



City of Miami, Florida

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

For use in FY 2019 Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2017

Prepared June 2018

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN FOR FY 2019 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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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 June 29, 2018 to establish cost allocations or billings for the fiscal year October 1, 2018 through September 30, 2019 based on the fiscal year ending September 30, 2017 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: Sandra Bridgeman, CPA

Title: Assistant City Manager/CFO

Date of Execution: 06/29/2018

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 June 29, 2018 to establish billing or final indirect costs rates for the fiscal year October 1, 2018 through September 30, 2019 based on the fiscal year ending September 30, 2017 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: Sandra Bridgeman, CPA

Title: Assistant City Manager/CFO

Date of Execution: 6/29/2018

City Organizational Chart

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Cost Allocation Methodology

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, 2017.

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0	958	6,708	31,554	7,710
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	318,159	0	0	0	15,681	1,827
131 City Attorney	78,237	385,033	10,796	2,026	402,342	278,230	2,021,867
141 Civil Service Board	1,392	3,655	6,266	349	4,439	72,584	149,430
150 City Manager's Office	13,194	34,636	59,376	3,298	42,058	687,772	1,415,957
150.2 Agenda Coordination	42,925	167,733	3,180	0	0	8,744	25,437
160 Finance - Director's Office	2,545	6,679	11,450	636	8,110	132,625	273,044
161 Finance - General	7,260	17,807	23,127	1,545	16,374	484,019	740,091
162 Finance - Treasury	3,922	6,104	8,868	791	37,750	374,334	940,340
163 Finance - Financial	1,720	5,904	12,489	1,365	9,563	74,672	116,388
171-4 Human Resources	14,419	37,849	72,486	3,605	51,932	860,850	1,765,718
231 Management and Budget	14,193	67,415	67,415	10,644	0	138,376	1,252,483
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	163	225	67	3,869	52,455	129,098	49,887
244 GSA - Graphics	179	945	113	0	234	1,208	6,030
246 GSA - Light Fleet	14,185	29,932	350,758	3,479	209,086	498,925	3,450,950
247 GSA - Heavy Fleet	0	0	0	0	0	1,977	22,387
251 Information Technology	71,359	185,421	333,895	21,298	271,026	1,888,795	3,092,349
261 Procurement	19,902	52,359	47,132	7,483	15,803	467,465	409,966
271 Auditor General	2,891	5,938	15,553	689	9,814	238,162	409,167
301-3 Risk Management	7,893	20,483	37,667	1,948	27,169	550,971	1,440,100
431 Equal Opportunity &	1,407	3,693	6,331	352	4,484	73,330	150,968
371 Grants Administration	0	0	0	0	0	255,365	371,440
Total Allocated	297,786	1,349,970	1,066,969	64,335	1,169,347	7,264,737	18,113,536
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	297,786	1,349,970	1,066,969	64,335	1,169,347	7,264,737	18,113,536
Adjustments	0	0	0	0	0	0	0
Proposed Costs	297,786	1,349,970	1,066,969	64,335	1,169,347	7,264,737	18,113,536



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	17,813	0	21,225	0	0	37,861	9,533
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	49,906	0	0	0	0	172,020	0
131 City Attorney	844,305	228,559	585,667	0	0	261,997	313,822
141 Civil Service Board	10,705	17,667	4,700	3,307	784	7,658	84,506
150 City Manager's Office	101,434	167,407	44,533	31,337	7,422	72,571	800,752
150.2 Agenda Coordination	33,386	2,385	39,746	0	0	2,385	11,924
160 Finance - Director's Office	19,560	32,281	8,587	6,043	1,431	13,994	154,412
161 Finance - General	62,187	72,405	209,813	18,779	6,429	45,478	485,160
162 Finance - Treasury	125,906	223,228	337,380	3,853	1,716	740,777	819,823
163 Finance - Financial	17,222	19,264	38,733	4,105	1,427	13,820	103,419
171-4 Human Resources	126,046	209,407	54,772	38,995	9,196	89,212	913,037
231 Management and Budget	109,991	63,866	152,569	0	0	74,510	312,234
241 GSA - Administration	0	0	0	1,222,928	289,641	0	0
243 GSA - Miami Riverside	72,795	9,026	88,309	0	0	156,115	39,082
244 GSA - Graphics	305	887	733	115	0	854	430,145
246 GSA - Light Fleet	320,951	240,640	11,162	0	0	145,311	885,689
247 GSA - Heavy Fleet	283,891	2,675,958	0	0	0	0	135,804
251 Information Technology	299,412	213,132	158,301	0	0	503,523	1,267,457
261 Procurement	86,993	69,154	143,114	104,106	24,802	57,022	470,403
271 Auditor General	38,938	62,880	27,925	7,307	1,879	20,687	81,918
301-3 Risk Management	66,913	162,701	26,408	18,510	4,349	43,479	479,242
431 Equal Opportunity &	10,815	17,849	4,748	3,341	791	7,738	85,377
371 Grants Administration	0	23,215	46,430	0	0	0	46,430
Total Allocated	2,699,474	4,511,911	2,004,855	1,462,726	349,867	2,467,012	7,930,169
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,699,474	4,511,911	2,004,855	1,462,726	349,867	2,467,012	7,930,169
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,699,474	4,511,911	2,004,855	1,462,726	349,867	2,467,012	7,930,169



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Allocated Costs By Department**

Detail

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Building Depreciation	29,167	5,251	21,880	0	13,861	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	21,557	0	8,139	34,595	0
131 City Attorney	409,754	31,362	152,962	7,103	304,411	107,881	2,206
141 Civil Service Board	5,048	957	3,917	349	6,701	0	0
150 City Manager's Office	47,831	9,071	37,110	3,298	63,499	0	0
150.2 Agenda Coordination	15,898	0	31,002	0	23,847	5,565	1,589
160 Finance - Director's Office	9,223	1,749	7,156	636	12,245	0	0
161 Finance - General	33,260	8,036	110,505	1,185	530,150	27,016	2,258
162 Finance - Treasury	274,866	1,144	28,619	625	42,538	9,960	1,073
163 Finance - Financial	12,090	1,185	15,074	1,064	15,295	2,965	653
171-4 Human Resources	57,969	10,456	42,588	3,605	77,670	0	0
231 Management and Budget	67,415	17,741	7,096	14,193	10,644	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	160,624	21,205	89,181	0	58,235	76	0
244 GSA - Graphics	2,399	14	563	0	623	6	0
246 GSA - Light Fleet	1,456	12,956	29,436	0	9,620	3,522	0
247 GSA - Heavy Fleet	0	0	391,667	0	0	0	0
251 Information Technology	346,157	57,543	215,185	3,425	173,334	69,507	12,302
261 Procurement	27,760	27,243	53,791	1,531	34,030	6,284	2,756
271 Auditor General	11,313	2,017	30,697	421	6,822	34,062	1,107
301-3 Risk Management	27,968	5,445	23,280	1,924	37,243	24	0
431 Equal Opportunity &	5,100	967	3,957	352	6,770	0	0
371 Grants Administration	0	0	139,290	0	858,954	0	0
Total Allocated	1,545,298	214,342	1,456,513	39,711	2,294,631	301,463	23,944
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,545,298	214,342	1,456,513	39,711	2,294,631	301,463	23,944
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,545,298	214,342	1,456,513	39,711	2,294,631	301,463	23,944



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Allocated Costs By Department**

Detail

Central Service Departments	940 VIRGINIA KEY	950 CIVILIAN INVESTIGATIVE	960 PENSION	970 COMPONENT UNITS	980 ND - NON DEPARTMENTAL	999 OTHER	SubTotal
Building Depreciation	0	0	0	0	1,784	0	205,305
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	11,116	1,392,442	2,025,442
131 City Attorney	7,692	22,361	0	374,597	0	0	6,833,210
141 Civil Service Board	0	435	0	0	957	0	385,806
150 City Manager's Office	0	4,123	0	0	9,071	0	3,655,750
150.2 Agenda Coordination	795	1,589	3,180	14,308	0	0	435,618
160 Finance - Director's Office	0	795	0	0	1,749	0	704,950
161 Finance - General	20,815	3,332	103	22	10,632	165,358	3,103,146
162 Finance - Treasury	31,425	1,818	200	0	4,721	937,768	4,959,549
163 Finance - Financial	4,243	1,250	22	0	900	0	474,832
171-4 Human Resources	0	4,506	0	0	9,913	0	4,454,231
231 Management and Budget	0	3,548	0	0	0	0	2,384,333
241 GSA - Administration	0	0	0	0	0	0	1,512,569
243 GSA - Miami Riverside	175	100	8,624	0	7,204	0	946,515
244 GSA - Graphics	0	72	0	0	0	0	445,425
246 GSA - Light Fleet	0	6,855	0	0	0	0	6,224,913
247 GSA - Heavy Fleet	0	0	0	0	0	0	3,511,684
251 Information Technology	37,910	33,805	0	29,520	0	0	9,284,656
261 Procurement	46,235	14,227	0	0	6,737	0	2,196,298
271 Auditor General	0	0	0	0	47,686	0	1,057,873
301-3 Risk Management	0	2,454	0	0	5,287	0	2,991,458
431 Equal Opportunity &	0	440	0	0	967	0	389,777
371 Grants Administration	0	0	0	0	0	2,964,610	4,705,734
Total Allocated	149,290	101,710	12,129	418,447	118,724	5,460,178	62,889,074
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	149,290	101,710	12,129	418,447	118,724	5,460,178	62,889,074
Adjustments	0	0	0	0	0	0	0
Proposed Costs	149,290	101,710	12,129	418,447	118,724	5,460,178	62,889,074



