monitors various employee recruiting, selection, and promotional procedures, and is responsible for the City's fulfillment of certain federal reporting requirements.

Costs of the Equal Opportunity and Diversity Programs have been functionalized as follows:

EODP: Activities of the EODP have been allocated based upon the number of employees by department.

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	371,123			371,123
131 City Attorney	7,040	784	7,824	
141 Civil Service Board	257	29	286	
150 City Manager's Office	2,135	272	2,407	
160 Finance - Director's Office	560	73	633	
161 Finance - General Accounting	1,210	167	1,377	
162 Finance - Treasury Management	656	104	760	
163 Finance - Financial System Services	921	89	1,010	
171-4 Human Resources	2,242	266	2,508	
243 GSA - Miami Riverside Center	197	15	212	
244 GSA - Graphics	130	49	179	
251 Information Technology	17,221	1,699	18,920	
261 Procurement	3,026	92	3,118	
271 Auditor General	477	8	485	
301-3 Risk Management	1,318	23	1,341	
431 Equal Opportunity & Diversity		251	251	
Total Allocated Additions:	37,390	3,921	41,311	41,311
Total To Be Allocated:	408,513	3,921		412,434



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	213,175	0	213,175
Fringe Benefits	22,475	0	22,475
Other Expense & Cost			
Retirement Contribution	85,200	0	85,200
Life and Health Insurance	34,400	0	34,400
Workers' Compensation	5,100	0	5,100
Travel and Per Diem	476	0	476
Postage	144	0	144
Rentals and Leases	680	0	680
Insurance	5,200	0	5,200
Repair and Maintenance	2,200	0	2,200
Printing and Graphics	281	0	281
Office Supplies & Minor Equipment	1,433	0	1,433
Publications, Subscriptions, & Membershi	359	0	359
Departmental Totals			
Total Expenditures	371,123	0	371,123
Deductions			
Total Deductions	0	0	0
Functional Cost	371,123	0	371,123
Allocation Step 1			
Inbound- All Others	37,390	37,390	0
Reallocate Admin Costs		(37,390)	37,390
1st Allocation	408,513	0	408,513
Allocation Step 2			
Inbound- All Others	3,921	3,921	0
Reallocate Admin Costs		(3,921)	3,921
2nd Allocation	3,921	0	3,921



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 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	412,434	0	412,434



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	0.2453	1,002		1,002		1,002
131 City Attorney	53	1.0836	4,427		4,427		4,427
141 Civil Service Board	6	0.1227	501		501		501
150 City Manager's Office	24	0.4907	2,005		2,005		2,005
150.2 Agenda Coordination	3	0.0613	251		251		251
160 Finance - Director's Office	7	0.1431	585		585		585
161 Finance - General Accounting	27	0.5520	2,255		2,255		2,255
162 Finance - Treasury Management	32	0.6543	2,673		2,673		2,673
163 Finance - Financial System Services	3	0.0613	251		251		251
171-4 Human Resources	40	0.8178	3,341		3,341		3,341
231 Management and Budget	17	0.3476	1,420		1,420		1,420
241 GSA - Administration	7	0.1431	585		585		585
243 GSA - Miami Riverside Center	10	0.2045	835		835		835
244 GSA - Graphics	5	0.1022	418		418		418
246 GSA - Light Fleet	36	0.7360	3,007		3,007		3,007
247 GSA - Heavy Fleet	34	0.6952	2,840		2,840		2,840
251 Information Technology	69	1.4108	5,763		5,763		5,763
261 Procurement	19	0.3885	1,587		1,587		1,587
271 Auditor General	10	0.2045	835		835		835
301-3 Risk Management	19	0.3885	1,587		1,587		1,587
431 Equal Opportunity & Diversity	3	0.0613	251		251		251
371 Grants Administration	40	0.8178	3,341		3,341	35	3,376
101 MAYOR	15	0.3067	1,253		1,253	13	1,266
111-5 COMMISSIONERS	37	0.7565	3,090		3,090	33	3,123
151 NET - NEIGHBORHOOD	77	1.5743	6,431		6,431	68	6,499