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Allocated Costs By Department**

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Depreciation	0	0	205,305
Equipment Depreciation	0	0	0
121 City Clerk	0	0	2,025,442
131 City Attorney	0	0	6,833,210
141 Civil Service Board	0	0	385,806
150 City Manager's Office	0	0	3,655,750
150.2 Agenda Coordination	0	0	435,618
160 Finance - Director's Office	0	0	704,950
161 Finance - General	0	0	3,103,146
162 Finance - Treasury	0	0	4,959,549
163 Finance - Financial	0	0	474,832
171-4 Human Resources	0	0	4,454,231
231 Management and Budget	0	0	2,384,333
241 GSA - Administration	0	0	1,512,569
243 GSA - Miami Riverside	257,479	0	1,203,994
244 GSA - Graphics	350,913	0	796,338
246 GSA - Light Fleet	3,921,278	0	10,146,191
247 GSA - Heavy Fleet	6,836,853	0	10,348,537
251 Information Technology	0	0	9,284,656
261 Procurement	0	0	2,196,298
271 Auditor General	0	0	1,057,873
301-3 Risk Management	0	0	2,991,458
431 Equal Opportunity &	0	0	389,777
371 Grants Administration	0	0	4,705,734
Total Allocated	11,366,523	0	74,255,597
Roll Forward	0	0	0
Cost With Roll Forward	11,366,523	0	74,255,597
Adjustments	0	0	0
Proposed Costs	11,366,523	0	74,255,597



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	8,392,100	0	
121 City Clerk	1,848,090	(12,275)	
131 City Attorney	7,972,923	(105,704)	
141 Civil Service Board	377,827	(511)	
150 City Manager's Office	3,270,177	(30,256)	
150.2 Agenda Coordination	357,837	(1,058)	
160 Finance - Director's Office	2,047,552	(366,795)	
161 Finance - General Accounting	27,693,637	(24,949,807)	
162 Finance - Treasury Management	197,737,237	(193,928,185)	
163 Finance - Financial System Services	377,681	0	
171-4 Human Resources	4,289,194	(28,489)	
231 Management and Budget	2,395,415	(8,497)	
241 GSA - Administration	3,736,572	(1,729,331)	
243 GSA - Miami Riverside Center	1,565,151	(71,671)	
244 GSA - Graphics	646,664	(70,227)	
246 GSA - Light Fleet	11,407,481	(6,449,269)	
247 GSA - Heavy Fleet	7,805,994	(93,673)	
251 Information Technology	10,504,963	(1,359,662)	
261 Procurement	2,265,842	(8,993)	
271 Auditor General	995,345	(3,204)	
301-3 Risk Management	2,945,454	(72,254)	
431 Equal Opportunity & Diversity	369,950	0	
371 Grants Administration	4,133,283	(9,395)	
101 MAYOR			297,786
111-5 COMMISSIONERS			1,349,970
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			1,066,969
150.3 OFFICE OF FILM AND ENTERTAINMENT			64,335
152 CODE COMPLIANCE			1,169,347
181-9 FIRE-RESCUE			7,264,737
190-1 POLICE			18,113,536
201-9 PUBLIC WORKS			2,699,474
211-3 SOLID WASTE			4,511,911
221 DEPT OF REAL ESTATE & ASSET MGMT			2,004,855
242 GSA PROPERTY MNGT			1,462,726
245 GSA COMMUNICATIONS SERVICES			349,867

All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
281-4 BUILDING			2,467,012	
291-8 PARKS & RECREATION			7,930,169	
341.351-5 PLANNING & ZONING			1,545,298	
381 COMMUNICATIONS			214,342	
401 CIP & TRANSPORTATION			1,456,513	
441 RESILIENCY AND SUSTAINABILITY			39,711	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,294,631	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			301,463	
930 LIBERTY CITY			23,944	
940 VIRGINIA KEY			149,290	
950 CIVILIAN INVESTIGATIVE PANEL			101,710	
960 PENSION			12,129	
970 COMPONENT UNITS			418,447	
980 ND - NON DEPARTMENTAL			118,724	
999 OTHER			5,460,178	
Direct Billed Total			11,366,523	
Unallocated Total			0	
Totals	303,554,905	(229,299,256)	74,255,597	Deviation 52

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	(8,392,100)	0	0	0	0	0
121 City Clerk	0	8,544	(2,107,651)	17,148	944	8,926	90,081
131 City Attorney	31,711	18,772	78,690	(8,691,662)	4,483	42,398	39,663
141 Civil Service Board	3,150	511	0	6,822	(427,437)	3,719	0
150 City Manager's Office	15,679	12,452	0	433,089	2,088	(4,034,065)	12,773
150.2 Agenda Coordination	757	0	0	245,509	261	2,474	(629,008)
160 Finance - Director's Office	3,775	7,223	0	558,690	522	4,948	6,359
161 Finance - General	27,688	52,964	0	0	2,002	18,967	0
162 Finance - Treasury	11,328	21,667	0	0	2,698	25,565	0
163 Finance - Financial	2,517	4,815	0	0	261	2,474	0
171-4 Human Resources	25,653	10,716	0	149,334	3,568	33,812	0
231 Management and Budget	7,132	4,685	0	34,260	1,567	14,844	22,258
241 GSA - Administration	1,592	1,014,862	0	57,056	609	5,773	2,385
243 GSA - Miami Riverside	12,777	120,222	0	0	784	7,422	0
244 GSA - Graphics	0	31,529	0	0	435	4,123	0
246 GSA - Light Fleet	0	4,267,916	0	0	3,046	28,864	0
247 GSA - Heavy Fleet	0	1,539,928	0	0	3,046	28,864	0
251 Information Technology	32,945	1,247,466	3,519	29,156	6,440	61,025	1,589
261 Procurement	7,217	4,035	0	197,607	1,653	15,669	14,308
271 Auditor General	14,212	3,204	0	10,976	522	4,948	0
301-3 Risk Management	8,005	6,743	0	74,571	1,741	16,493	1,589
431 Equal Opportunity &	2,621	0	0	6,180	261	2,474	0
371 Grants Administration	4,472	13,846	0	38,054	4,700	44,533	2,385
101 MAYOR	0	0	0	78,237	1,392	13,194	42,925
111-5 COMMISSIONERS	0	0	318,159	385,033	3,655	34,636	167,733
151 NET - NEIGHBORHOOD	0	0	0	10,796	6,266	59,376	3,180
150.3 OFFICE OF FILM AND	958	0	0	2,026	349	3,298	0
152 CODE COMPLIANCE	6,708	0	0	402,342	4,439	42,058	0
181-9 FIRE-RESCUE	31,554	0	15,681	278,230	72,584	687,772	8,744
190-1 POLICE	7,710	0	1,827	2,021,867	149,430	1,415,957	25,437
201-9 PUBLIC WORKS	17,813	0	49,906	844,305	10,705	101,434	33,386
211-3 SOLID WASTE	0	0	0	228,559	17,667	167,407	2,385
221 DEPT OF REAL ESTATE	21,225	0	0	585,667	4,700	44,533	39,746
242 GSA PROPERTY MNGT	0	0	0	0	3,307	31,337	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	784	7,422	0
281-4 BUILDING	37,861	0	172,020	261,997	7,658	72,571	2,385
291-8 PARKS &	9,533	0	0	313,822	84,506	800,752	11,924
341.351-5 PLANNING &	29,167	0	0	409,754	5,048	47,831	15,898
381 COMMUNICATIONS	5,251	0	0	31,362	957	9,071	0
401 CIP &	21,880	0	21,557	152,962	3,917	37,110	31,002
441 RESILIENCY AND	0	0	0	7,103	349	3,298	0
910 CD-COMMUNITY &	13,861	0	8,139	304,411	6,701	63,499	23,847
920 CRA - COMMUNITY	0	0	34,595	107,881	0	0	5,565
930 LIBERTY CITY	0	0	0	2,206	0	0	1,589
940 VIRGINIA KEY	0	0	0	7,692	0	0	795
950 CIVILIAN	0	0	0	22,361	435	4,123	1,589
960 PENSION	0	0	0	0	0	0	3,180
970 COMPONENT UNITS	0	0	0	374,597	0	0	14,308
980 ND - NON	1,784	0	11,116	0	957	9,071	0
999 OTHER	0	0	1,392,442	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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1,776	12,644	10,032	3,629	10,599	13,303	0
131 City Attorney	8,435	13,272	2,428	5,312	47,431	66,514	0
141 Civil Service Board	740	1,581	771	721	4,106	0	0
150 City Manager's Office	3,552	8,738	15,981	4,372	19,710	23,280	0
150.2 Agenda Coordination	444	1,078	597	851	2,464	3,326	0
160 Finance - Director's Office	(2,367,873)	6,892	2,052	1,790	5,423	26,606	0
161 Finance - General	669,729	(3,786,368)	687	5,909	21,367	0	0
162 Finance - Treasury	802,248	206,680	(5,070,462)	39,591	28,433	0	0
163 Finance - Financial	124,158	3,156	400	(601,639)	2,588	0	0
171-4 Human Resources	6,520	9,678	2,008	12,221	(4,875,856)	26,606	0
231 Management and Budget	2,863	5,212	1,024	5,321	16,628	(2,639,767)	0
241 GSA - Administration	1,113	8,186	2,861	2,277	6,851	21,288	(4,215,888)
243 GSA - Miami Riverside	1,431	6,391	1,799	1,708	9,061	0	289,641
244 GSA - Graphics	795	3,461	955	884	5,185	0	160,912
246 GSA - Light Fleet	5,565	106,491	9,425	4,023	36,156	0	1,126,383
247 GSA - Heavy Fleet	5,565	62,711	8,238	3,349	36,291	0	1,126,383
251 Information Technology	11,768	32,208	5,216	14,595	74,017	35,481	0
261 Procurement	3,022	6,715	1,353	5,676	18,752	0	0
271 Auditor General	954	2,273	925	2,019	5,407	17,741	0
301-3 Risk Management	3,181	13,393	35,117	5,645	19,517	0	0
431 Equal Opportunity &	477	1,149	594	1,023	2,704	7,096	0
371 Grants Administration	8,587	171,313	8,450	5,891	48,935	14,193	0
101 MAYOR	2,545	7,260	3,922	1,720	14,419	14,193	0
111-5 COMMISSIONERS	6,679	17,807	6,104	5,904	37,849	67,415	0
151 NET - NEIGHBORHOOD	11,450	23,127	8,868	12,489	72,486	67,415	0
150.3 OFFICE OF FILM AND	636	1,545	791	1,365	3,605	10,644	0
152 CODE COMPLIANCE	8,110	16,374	37,750	9,563	51,932	0	0
181-9 FIRE-RESCUE	132,625	484,019	374,334	74,672	860,850	138,376	0
190-1 POLICE	273,044	740,091	940,340	116,388	1,765,718	1,252,483	0
201-9 PUBLIC WORKS	19,560	62,187	125,906	17,222	126,046	109,991	0
211-3 SOLID WASTE	32,281	72,405	223,228	19,264	209,407	63,866	0
221 DEPT OF REAL ESTATE	8,587	209,813	337,380	38,733	54,772	152,569	0
242 GSA PROPERTY MNGT	6,043	18,779	3,853	4,105	38,995	0	1,222,928



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1,431	6,429	1,716	1,427	9,196	0	289,641
281-4 BUILDING	13,994	45,478	740,777	13,820	89,212	74,510	0
291-8 PARKS &	154,412	485,160	819,823	103,419	913,037	312,234	0
341.351-5 PLANNING &	9,223	33,260	274,866	12,090	57,969	67,415	0
381 COMMUNICATIONS	1,749	8,036	1,144	1,185	10,456	17,741	0
401 CIP &	7,156	110,505	28,619	15,074	42,588	7,096	0
441 RESILIENCY AND	636	1,185	625	1,064	3,605	14,193	0
910 CD-COMMUNITY &	12,245	530,150	42,538	15,295	77,670	10,644	0
920 CRA - COMMUNITY	0	27,016	9,960	2,965	0	0	0
930 LIBERTY CITY	0	2,258	1,073	653	0	0	0
940 VIRGINIA KEY	0	20,815	31,425	4,243	0	0	0
950 CIVILIAN	795	3,332	1,818	1,250	4,506	3,548	0
960 PENSION	0	103	200	22	0	0	0
970 COMPONENT UNITS	0	22	0	0	0	0	0
980 ND - NON	1,749	10,632	4,721	900	9,913	0	0
999 OTHER	0	165,358	937,768	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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1,542	175	0	0	67,450	15,176	3,139
131 City Attorney	114,051	73	3,039	0	283,280	19,320	13,452
141 Civil Service Board	11,334	0	0	0	12,027	1,190	645
150 City Manager's Office	56,579	542	0	0	136,376	29,696	5,540
150.2 Agenda Coordination	2,763	1,472	0	0	4,073	3,868	610
160 Finance - Director's Office	17,444	115	0	0	16,853	22,181	2,874
161 Finance - General	99,574	19	0	0	124,279	1,823	4,688
162 Finance - Treasury	45,555	308	0	0	50,557	2,888	6,513
163 Finance - Financial	9,051	0	0	0	71,890	107	859
171-4 Human Resources	93,173	475	0	0	180,214	29,475	7,285
231 Management and Budget	25,701	23	0	0	78,435	18,725	4,081
241 GSA - Administration	5,743	40	462,818	291,475	272,037	35,751	3,432
243 GSA - Miami Riverside	(1,970,789)	0	0	0	0	18,450	2,554
244 GSA - Graphics	0	(801,004)	0	0	0	12,498	986
246 GSA - Light Fleet	0	9	(10,633,619)	0	0	57,135	8,478
247 GSA - Heavy Fleet	0	0	0	(10,640,012)	0	80,048	13,187
251 Information Technology	133,024	219	17,729	0	(10,966,867)	57,901	15,638
261 Procurement	29,417	421	848	0	89,184	(2,667,258)	3,857
271 Auditor General	57,383	3	0	0	43,322	9,120	(1,168,513)
301-3 Risk Management	35,198	291	2,994	0	101,953	21,537	5,001
431 Equal Opportunity &	10,656	26	0	0	20,498	4,311	644
371 Grants Administration	18,607	455	0	0	129,783	29,760	7,177
101 MAYOR	163	179	14,185	0	71,359	19,902	2,891
111-5 COMMISSIONERS	225	945	29,932	0	185,421	52,359	5,938
151 NET - NEIGHBORHOOD	67	113	350,758	0	333,895	47,132	15,553
150.3 OFFICE OF FILM AND	3,869	0	3,479	0	21,298	7,483	689
152 CODE COMPLIANCE	52,455	234	209,086	0	271,026	15,803	9,814
181-9 FIRE-RESCUE	129,098	1,208	498,925	1,977	1,888,795	467,465	238,162
190-1 POLICE	49,887	6,030	3,450,950	22,387	3,092,349	409,966	409,167
201-9 PUBLIC WORKS	72,795	305	320,951	283,891	299,412	86,993	38,938
211-3 SOLID WASTE	9,026	887	240,640	2,675,958	213,132	69,154	62,880
221 DEPT OF REAL ESTATE	88,309	733	11,162	0	158,301	143,114	27,925
242 GSA PROPERTY MNGT	0	115	0	0	0	104,106	7,307