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	5	0.1022	418		418	4	422
152 CODE COMPLIANCE	48	0.9814	4,009		4,009	42	4,051
181-9 FIRE-RESCUE	835	17.0722	69,742		69,742	735	70,477
190-1 POLICE	1,760	35.9846	146,999		146,999	1,548	148,547
201-9 PUBLIC WORKS	127	2.5966	10,607		10,607	112	10,719
211-3 SOLID WASTE	198	4.0483	16,538		16,538	174	16,712
221 DEPT OF REAL ESTATE & ASSET	54	1.1041	4,510		4,510	48	4,558
242 GSA PROPERTY MNGT	38	0.7769	3,174		3,174	33	3,207
245 GSA COMMUNICATIONS SERVICES	8	0.1636	668		668	7	675
281-4 BUILDING	84	1.7174	7,016		7,016	74	7,090
291-8 PARKS & RECREATION	937	19.1576	78,261		78,261	825	79,086
341.351-5 PLANNING & ZONING	61	1.2472	5,095		5,095	54	5,149
381 COMMUNICATIONS	11	0.2249	919		919	10	929
401 CIP & TRANSPORTATION	38	0.7769	3,174		3,174	33	3,207
910 CD-COMMUNITY & ECONOMIC	66	1.3494	5,513		5,513	58	5,571
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0818	334		334	4	338
980 ND - NON DEPARTMENTAL	12	0.2453	1,002		1,002	11	1,013
SubTotal	4,891	100.0000	408,513		408,513	3,921	412,434
Total	4,891	100.0000	408,513		408,513	3,921	412,434

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,002	1,002
131 City Attorney	4,427	4,427
141 Civil Service Board	501	501
150 City Manager's Office	2,005	2,005
150.2 Agenda Coordination	251	251
160 Finance - Director's Office	585	585
161 Finance - General	2,255	2,255
162 Finance - Treasury	2,673	2,673
163 Finance - Financial	251	251
171-4 Human Resources	3,341	3,341
231 Management and Budget	1,420	1,420
241 GSA - Administration	585	585
243 GSA - Miami Riverside	835	835
244 GSA - Graphics	418	418
246 GSA - Light Fleet	3,007	3,007
247 GSA - Heavy Fleet	2,840	2,840
251 Information Technology	5,763	5,763
261 Procurement	1,587	1,587
271 Auditor General	835	835
301-3 Risk Management	1,587	1,587
431 Equal Opportunity &	251	251
371 Grants Administration	3,376	3,376
101 MAYOR	1,266	1,266
111-5 COMMISSIONERS	3,123	3,123
151 NET - NEIGHBORHOOD	6,499	6,499
150.3 OFFICE OF FILM AND	422	422
152 CODE COMPLIANCE	4,051	4,051
181-9 FIRE-RESCUE	70,477	70,477
190-1 POLICE	148,547	148,547
201-9 PUBLIC WORKS	10,719	10,719
211-3 SOLID WASTE	16,712	16,712
221 DEPT OF REAL ESTATE	4,558	4,558
242 GSA PROPERTY MNGT	3,207	3,207



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
245 GSA	675	675
281-4 BUILDING	7,090	7,090
291-8 PARKS &	79,086	79,086
341.351-5 PLANNING &	5,149	5,149
381 COMMUNICATIONS	929	929
401 CIP &	3,207	3,207
910 CD-COMMUNITY &	5,571	5,571
950 CIVILIAN	338	338
980 ND - NON	1,013	1,013
Direct Billed	0	0
Total	412,434	412,434



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

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. Additionally, OGA manages and administers grants and programs for Citywide initiatives, including workforce initiatives and education initiatives.

Costs of the Office of Grants Administration have been functionalized as follows:

Grants Administration: Costs of providing grants administration and oversight activities have been allocated based on the number of grants in each department.

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,111,788			3,111,788
Major Machinery and Equipment	(3,099)			
Depreciation	(101,685)			
Total Deductions:	(104,784)			(104,784)
Building Depreciation	4,325		4,325	
Equipment Depreciation	37,570		37,570	
131 City Attorney	54,669	6,091	60,760	
141 Civil Service Board	3,429	390	3,819	
150 City Manager's Office	28,468	3,625	32,093	
150.2 Agenda Coordination	3,865	606	4,471	
160 Finance - Director's Office	7,465	969	8,434	
161 Finance - General Accounting	114,112	15,524	129,636	
162 Finance - Treasury Management	7,454	1,180	8,634	
163 Finance - Financial System Services	5,349	507	5,856	
171-4 Human Resources	29,898	3,543	33,441	
231 Management and Budget	43,245	4,811	48,056	
243 GSA - Miami Riverside Center	15,990	1,774	17,764	
244 GSA - Graphics	4,811	1,804	6,615	
251 Information Technology	158,631	16,002	174,633	
261 Procurement	28,058	849	28,907	
271 Auditor General	4,657	83	4,740	
301-3 Risk Management	17,573	309	17,882	
431 Equal Opportunity & Diversity	3,341	35	3,376	
Total Allocated Additions:	572,910	58,102	631,012	631,012
Total To Be Allocated:	3,579,914	58,102		3,638,016



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	2,082,615	0	770,568	1,312,047
Fringe Benefits	177,805	0	65,788	112,017
Other Expense & Cost				
Retirement Contribution	224,400	0	83,028	141,372
Life and Health Insurance	103,100	0	38,147	64,953
Workers' Compensation	26,700	0	9,879	16,821
Professional Service	258,511	0	95,649	162,862
Travel and Per Diem	8,967	0	3,318	5,649
Communications & Relations	200	0	74	126
Postage	488	0	181	307
Utility Services	(687)	0	(254)	(433)
Rentals and Leases	756	0	280	476
Insurance	5,200	0	1,924	3,276
Repair and Maintenance	32,300	0	11,951	20,349
Advertising and Relations	0	0	0	0
Other Current Charges	36,377	0	13,459	22,918
Office Supplies & Minor Equipment	22,488	0	8,321	14,167
Publications, Subscriptions, & Membershi	27,784	0	10,280	17,504
*Major Machinery and Equipment	3,099	3,099	0	0
*Depreciation	101,685	101,685	0	0
Departmental Totals				
Total Expenditures	3,111,788	104,784	1,112,593	1,894,411
Deductions				
Total Deductions	(104,784)	(104,784)	0	0
Functional Cost				
Functional Cost	3,007,004	0	1,112,593	1,894,411
Allocation Step 1				
Inbound- All Others	572,910	572,910	0	0
Reallocate Admin Costs		(572,910)	211,977	360,933
1st Allocation	3,579,914	0	1,324,570	2,255,344



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .3 - Costs Allocated By Activity
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<hr/>				
Allocation Step 2				
Inbound- All Others	58,102	58,102	0	0
Reallocate Admin Costs		(58,102)	21,498	36,604
2nd Allocation	58,102	0	21,498	36,604
Total For 00230 371 Grants Administration				
Total Allocated	3,638,016	0	1,346,068	2,291,948



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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-RESCUE	10	14.4928	191,967		191,967	3,116	195,083
190-1 POLICE	14	20.2899	268,753		268,753	4,362	273,115
291-8 PARKS & RECREATION	7	10.1449	134,377		134,377	2,181	136,558
401 CIP & TRANSPORTATION	3	4.3478	57,590		57,590	935	58,525
910 CD-COMMUNITY & ECONOMIC	35	50.7246	671,883		671,883	10,904	682,787
SubTotal	69	100.0000	1,324,570		1,324,570	21,498	1,346,068
Total	69	100.0000	1,324,570		1,324,570	21,498	1,346,068