**CITY OF MIAMI, FLORIDA
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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	24,802	1,879
281-4 BUILDING	156,115	854	145,311	0	503,523	57,022	20,687
291-8 PARKS &	39,082	430,145	885,689	135,804	1,267,457	470,403	81,918
341.351-5 PLANNING &	160,624	2,399	1,456	0	346,157	27,760	11,313
381 COMMUNICATIONS	21,205	14	12,956	0	57,543	27,243	2,017
401 CIP &	89,181	563	29,436	391,667	215,185	53,791	30,697
441 RESILIENCY AND	0	0	0	0	3,425	1,531	421
910 CD-COMMUNITY &	58,235	623	9,620	0	173,334	34,030	6,822
920 CRA - COMMUNITY	76	6	3,522	0	69,507	6,284	34,062
930 LIBERTY CITY	0	0	0	0	12,302	2,756	1,107
940 VIRGINIA KEY	175	0	0	0	37,910	46,235	0
950 CIVILIAN	100	72	6,855	0	33,805	14,227	0
960 PENSION	8,624	0	0	0	0	0	0
970 COMPONENT UNITS	0	0	0	0	29,520	0	0
980 ND - NON	7,204	0	0	0	0	6,737	47,686
999 OTHER	0	0	0	0	0	0	0
Direct Billings	257,479	350,913	3,921,278	6,836,853	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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	5,686	1,042	0	0
131 City Attorney	27,172	4,947	0	0
141 Civil Service Board	2,370	434	0	0
150 City Manager's Office	11,614	2,083	0	0
150.2 Agenda Coordination	1,422	260	0	0
160 Finance - Director's Office	2,848	521	0	0
161 Finance - General	10,898	1,996	0	0
162 Finance - Treasury	14,688	2,691	0	0
163 Finance - Financial	1,422	260	0	0
171-4 Human Resources	20,855	3,558	0	0
231 Management and Budget	8,528	1,562	0	0
241 GSA - Administration	11,890	608	0	0
243 GSA - Miami Riverside	4,288	781	0	0
244 GSA - Graphics	2,370	434	0	0
246 GSA - Light Fleet	18,878	3,038	0	0
247 GSA - Heavy Fleet	17,043	3,038	0	0
251 Information Technology	35,207	6,423	0	0
261 Procurement	9,026	1,649	0	0
271 Auditor General	2,842	521	0	0
301-3 Risk Management	(3,227,905)	1,736	0	0
431 Equal Opportunity &	1,443	(432,107)	0	0
371 Grants Administration	25,957	4,748	(4,705,734)	0
101 MAYOR	7,893	1,407	0	297,786
111-5 COMMISSIONERS	20,483	3,693	0	1,349,970
151 NET - NEIGHBORHOOD	37,667	6,331	0	1,066,969
150.3 OFFICE OF FILM AND	1,948	352	0	64,335
152 CODE COMPLIANCE	27,169	4,484	0	1,169,347
181-9 FIRE-RESCUE	550,971	73,330	255,365	7,264,737
190-1 POLICE	1,440,100	150,968	371,440	18,113,536
201-9 PUBLIC WORKS	66,913	10,815	0	2,699,474
211-3 SOLID WASTE	162,701	17,849	23,215	4,511,911
221 DEPT OF REAL ESTATE	26,408	4,748	46,430	2,004,855
242 GSA PROPERTY MNGT	18,510	3,341	0	1,462,726



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Detail Of Allocated Costs**

Department	301-3 Risk Management 431 Equal Opportunity & 22.5	23.5	371 Grants 24.5	Total Plan Allocated
245 GSA	4,349	791	0	349,867
281-4 BUILDING	43,479	7,738	0	2,467,012
291-8 PARKS &	479,242	85,377	46,430	7,930,169
341.351-5 PLANNING &	27,968	5,100	0	1,545,298
381 COMMUNICATIONS	5,445	967	0	214,342
401 CIP &	23,280	3,957	139,290	1,456,513
441 RESILIENCY AND	1,924	352	0	39,711
910 CD-COMMUNITY &	37,243	6,770	858,954	2,294,631
920 CRA - COMMUNITY	24	0	0	301,463
930 LIBERTY CITY	0	0	0	23,944
940 VIRGINIA KEY	0	0	0	149,290
950 CIVILIAN	2,454	440	0	101,710
960 PENSION	0	0	0	12,129
970 COMPONENT UNITS	0	0	0	418,447
980 ND - NON	5,287	967	0	118,724
999 OTHER	0	0	2,964,610	5,460,178
Direct Billings	0	0	0	11,366,523
Unallocated	0	0	0	0
Total	0	0	0	74,255,597

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	297,786	0	0	297,786	843,869	35.2882 %
111-5 COMMISSIONERS	1,349,970	0	0	1,349,970	2,004,028	67.3628 %
151 NET -	1,066,969	0	0	1,066,969	3,427,329	31.1312 %
150.3 OFFICE OF FILM	64,335	0	0	64,335	201,710	31.8948 %
152 CODE COMPLIANCE	1,169,347	0	0	1,169,347	3,145,184	37.1790 %
181-9 FIRE-RESCUE	7,264,737	0	0	7,264,737	78,093,679	9.3026 %
190-1 POLICE	18,113,536	0	0	18,113,536	137,902,007	13.1351 %
201-9 PUBLIC WORKS	2,699,474	0	0	2,699,474	6,755,653	39.9587 %
211-3 SOLID WASTE	4,511,911	0	0	4,511,911	10,416,057	43.3169 %
221 DEPT OF REAL	2,004,855	0	0	2,004,855	2,769,766	72.3836 %
242 GSA PROPERTY	1,462,726	0	0	1,462,726	2,160,322	67.7087 %
281-4 BUILDING	2,467,012	0	0	2,467,012	5,756,362	42.8571 %
291-8 PARKS &	7,930,169	0	0	7,930,169	19,474,345	40.7211 %
341.351-5 PLANNING &	1,545,298	0	0	1,545,298	3,688,093	41.8996 %
381 COMMUNICATIONS	214,342	0	0	214,342	705,639	30.3756 %
401 CIP &	1,456,513	0	0	1,456,513	1,583,821	91.9620 %
441 RESILIENCY AND	39,711	0	0	39,711	213,766	18.5769 %
910 CD-COMMUNITY &	2,294,631	0	0	2,294,631	3,673,841	62.4586 %
920 CRA - COMMUNITY	301,463	0	0	301,463	1,567,052	19.2376 %
930 LIBERTY CITY	23,944	0	0	23,944	373,183	6.4162 %
940 VIRGINIA KEY	149,290	0	0	149,290	371,103	40.2287 %
950 CIVILIAN	101,710	0	0	101,710	336,554	30.2210 %
980 ND - NON	118,724	0	0	118,724	15,029,286	0.7900 %
Composite Rate	56,648,453	0	0	56,648,453	300,492,649	18.8518 %



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	7.5766	31,711		31,711		31,711
141 Civil Service Board	1,144	0.7527	3,150		3,150		3,150
150 City Manager's Office	5,694	3.7462	15,679		15,679		15,679
150.2 Agenda Coordination	275	0.1809	757		757		757
160 Finance - Director's Office	1,371	0.9020	3,775		3,775		3,775
161 Finance - General Accounting	10,055	6.6154	27,688		27,688		27,688
162 Finance - Treasury Management	4,114	2.7067	11,328		11,328		11,328
163 Finance - Financial System Services	914	0.6013	2,517		2,517		2,517
171-4 Human Resources	9,316	6.1292	25,653		25,653		25,653
231 Management and Budget	2,590	1.7040	7,132		7,132		7,132
241 GSA - Administration	578	0.3803	1,592		1,592		1,592
243 GSA - Miami Riverside Center	4,640	3.0528	12,777		12,777		12,777
251 Information Technology	11,964	7.8714	32,945		32,945		32,945
261 Procurement	2,621	1.7244	7,217		7,217		7,217
271 Auditor General	5,161	3.3955	14,212		14,212		14,212
301-3 Risk Management	2,907	1.9126	8,005		8,005		8,005
431 Equal Opportunity & Diversity	952	0.6263	2,621		2,621		2,621
371 Grants Administration	1,624	1.0685	4,472		4,472		4,472
150.3 OFFICE OF FILM AND	348	0.2290	958		958		958
152 CODE COMPLIANCE	2,436	1.6027	6,708		6,708		6,708
181-9 FIRE-RESCUE	11,459	7.5391	31,554		31,554		31,554
190-1 POLICE	2,800	1.8422	7,710		7,710		7,710
201-9 PUBLIC WORKS	6,469	4.2561	17,813		17,813		17,813
221 DEPT OF REAL ESTATE & ASSET	7,708	5.0713	21,225		21,225		21,225
281-4 BUILDING	13,749	9.0457	37,861		37,861		37,861



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
291-8 PARKS & RECREATION	3,462	2.2777	9,533		9,533		9,533
341.351-5 PLANNING & ZONING	10,592	6.9687	29,167		29,167		29,167
381 COMMUNICATIONS	1,907	1.2547	5,251		5,251		5,251
401 CIP & TRANSPORTATION	7,946	5.2278	21,880		21,880		21,880
910 CD-COMMUNITY & ECONOMIC	5,033	3.3119	13,861		13,861		13,861
980 ND - NON DEPARTMENTAL	648	0.4263	1,784		1,784		1,784
SubTotal	151,993	100.0000	418,536		418,536		418,536
Total	151,993	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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	31,711	31,711
141 Civil Service Board	3,150	3,150
150 City Manager's Office	15,679	15,679
150.2 Agenda Coordination	757	757
160 Finance - Director's Office	3,775	3,775
161 Finance - General	27,688	27,688
162 Finance - Treasury	11,328	11,328
163 Finance - Financial	2,517	2,517
171-4 Human Resources	25,653	25,653
231 Management and Budget	7,132	7,132
241 GSA - Administration	1,592	1,592
243 GSA - Miami Riverside	12,777	12,777
251 Information Technology	32,945	32,945
261 Procurement	7,217	7,217
271 Auditor General	14,212	14,212
301-3 Risk Management	8,005	8,005
431 Equal Opportunity &	2,621	2,621
371 Grants Administration	4,472	4,472
150.3 OFFICE OF FILM AND	958	958
152 CODE COMPLIANCE	6,708	6,708
181-9 FIRE-RESCUE	31,554	31,554
190-1 POLICE	7,710	7,710
201-9 PUBLIC WORKS	17,813	17,813
221 DEPT OF REAL ESTATE	21,225	21,225
281-4 BUILDING	37,861	37,861
291-8 PARKS &	9,533	9,533
341.351-5 PLANNING &	29,167	29,167
381 COMMUNICATIONS	5,251	5,251
401 CIP &	21,880	21,880
910 CD-COMMUNITY &	13,861	13,861
980 ND - NON	1,784	1,784



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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, 2017
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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,392,100			8,392,100
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>8,392,100</u>	<u>0</u>		<u>8,392,100</u>



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	8,392,100	0	8,392,100
Departmental Totals			
Total Expenditures	8,392,100	0	8,392,100
Deductions			
Total Deductions	0	0	0
Functional Cost	8,392,100	0	8,392,100
Allocation Step 1			
1st Allocation	8,392,100	0	8,392,100
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	8,392,100	0	8,392,100



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	8,544	0.1018	8,544		8,544		8,544
131 City Attorney	18,772	0.2237	18,772		18,772		18,772
141 Civil Service Board	511	0.0061	511		511		511
150 City Manager's Office	12,452	0.1484	12,452		12,452		12,452
160 Finance - Director's Office	7,223	0.0861	7,223		7,223		7,223
161 Finance - General Accounting	52,964	0.6311	52,964		52,964		52,964
162 Finance - Treasury Management	21,667	0.2582	21,667		21,667		21,667
163 Finance - Financial System Services	4,815	0.0574	4,815		4,815		4,815
171-4 Human Resources	10,716	0.1277	10,716		10,716		10,716
231 Management and Budget	4,685	0.0558	4,685		4,685		4,685
241 GSA - Administration	1,014,862	12.0931	1,014,862		1,014,862		1,014,862
243 GSA - Miami Riverside Center	120,222	1.4326	120,222		120,222		120,222
244 GSA - Graphics	31,529	0.3757	31,529		31,529		31,529
246 GSA - Light Fleet	4,267,916	50.8562	4,267,916		4,267,916		4,267,916
247 GSA - Heavy Fleet	1,539,928	18.3497	1,539,928		1,539,928		1,539,928
251 Information Technology	1,247,466	14.8648	1,247,466		1,247,466		1,247,466
261 Procurement	4,035	0.0481	4,035		4,035		4,035
271 Auditor General	3,204	0.0382	3,204		3,204		3,204
301-3 Risk Management	6,743	0.0803	6,743		6,743		6,743
371 Grants Administration	13,846	0.1650	13,846		13,846		13,846
SubTotal	8,392,100	100.0000	8,392,100		8,392,100		8,392,100
Total	8,392,100	100.0000	8,392,100		8,392,100		8,392,100



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	8,544	8,544
131 City Attorney	18,772	18,772
141 Civil Service Board	511	511
150 City Manager's Office	12,452	12,452
160 Finance - Director's Office	7,223	7,223
161 Finance - General	52,964	52,964
162 Finance - Treasury	21,667	21,667
163 Finance - Financial	4,815	4,815
171-4 Human Resources	10,716	10,716
231 Management and Budget	4,685	4,685
241 GSA - Administration	1,014,862	1,014,862
243 GSA - Miami Riverside	120,222	120,222
244 GSA - Graphics	31,529	31,529
246 GSA - Light Fleet	4,267,916	4,267,916
247 GSA - Heavy Fleet	1,539,928	1,539,928
251 Information Technology	1,247,466	1,247,466
261 Procurement	4,035	4,035
271 Auditor General	3,204	3,204
301-3 Risk Management	6,743	6,743
371 Grants Administration	13,846	13,846
Direct Billed	0	0
Total	8,392,100	8,392,100



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,848,090			1,848,090
Depreciation	(7,346)			
Machinery and Equipment	(4,929)			
Total Deductions:	(12,275)			(12,275)
Equipment Depreciation	8,544		8,544	
121 City Clerk		237,502	237,502	
131 City Attorney		17,148	17,148	
141 Civil Service Board		944	944	
150 City Manager's Office		8,926	8,926	
150.2 Agenda Coordination		90,081	90,081	
160 Finance - Director's Office		1,776	1,776	
161 Finance - General Accounting		12,644	12,644	
162 Finance - Treasury Management		10,032	10,032	
163 Finance - Financial System Services		3,629	3,629	
171-4 Human Resources		10,599	10,599	
231 Management and Budget		13,303	13,303	
243 GSA - Miami Riverside Center		1,542	1,542	
244 GSA - Graphics		175	175	
251 Information Technology		67,450	67,450	
261 Procurement		15,176	15,176	
271 Auditor General		3,139	3,139	
301-3 Risk Management		5,686	5,686	
431 Equal Opportunity & Diversity		1,042	1,042	
Total Allocated Additions:	8,544	500,794	509,338	509,338
Total To Be Allocated:	1,844,359	500,794		2,345,153



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
Wages & Benefits					
Salaries & Wages	838,141	301,731	134,103	83,814	318,493
Fringe Benefits	75,752	27,271	12,120	7,575	28,786
Other Expense & Cost					
Retirement Contribution	277,500	99,900	44,400	27,750	105,450
Life and Health Insurance	170,700	61,452	27,312	17,070	64,866
Workers' Compensation	20,300	7,308	3,248	2,030	7,714
Professional Service	97,184	34,986	15,549	9,718	36,931
Travel and Per Diem	762	274	122	76	290
Postage	6,561	2,362	1,050	656	2,493
Rentals and Leases	1,794	646	287	179	682
Insurance	3,200	1,152	512	320	1,216
Repair and Maintenance	99,664	35,879	15,946	9,966	37,873
Printing and Graphics	614	221	98	61	234
Advertising and Relations	233,014	83,885	37,282	23,301	88,546
Office Supplies & Minor Equipment	8,771	3,158	1,403	877	3,333
Publications, Subscriptions, & Membershi	1,858	669	297	186	706
*Depreciation	7,346	7,346	0	0	0
*Machinery and Equipment	4,929	4,929	0	0	0
Departmental Totals					
Total Expenditures	1,848,090	673,169	293,729	183,579	697,613
Deductions					
Total Deductions	(12,275)	(12,275)	0	0	0
Functional Cost					
Functional Cost	1,835,815	660,894	293,729	183,579	697,613
Allocation Step 1					
Inbound- All Others	8,544	8,544	0	0	0
Reallocate Admin Costs		(669,438)	167,359	104,598	397,481
1st Allocation	1,844,359	0	461,088	288,177	1,095,094



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	500,794	500,794	0	0	0
Reallocate Admin Costs		(500,794)	125,198	78,248	297,348
2nd Allocation	500,794	0	125,198	78,248	297,348
Total For 00030 121 City Clerk					
Total Allocated	2,345,153	0	586,286	366,425	1,392,442



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	21,098	51.5089	237,502		237,502		237,502
131 City Attorney	4,481	10.9403	50,444		50,444	28,246	78,690
251 Information Technology	200	0.4893	2,256		2,256	1,263	3,519
181-9 FIRE-RESCUE	893	2.1801	10,052		10,052	5,629	15,681
190-1 POLICE	104	0.2539	1,171		1,171	656	1,827
201-9 PUBLIC WORKS	2,842	6.9384	31,992		31,992	17,914	49,906
281-4 BUILDING	9,796	23.9157	110,272		110,272	61,748	172,020
401 CIP & TRANSPORTATION	1,227	2.9970	13,819		13,819	7,738	21,557
920 CRA - COMMUNITY	318	0.7764	3,580		3,580	2,004	5,584
SubTotal	40,960	100.0000	461,088		461,088	125,198	586,286
Total	40,960	100.0000	461,088		461,088	125,198	586,286