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
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	2,255,344		2,255,344	36,604	2,291,948
SubTotal	100	100.0000	2,255,344		2,255,344	36,604	2,291,948
Total	100	100.0000	2,255,344		2,255,344	36,604	2,291,948

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2018 BASED ON ACTUALS AS OF SEPTEMBER 30, 2016
 Schedule .5 - Allocation Summary
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	195,083	195,083	0
190-1 POLICE	273,115	273,115	0
291-8 PARKS &	136,558	136,558	0
401 CIP &	58,525	58,525	0
910 CD-COMMUNITY &	682,787	682,787	0
999 OTHER	2,291,948	0	2,291,948
Direct Billed	0	0	0
Total	3,638,016	1,346,068	2,291,948



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, 2016
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
101-103-OFFICE OF THE MAYOR	511000	Executive Salaries	97,533
	512000	Regular Salaries and Wages	442,042
	513000	Other Salaries and Wages	109,375
	516000	Fringe Benefits	44,400
101-103-OFFICE OF THE MAYOR Total			693,350
111-115-COMMISSIONERS	511000	Executive Salaries	291,000
	512000	Regular Salaries and Wages	1,036,484
	513000	Other Salaries and Wages	134,575
	516000	Fringe Benefits	235,944
	516010	Fringe Benefits - Tuition Reimb.	2,894
111-115-COMMISSIONERS Total			1,700,897
151-NEIGHBORHOOD ENHANCEMENT TEAM	512000	Regular Salaries and Wages	2,656,556
	513000	Other Salaries and Wages	482,138
	514000	Overtime	329
	515000	Special Pay	9
	516000	Fringe Benefits	44,780
	516010	Fringe Benefits - Tuition Reimb.	14,972
151-NEIGHBORHOOD ENHANCEMENT TEAM Total			3,198,784
152-CODE COMPLIANCE	512000	Regular Salaries and Wages	2,725,088
	516000	Fringe Benefits	32,800
	516010	Fringe Benefits - Tuition Reimb.	557
152-CODE COMPLIANCE Total			2,758,445
154-OFFICE OF FILM AND ENTERTAINMENT	512000	Regular Salaries and Wages	179,324
	513000	Other Salaries and Wages	23,961
	516000	Fringe Benefits	600
	516010	Fringe Benefits - Tuition Reimb.	1,955
154-OFFICE OF FILM AND ENTERTAINMENT Total			205,840

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
181-189-FIRE RESCUE	511000	Executive Salaries	7,239
	512000	Regular Salaries and Wages	63,179,981
	513000	Other Salaries and Wages	260,067
	514000	Overtime	2,649,073
	514010	OT Staffing	2,283,683
	514020	OT EMS Backfill for Training	527,300
	514030	OT Off Duty Events	1,866,253
	515000	Special Pay	6,639,538
	516000	Fringe Benefits	29,580
	516010	Fringe Benefits - Tuition Reimb.	174,579
181-189-FIRE RESCUE Total			77,617,293
190-191-POLICE	511000	Executive Salaries	4,727
	512000	Regular Salaries and Wages	108,655,045
	513000	Other Salaries and Wages	1,120,062
	514000	Overtime	10,270,283
	514020	OT EMS Backfill for Training	165
	514030	OT Off Duty Events	83
	515000	Special Pay	6,053,986
	516000	Fringe Benefits	463,365
	516010	Fringe Benefits - Tuition Reimb.	185,965
190-191-POLICE Total			126,753,681
201-209-PUBLIC WORKS	512000	Regular Salaries and Wages	5,434,572
	513000	Other Salaries and Wages	652,124
	514000	Overtime	48,676
	516000	Fringe Benefits	27,229
	516010	Fringe Benefits - Tuition Reimb.	617
201-209-PUBLIC WORKS Total			6,163,217

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
211-217-SOLID WASTE	512000	Regular Salaries and Wages	8,545,376
	513000	Other Salaries and Wages	259,188
	514000	Overtime	567,268
	515000	Special Pay	31,347
	516000	Fringe Benefits	1,850
	516010	Fringe Benefits - Tuition Reimb.	3,671
211-217-SOLID WASTE Total			9,408,700
221-REAL ESTATE AND ASSET MANAGEMENT	512000	Regular Salaries and Wages	2,437,149
	513000	Other Salaries and Wages	275,788
	514000	Overtime	99,708
	515000	Special Pay	875
	516000	Fringe Benefits	17,013
	516010	Fringe Benefits - Tuition Reimb.	3,495
221-REAL ESTATE AND ASSET MANAGEMENT Total			2,834,029
242-GSA - PROPERTY MAINTNANCE	512000	Regular Salaries and Wages	1,897,898
	513000	Other Salaries and Wages	74,654
	514000	Overtime	4,996
	516000	Fringe Benefits	1,480
242-GSA - PROPERTY MAINTNANCE Total			1,979,028
245-GSA-COMMUNICATION SERVICES	512000	Regular Salaries and Wages	487,920
	514000	Overtime	20,584
245-GSA-COMMUNICATION SERVICES Total			508,503
281-284-BUILDING	512000	Regular Salaries and Wages	4,786,074
	513000	Other Salaries and Wages	426,117
	514000	Overtime	65,825
	516000	Fringe Benefits	11,050
	516010	Fringe Benefits - Tuition Reimb.	4,849
281-284-BUILDING Total			5,293,916

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
291-298-PARKS & RECREATION	512000	Regular Salaries and Wages	10,424,782
	513000	Other Salaries and Wages	6,288,413
	514000	Overtime	560,665
	515000	Special Pay	9,768
	516000	Fringe Benefits	7,160
	516010	Fringe Benefits - Tuition Reimb.	12,650
291-298-PARKS & RECREATION Total			17,303,438
341.351-5-PLANNING & ZONING	512000	Regular Salaries and Wages	3,219,971
	513000	Other Salaries and Wages	364,403
	514000	Overtime	489
	516000	Fringe Benefits	15,233
	516010	Fringe Benefits - Tuition Reimb.	1,367
341.351-5-PLANNING & ZONING Total			3,601,464
381-OFFICE OF COMMUNICATION	512000	Regular Salaries and Wages	537,734
	513000	Other Salaries and Wages	4,468
	516000	Fringe Benefits	6,697
	516010	Fringe Benefits - Tuition Reimb.	1,599
381-OFFICE OF COMMUNICATION Total			550,498
401-402-CIP & TRANSPORTATION	512000	Regular Salaries and Wages	1,464,489
	513000	Other Salaries and Wages	100,410
	514000	Overtime	7
	516000	Fringe Benefits	12,013
	516010	Fringe Benefits - Tuition Reimb.	7,479
401-402-CIP & TRANSPORTATION Total			1,584,398
910-COMMUNITY DEVELOPMENT	512000	Regular Salaries and Wages	2,791,111
	513000	Other Salaries and Wages	515,052
	514000	Overtime	185,848
	516000	Fringe Benefits	23,700
	516010	Fringe Benefits - Tuition Reimb.	7,887
910-COMMUNITY DEVELOPMENT Total			3,523,598

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016
 INDIRECT RATE BASE**

ORGANIZATION	OBJECT	OBJECT DESCRIPTION	TOTALS
920-COMMUNITY REDEVELOPMENT AGENCY	512000	Regular Salaries and Wages	1,387,860
	513000	Other Salaries and Wages	33,454
	516000	Fringe Benefits	35,676
920-COMMUNITY REDEVELOPMENT AGENCY Total			1,456,989
930-LIBERTY CITY	512000	Regular Salaries and Wages	282,593
930-LIBERTY CITY Total			282,593
940-VIRGINIA KEY BEACH PARK TRUST	512000	Regular Salaries and Wages	184,723
	513000	Other Salaries and Wages	95,613
940-VIRGINIA KEY BEACH PARK TRUST Total			280,336
950-CIVILIAN INVESTIGATIVE PANEL	512000	Regular Salaries and Wages	288,481
950-CIVILIAN INVESTIGATIVE PANEL Total			288,481
980-NON DEPARTMENTAL	511000	Executive Salaries	8,268
	512000	Regular Salaries and Wages	22,224
	513000	Other Salaries and Wages	6,039
	515000	Special Pay	13,277,033
980-NON DEPARTMENTAL Total			13,313,563
Grand Total			281,301,041