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
111-5 COMMISSIONERS	1,485	86.8277	250,218		250,218	67,941	318,159
910 CD-COMMUNITY & ECONOMIC	38	2.2212	6,401		6,401	1,738	8,139
920 CRA - COMMUNITY	135	7.9174	22,816		22,816	6,195	29,011
980 ND - NON DEPARTMENTAL	51	3.0337	8,742		8,742	2,374	11,116
SubTotal	1,710	100.0000	288,177		288,177	78,248	366,425
Total	1,710	100.0000	288,177		288,177	78,248	366,425

Allocation Basis: Hours of Service by Department

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1,095,094		1,095,094	297,348	1,392,442
SubTotal	100	100.0000	1,095,094		1,095,094	297,348	1,392,442
Total	100	100.0000	1,095,094		1,095,094	297,348	1,392,442

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	Legislative Services	General Government
121 City Clerk	237,502	237,502	0	0
131 City Attorney	78,690	78,690	0	0
251 Information Technology	3,519	3,519	0	0
111-5 COMMISSIONERS	318,159	0	318,159	0
181-9 FIRE-RESCUE	15,681	15,681	0	0
190-1 POLICE	1,827	1,827	0	0
201-9 PUBLIC WORKS	49,906	49,906	0	0
281-4 BUILDING	172,020	172,020	0	0
401 CIP &	21,557	21,557	0	0
910 CD-COMMUNITY &	8,139	0	8,139	0
920 CRA - COMMUNITY	34,595	5,584	29,011	0
980 ND - NON	11,116	0	11,116	0
999 OTHER	1,392,442	0	0	1,392,442
Direct Billed	0	0	0	0
Total	2,345,153	586,286	366,425	1,392,442



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,972,923			7,972,923
Major Machinery and Equipment	(59,091)			
Depreciation	(44,955)			
Capital Outlay	(1,658)			
Total Deductions:	(105,704)			(105,704)
Building Depreciation	31,711		31,711	
Equipment Depreciation	18,772		18,772	
121 City Clerk	50,444	28,246	78,690	
131 City Attorney		101,313	101,313	
141 Civil Service Board		4,483	4,483	
150 City Manager's Office		42,398	42,398	
150.2 Agenda Coordination		39,663	39,663	
160 Finance - Director's Office		8,435	8,435	
161 Finance - General Accounting		13,272	13,272	
162 Finance - Treasury Management		2,428	2,428	
163 Finance - Financial System Services		5,312	5,312	
171-4 Human Resources		47,431	47,431	
231 Management and Budget		66,514	66,514	
243 GSA - Miami Riverside Center		114,051	114,051	
244 GSA - Graphics		73	73	
246 GSA - Light Fleet		3,039	3,039	
251 Information Technology		283,280	283,280	
261 Procurement		19,320	19,320	
271 Auditor General		13,452	13,452	
301-3 Risk Management		27,172	27,172	
431 Equal Opportunity & Diversity		4,947	4,947	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

Total Allocated Additions:	100,927	824,829	925,756	925,756
Total To Be Allocated:	7,968,146	824,829		8,792,975



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	4,947,959	0	4,947,959
Fringe Benefits	449,018	0	449,018
Other Expense & Cost			
Retirement Contribution	1,379,200	0	1,379,200
Life and Health Insurance	682,800	0	682,800
Workers' Compensation	77,300	0	77,300
Professional Service	66,902	0	66,902
Travel and Per Diem	18,037	0	18,037
Communications & Relations	198	0	198
Postage	2,214	0	2,214
Rentals and Leases	12,338	0	12,338
Insurance	3,200	0	3,200
Repair and Maintenance	92,901	0	92,901
Office Supplies & Minor Equipment	24,151	0	24,151
Publications, Subscriptions, & Membershi	111,001	0	111,001
*Major Machinery and Equipment	59,091	59,091	0
*Depreciation	44,955	44,955	0
*Capital Outlay	1,658	1,658	0
Departmental Totals			
Total Expenditures	7,972,923	105,704	7,867,219
Deductions			
Total Deductions	(105,704)	(105,704)	0
Functional Cost			
Functional Cost	7,867,219	0	7,867,219
Allocation Step 1			
Inbound- All Others	100,927	100,927	0
Reallocate Admin Costs	(100,927)	(100,927)	100,927
1st Allocation	7,968,146	0	7,968,146



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	824,829	824,829	0
Reallocate Admin Costs		(824,829)	824,829
2nd Allocation	824,829	0	824,829
Total For 00040 131 City Attorney			
Total Allocated	8,792,975	0	8,792,975



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	73	0.2152	17,148		17,148		17,148
131 City Attorney	436	1.2715	101,313		101,313		101,313
141 Civil Service Board	26	0.0775	6,173		6,173	649	6,822
150 City Manager's Office	1,688	4.9184	391,908		391,908	41,181	433,089
150.2 Agenda Coordination	957	2.7882	222,164		222,164	23,345	245,509
160 Finance - Director's Office	2,178	6.3448	505,566		505,566	53,124	558,690
171-4 Human Resources	582	1.6959	135,134		135,134	14,200	149,334
231 Management and Budget	133	0.3891	31,002		31,002	3,258	34,260
241 GSA - Administration	222	0.6480	51,631		51,631	5,425	57,056
251 Information Technology	113	0.3311	26,384		26,384	2,772	29,156
261 Procurement	770	2.2442	178,817		178,817	18,790	197,607
271 Auditor General	42	0.1246	9,932		9,932	1,044	10,976
301-3 Risk Management	290	0.8469	67,480		67,480	7,091	74,571
431 Equal Opportunity & Diversity	24	0.0702	5,592		5,592	588	6,180
371 Grants Administration	148	0.4322	34,436		34,436	3,618	38,054
101 MAYOR	305	0.8885	70,798		70,798	7,439	78,237
111-5 COMMISSIONERS	1,501	4.3727	348,422		348,422	36,611	385,033
151 NET - NEIGHBORHOOD	42	0.1226	9,769		9,769	1,027	10,796
150.3 OFFICE OF FILM AND	7	0.0230	1,833		1,833	193	2,026
152 CODE COMPLIANCE	1,569	4.5693	364,085		364,085	38,257	402,342
181-9 FIRE-RESCUE	1,085	3.1598	251,774		251,774	26,456	278,230
190-1 POLICE	7,884	22.9613	1,829,615		1,829,615	192,252	2,021,867
201-9 PUBLIC WORKS	3,292	9.5885	764,023		764,023	80,282	844,305
211-3 SOLID WASTE	891	2.5957	206,826		206,826	21,733	228,559
221 DEPT OF REAL ESTATE & ASSET	2,283	6.6512	529,978		529,978	55,689	585,667



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 131 City Attorney**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
281-4 BUILDING	1,021	2.9754	237,085		237,085	24,912	261,997
291-8 PARKS & RECREATION	1,223	3.5640	283,982		283,982	29,840	313,822
341.351-5 PLANNING & ZONING	1,597	4.6534	370,792		370,792	38,962	409,754
381 COMMUNICATIONS	122	0.3562	28,380		28,380	2,982	31,362
401 CIP & TRANSPORTATION	596	1.7371	138,417		138,417	14,545	152,962
441 RESILIENCY AND SUSTAINABILITY	27	0.0807	6,428		6,428	675	7,103
910 CD-COMMUNITY & ECONOMIC	1,187	3.4571	275,466		275,466	28,945	304,411
920 CRA - COMMUNITY	420	1.2252	97,623		97,623	10,258	107,881
930 LIBERTY CITY	8	0.0250	1,996		1,996	210	2,206
940 VIRGINIA KEY	30	0.0874	6,961		6,961	731	7,692
950 CIVILIAN INVESTIGATIVE PANEL	87	0.2539	20,235		20,235	2,126	22,361
970 COMPONENT UNITS	1,460	4.2542	338,978		338,978	35,619	374,597
SubTotal	34,338	100.0000	7,968,146		7,968,146	824,829	8,792,975
Total	34,338	100.0000	7,968,146		7,968,146	824,829	8,792,975