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Schedule of Expenditures of Federal Awards

City of Miami, Florida

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

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N1099 16165FL350N1099/16165FL350N2020	\$ -	\$ 185,047 73,481 258,528
Federal Pass-Through Miami-Dade County, Florida Supplemental Nutrition Assistance Program	10.551	WS-SP-PY15-14-00 WS-CC-PY15-13-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		5,260 43,582 48,842
Federal Pass-Through Miami-Dade County, Florida State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WS-SP-PY15-14-00 WS-CC-PY15-13-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		1,092 35,249 36,341 343,711
Total U.S. Department of Agriculture					
U.S. Department of Housing and Urban Development					
Community Development Block Grants/Entitlement Grants	14.218	B-07-MC-120013 B-08-MN-120016 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-15-MC-120013 B-16-MC-120013			385 537,267 5,156 303,315 188 209,618 7,531 342,323 1,480,305 452,346 2,068,560
Emergency Solutions Grant Program	14.231	E-15-MC-120002 E-16-MC-120002			282,222 127,632 409,854
Federal Pass-Through Miami-Dade County, Florida Supportive Housing Program	14.235	FL0189L4D001407 FL0190L4D001407 FL0211L4D001407	596000573 596000573 596000573		288,479 136,806 247,480 672,765

(Continued)

City of Miami, Florida

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

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Home Investment Partnerships Program	14.239	M-05-MC-120211 M-06-MC-120211 M-07-MC-120011 M-08-MC-120011 M-09-MC-120011 M-10-MC-120011 M-11-MC-120011 M-12-MC-120011 M-15-MC-120011 M-16-MC-120011		\$ -	\$ 653,984 25,137 254,889 33,142 132,016 1,432,051 375,996 313,569 932,086 28,761 4,181,631
Housing Opportunities for Persons with AIDS	14.241	F-LH-10-F005 F-LH-12-F005 F-LH-13-F005 F-LH-14-F005 F-LH-15-F005 F-LH-16-F005			1,507,164 834,107 589,317 41,369 4,141,048 3,875,421 10,988,416
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001 FL145MR0002			1,750,936 614,548 2,365,484
Section 8 Housing Choice Vouchers	14.871	FL145			1,665,573 27,355,980
U.S. Department of Justice					
Equitable Sharing Program	16.922	not applicable not applicable			343,532 135,263 478,795
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	V003--14185 V003--14185	not applicable 2014VAGX0026		1,124 28,852 29,976
Public Safety Partnership and Community Policing Grants Recovery	16.710	2013ULWX0011 2014ULWX0043			156,080 665,359 821,439
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0448 2015-DJ-BX-1015			22,753 323,673 346,426
Pass-Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JAGC-DAD-26-R3-209 2016-JAGC-DAD-24-H3-180	2014MUBX0002 2015MUBX1085		6,819 36,317 43,136 389,562
Total Justice Assistance Grant	16.751	2014-WY-BX-0002			509,461 2,229,233
Edward Byrne Memorial Competitive Grant Program					
Total U.S. Department of Justice					

(Continued)