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	17,148	17,148
131 City Attorney	101,313	101,313
141 Civil Service Board	6,822	6,822
150 City Manager's Office	433,089	433,089
150.2 Agenda Coordination	245,509	245,509
160 Finance - Director's Office	558,690	558,690
171-4 Human Resources	149,334	149,334
231 Management and Budget	34,260	34,260
241 GSA - Administration	57,056	57,056
251 Information Technology	29,156	29,156
261 Procurement	197,607	197,607
271 Auditor General	10,976	10,976
301-3 Risk Management	74,571	74,571
431 Equal Opportunity &	6,180	6,180
371 Grants Administration	38,054	38,054
101 MAYOR	78,237	78,237
111-5 COMMISSIONERS	385,033	385,033
151 NET - NEIGHBORHOOD	10,796	10,796
150.3 OFFICE OF FILM AND	2,026	2,026
152 CODE COMPLIANCE	402,342	402,342
181-9 FIRE-RESCUE	278,230	278,230
190-1 POLICE	2,021,867	2,021,867
201-9 PUBLIC WORKS	844,305	844,305
211-3 SOLID WASTE	228,559	228,559
221 DEPT OF REAL ESTATE	585,667	585,667
281-4 BUILDING	261,997	261,997
291-8 PARKS &	313,822	313,822
341.351-5 PLANNING &	409,754	409,754
381 COMMUNICATIONS	31,362	31,362
401 CIP &	152,962	152,962
441 RESILIENCY AND	7,103	7,103
910 CD-COMMUNITY &	304,411	304,411
920 CRA - COMMUNITY	107,881	107,881



All Monetary Values Are \$ Dollars
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 Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
930 LIBERTY CITY	2,206	2,206
940 VIRGINIA KEY	7,692	7,692
950 CIVILIAN	22,361	22,361
970 COMPONENT UNITS	374,597	374,597
Direct Billed	0	0
Total	8,792,975	8,792,975



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	377,827			377,827
Depreciation	(511)			
Total Deductions:	(511)			(511)
Building Depreciation	3,150		3,150	
Equipment Depreciation	511		511	
131 City Attorney	6,173	649	6,822	
141 Civil Service Board		393	393	
150 City Manager's Office		3,719	3,719	
160 Finance - Director's Office		740	740	
161 Finance - General Accounting		1,581	1,581	
162 Finance - Treasury Management		771	771	
163 Finance - Financial System Services		721	721	
171-4 Human Resources		4,106	4,106	
243 GSA - Miami Riverside Center		11,334	11,334	
251 Information Technology		12,027	12,027	
261 Procurement		1,190	1,190	
271 Auditor General		645	645	
301-3 Risk Management		2,370	2,370	
431 Equal Opportunity & Diversity		434	434	
Total Allocated Additions:	9,834	40,680	50,514	50,514
Total To Be Allocated:	387,150	40,680		427,830



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	185,266	0	185,266
Fringe Benefits	22,665	0	22,665
Other Expense & Cost			
Retirement Contribution	92,100	0	92,100
Life and Health Insurance	46,600	0	46,600
Workers' Compensation	4,900	0	4,900
Professional Service	14,826	0	14,826
Travel and Per Diem	597	0	597
Postage	15	0	15
Rentals and Leases	734	0	734
Insurance	3,200	0	3,200
Repair and Maintenance	5,100	0	5,100
Printing and Graphics	130	0	130
Other Current Charge	79	0	79
Office Supplies & Minor Equipment	116	0	116
Publications, Subscriptions, & Membershi	988	0	988
*Depreciation	511	511	0
Departmental Totals			
Total Expenditures	377,827	511	377,316
Deductions			
Total Deductions	(511)	(511)	0
Functional Cost			
Functional Cost	377,316	0	377,316
Allocation Step 1			
Inbound- All Others	9,834	9,834	0
Reallocate Admin Costs		(9,834)	9,834
1st Allocation	387,150	0	387,150



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	40,680	40,680	0
Reallocate Admin Costs		(40,680)	40,680
2nd Allocation	40,680	0	40,680
Total For 00050 141 Civil Service Board			
Total Allocated	427,830	0	427,830



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	944		944		944
131 City Attorney	57	1.1578	4,483		4,483		4,483
141 Civil Service Board	5	0.1016	393		393		393
150 City Manager's Office	24	0.4875	1,887		1,887	201	2,088
150.2 Agenda Coordination	3	0.0609	236		236	25	261
160 Finance - Director's Office	6	0.1219	472		472	50	522
161 Finance - General Accounting	23	0.4672	1,809		1,809	193	2,002
162 Finance - Treasury Management	31	0.6297	2,438		2,438	260	2,698
163 Finance - Financial System Services	3	0.0609	236		236	25	261
171-4 Human Resources	41	0.8328	3,224		3,224	344	3,568
231 Management and Budget	18	0.3656	1,416		1,416	151	1,567
241 GSA - Administration	7	0.1422	550		550	59	609
243 GSA - Miami Riverside Center	9	0.1828	708		708	76	784
244 GSA - Graphics	5	0.1016	393		393	42	435
246 GSA - Light Fleet	35	0.7109	2,752		2,752	294	3,046
247 GSA - Heavy Fleet	35	0.7109	2,752		2,752	294	3,046
251 Information Technology	74	1.5031	5,819		5,819	621	6,440
261 Procurement	19	0.3859	1,494		1,494	159	1,653
271 Auditor General	6	0.1219	472		472	50	522
301-3 Risk Management	20	0.4063	1,573		1,573	168	1,741
431 Equal Opportunity & Diversity	3	0.0609	236		236	25	261
371 Grants Administration	54	1.0969	4,247		4,247	453	4,700
101 MAYOR	16	0.3250	1,258		1,258	134	1,392
111-5 COMMISSIONERS	42	0.8531	3,303		3,303	352	3,655
151 NET - NEIGHBORHOOD	72	1.4625	5,662		5,662	604	6,266



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	315		315	34	349
152 CODE COMPLIANCE	51	1.0360	4,011		4,011	428	4,439
181-9 FIRE-RESCUE	834	16.9409	65,587		65,587	6,997	72,584
190-1 POLICE	1,717	34.8773	135,027		135,027	14,403	149,430
201-9 PUBLIC WORKS	123	2.4985	9,673		9,673	1,032	10,705
211-3 SOLID WASTE	203	4.1235	15,964		15,964	1,703	17,667
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	4,247		4,247	453	4,700
242 GSA PROPERTY MNGT	38	0.7719	2,988		2,988	319	3,307
245 GSA COMMUNICATIONS SERVICES	9	0.1828	708		708	76	784
281-4 BUILDING	88	1.7875	6,920		6,920	738	7,658
291-8 PARKS & RECREATION	971	19.7237	76,360		76,360	8,146	84,506
341.351-5 PLANNING & ZONING	58	1.1781	4,561		4,561	487	5,048
381 COMMUNICATIONS	11	0.2234	865		865	92	957
401 CIP & TRANSPORTATION	45	0.9141	3,539		3,539	378	3,917
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	315		315	34	349
910 CD-COMMUNITY & ECONOMIC	77	1.5641	6,055		6,055	646	6,701
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	393		393	42	435
980 ND - NON DEPARTMENTAL	11	0.2234	865		865	92	957
SubTotal	4,923	100.0000	387,150		387,150	40,680	427,830
Total	4,923	100.0000	387,150		387,150	40,680	427,830

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	944	944
131 City Attorney	4,483	4,483
141 Civil Service Board	393	393
150 City Manager's Office	2,088	2,088
150.2 Agenda Coordination	261	261
160 Finance - Director's Office	522	522
161 Finance - General	2,002	2,002
162 Finance - Treasury	2,698	2,698
163 Finance - Financial	261	261
171-4 Human Resources	3,568	3,568
231 Management and Budget	1,567	1,567
241 GSA - Administration	609	609
243 GSA - Miami Riverside	784	784
244 GSA - Graphics	435	435
246 GSA - Light Fleet	3,046	3,046
247 GSA - Heavy Fleet	3,046	3,046
251 Information Technology	6,440	6,440
261 Procurement	1,653	1,653
271 Auditor General	522	522
301-3 Risk Management	1,741	1,741
431 Equal Opportunity &	261	261
371 Grants Administration	4,700	4,700
101 MAYOR	1,392	1,392
111-5 COMMISSIONERS	3,655	3,655
151 NET - NEIGHBORHOOD	6,266	6,266
150.3 OFFICE OF FILM AND	349	349
152 CODE COMPLIANCE	4,439	4,439
181-9 FIRE-RESCUE	72,584	72,584
190-1 POLICE	149,430	149,430
201-9 PUBLIC WORKS	10,705	10,705
211-3 SOLID WASTE	17,667	17,667
221 DEPT OF REAL ESTATE	4,700	4,700
242 GSA PROPERTY MNGT	3,307	3,307