City of Miami, Florida

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

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Pass-Through Entry Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Labor					
Federal Pass-Through Miami Dade County, Florida ARRA-Unemployment Insurance	17.225	WS-CC-PY15-13-00 WS-SP-PY15-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12	\$ -	\$ 52,207 7,035 59,242
Federal Pass-Through Miami Dade County, Florida WIA Adult Program	17.258	WS-CC-PY15-13-00 WS-SP-PY15-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		336,282 33,600 369,882
Federal Pass-Through Miami-Dade County, Florida WIA Dislocated Worker Formula Grants	17.278	WS-CC-PY15-13-00 WS-SP-PY15-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		339,664 41,337 381,001
Federal Pass-Through Miami-Dade County, Florida WIA Rapid Response	17.278	WS-CC-PY15-13-00 WS-SP-PY15-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		41,706 7,588 49,294
Total WIA Cluster					800,177
Total U.S. Department of Labor					859,419
U.S. Department of Transportation					
Pass-Through Florida Department of Transportation Highway Planning and Construction	20.205	AQR49/418334-2	not applicable		303,917 303,917
U.S. Department of Health and Human Services					
Pass-Through Miami-Dade County, Florida Temporary Assistance for Needy Families	93.558	WS-CC-PY15-13-00 WS-SP-PY15-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		340,720 40,232 380,952
Total U.S. Department of Health and Human Services					380,952

(Continued)

City of Miami, Florida

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

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant/Contract Number	Pass-Through Entry Identifying Number	Passed Through to Subrecipients	Federal Expenditures
Executive Office of the President					
Pass-Through South Florida HHD/TA/Monroe County Sheriffs Office	95.001	HITDA Letter July 10, 2014	G16M10001A	\$ -	\$ 11,496
High Intensity Drug Trafficking Areas Program		HITDA Letter April 09, 2015	G16M10001A		61,322
		G15M10001A	G15M10001A		5,936
Total Executive Office of the President					<u>78,754</u>
U.S. Department of Homeland Security					
National Urban Search and Rescue (US&R) Response System	97.025	EMWV-2013-CA-K00015-S01			101,594
		EMWV-2014-CA-K00009			519,779
Federal Pass Through State of Florida					
National Urban Search and Rescue (US&R) Response System	97.025	EMW2015CA00042	2015-CA-00042-S01		905,177
					<u>1,526,540</u>
Assistance to Firefighters Grant	97.044	EMWV-2011-F-O-09623			2,224
		EMWV-2013-FP-00810			4,904
					<u>7,128</u>
Homeland Security Grant Program	97.067	15-DS-P8-11-23-02-453		3,521,051	4,283,294
		16DS-P4-11-23-02-245		-	98,962
		16DS-19-10-60-02-432		7,830	70,357
		16-DS-U7-11-23-02-368		271,043	871,357
				<u>3,799,924</u>	<u>5,323,970</u>
Total U.S. Department of Homeland Security				<u>\$ 5,868,484</u>	<u>\$ 6,857,638</u>
Total Expenditures for Federal Awards					<u>\$ 38,409,604</u>

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

City of Miami, Florida

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

State Grantor/Pass-through Grantor/Program Title	CSFA Number	Grant/Contract Number	State Expenditures
<u>Florida Housing Finance Corporation</u>			
State Housing Initiatives Partnership (SHIP) Program	40.901	Not applicable	\$ 811,377
Total Florida Housing Finance Corporation			<u>811,377</u>
<u>Department of Transportation</u>			
Public Transit Service Development Program	55.012	ARR716 ARRP46/FM#430987-2-84-01	14,309 634,866
Total Department of Transportation			<u>649,175</u>
<u>Department of Health</u>			
Pass-Through Miami-Dade County, Florida			
Grants to States for Construction of State Home Facilities	64.005	EMS County Grant #C0013	51,195
Total Department of Health			<u>51,195</u>
<u>Florida Agency for Persons with Disabilities</u>			
Supported Employment Services-Developmental Disabilities	67.011	Not applicable	66,502
Total Florida Agency for Persons with Disabilities			<u>66,502</u>
Total Expenditures of State Financial Assistance			<u><u>\$ 1,578,249</u></u>

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance



Title 2 of the CFR, Part 200
Cost Allocation Plan and
Indirect Cost Rates

For use in FY 2018
Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2016