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
245 GSA	784	784
281-4 BUILDING	7,658	7,658
291-8 PARKS &	84,506	84,506
341.351-5 PLANNING &	5,048	5,048
381 COMMUNICATIONS	957	957
401 CIP &	3,917	3,917
441 RESILIENCY AND	349	349
910 CD-COMMUNITY &	6,701	6,701
950 CIVILIAN	435	435
980 ND - NON	957	957
Direct Billed	0	0
Total	427,830	427,830



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,270,177			3,270,177
Major Machinery and Equipment	(2,518)			
Transfers and Others	(16,074)			
Depreciation	(11,664)			
Total Deductions:	(30,256)			(30,256)
Building Depreciation	15,679		15,679	
Equipment Depreciation	12,452		12,452	
131 City Attorney	391,908	41,181	433,089	
141 Civil Service Board	1,887	201	2,088	
150 City Manager's Office		17,852	17,852	
150.2 Agenda Coordination		12,773	12,773	
160 Finance - Director's Office		3,552	3,552	
161 Finance - General Accounting		8,738	8,738	
162 Finance - Treasury Management		15,981	15,981	
163 Finance - Financial System Services		4,372	4,372	
171-4 Human Resources		19,710	19,710	
231 Management and Budget		23,280	23,280	
243 GSA - Miami Riverside Center		56,579	56,579	
244 GSA - Graphics		542	542	
251 Information Technology		136,376	136,376	
261 Procurement		29,696	29,696	
271 Auditor General		5,540	5,540	
301-3 Risk Management		11,614	11,614	
431 Equal Opportunity & Diversity		2,083	2,083	
Total Allocated Additions:	421,926	390,070	811,996	811,996
Total To Be Allocated:	3,661,847	390,070		4,051,917



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	2,103,151	0	2,103,151
Fringe Benefits	224,906	0	224,906
Other Expense & Cost			
Retirement Contribution	456,481	0	456,481
Life and Health Insurance	204,229	0	204,229
Workers' Compensation	29,356	0	29,356
Professional Service	60,867	0	60,867
Travel and Per Diem	68,861	0	68,861
Postage	1,497	0	1,497
Rentals and Leases	3,027	0	3,027
Insurance	3,600	0	3,600
Repair and Maintenance	32,850	0	32,850
Advertising and Relations	47	0	47
Other Current Charge	25,078	0	25,078
Office Supplies & Minor Equipment	15,522	0	15,522
Other Materials & Supplies	151	0	151
Publications, Subscriptions, & Membershi	10,298	0	10,298
*Major Machinery and Equipment	2,518	2,518	0
*Transfers and Others	16,074	16,074	0
*Depreciation	11,664	11,664	0
Departmental Totals			
Total Expenditures	3,270,177	30,256	3,239,921
Deductions			
Total Deductions	(30,256)	(30,256)	0
Functional Cost			
Functional Cost	3,239,921	0	3,239,921
Allocation Step 1			
Inbound- All Others	421,926	421,926	0
Reallocate Admin Costs	(421,926)	(421,926)	421,926
1st Allocation	3,661,847	0	3,661,847



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<hr/>			
Allocation Step 2			
Inbound- All Others	390,070	390,070	0
Reallocate Admin Costs		(390,070)	390,070
2nd Allocation	390,070	0	390,070
Total For 00060 150 City Manager's Office			
Total Allocated	4,051,917	0	4,051,917



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	8,926		8,926		8,926
131 City Attorney	57	1.1578	42,398		42,398		42,398
141 Civil Service Board	5	0.1016	3,719		3,719		3,719
150 City Manager's Office	24	0.4875	17,852		17,852		17,852
150.2 Agenda Coordination	3	0.0609	2,231		2,231	243	2,474
160 Finance - Director's Office	6	0.1219	4,463		4,463	485	4,948
161 Finance - General Accounting	23	0.4672	17,108		17,108	1,859	18,967
162 Finance - Treasury Management	31	0.6297	23,059		23,059	2,506	25,565
163 Finance - Financial System Services	3	0.0609	2,231		2,231	243	2,474
171-4 Human Resources	41	0.8328	30,497		30,497	3,315	33,812
231 Management and Budget	18	0.3656	13,389		13,389	1,455	14,844
241 GSA - Administration	7	0.1422	5,207		5,207	566	5,773
243 GSA - Miami Riverside Center	9	0.1828	6,694		6,694	728	7,422
244 GSA - Graphics	5	0.1016	3,719		3,719	404	4,123
246 GSA - Light Fleet	35	0.7109	26,034		26,034	2,830	28,864
247 GSA - Heavy Fleet	35	0.7109	26,034		26,034	2,830	28,864
251 Information Technology	74	1.5031	55,043		55,043	5,982	61,025
261 Procurement	19	0.3859	14,133		14,133	1,536	15,669
271 Auditor General	6	0.1219	4,463		4,463	485	4,948
301-3 Risk Management	20	0.4063	14,876		14,876	1,617	16,493
431 Equal Opportunity & Diversity	3	0.0609	2,231		2,231	243	2,474
371 Grants Administration	54	1.0969	40,167		40,167	4,366	44,533
101 MAYOR	16	0.3250	11,901		11,901	1,293	13,194
111-5 COMMISSIONERS	42	0.8531	31,241		31,241	3,395	34,636
151 NET - NEIGHBORHOOD	72	1.4625	53,555		53,555	5,821	59,376



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	2,975		2,975	323	3,298
152 CODE COMPLIANCE	51	1.0360	37,935		37,935	4,123	42,058
181-9 FIRE-RESCUE	834	16.9409	620,349		620,349	67,423	687,772
190-1 POLICE	1,717	34.8773	1,277,149		1,277,149	138,808	1,415,957
201-9 PUBLIC WORKS	123	2.4985	91,490		91,490	9,944	101,434
211-3 SOLID WASTE	203	4.1235	150,996		150,996	16,411	167,407
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	40,167		40,167	4,366	44,533
242 GSA PROPERTY MNGT	38	0.7719	28,265		28,265	3,072	31,337
245 GSA COMMUNICATIONS SERVICES	9	0.1828	6,694		6,694	728	7,422
281-4 BUILDING	88	1.7875	65,457		65,457	7,114	72,571
291-8 PARKS & RECREATION	971	19.7237	722,253		722,253	78,499	800,752
341.351-5 PLANNING & ZONING	58	1.1781	43,142		43,142	4,689	47,831
381 COMMUNICATIONS	11	0.2234	8,182		8,182	889	9,071
401 CIP & TRANSPORTATION	45	0.9141	33,472		33,472	3,638	37,110
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	2,975		2,975	323	3,298
910 CD-COMMUNITY & ECONOMIC	77	1.5641	57,274		57,274	6,225	63,499
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	3,719		3,719	404	4,123
980 ND - NON DEPARTMENTAL	11	0.2234	8,182		8,182	889	9,071
SubTotal	4,923	100.0000	3,661,847		3,661,847	390,070	4,051,917
Total	4,923	100.0000	3,661,847		3,661,847	390,070	4,051,917

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	8,926	8,926
131 City Attorney	42,398	42,398
141 Civil Service Board	3,719	3,719
150 City Manager's Office	17,852	17,852
150.2 Agenda Coordination	2,474	2,474
160 Finance - Director's Office	4,948	4,948
161 Finance - General	18,967	18,967
162 Finance - Treasury	25,565	25,565
163 Finance - Financial	2,474	2,474
171-4 Human Resources	33,812	33,812
231 Management and Budget	14,844	14,844
241 GSA - Administration	5,773	5,773
243 GSA - Miami Riverside	7,422	7,422
244 GSA - Graphics	4,123	4,123
246 GSA - Light Fleet	28,864	28,864
247 GSA - Heavy Fleet	28,864	28,864
251 Information Technology	61,025	61,025
261 Procurement	15,669	15,669
271 Auditor General	4,948	4,948
301-3 Risk Management	16,493	16,493
431 Equal Opportunity &	2,474	2,474
371 Grants Administration	44,533	44,533
101 MAYOR	13,194	13,194
111-5 COMMISSIONERS	34,636	34,636
151 NET - NEIGHBORHOOD	59,376	59,376
150.3 OFFICE OF FILM AND	3,298	3,298
152 CODE COMPLIANCE	42,058	42,058
181-9 FIRE-RESCUE	687,772	687,772
190-1 POLICE	1,415,957	1,415,957
201-9 PUBLIC WORKS	101,434	101,434
211-3 SOLID WASTE	167,407	167,407
221 DEPT OF REAL ESTATE	44,533	44,533
242 GSA PROPERTY MNGT	31,337	31,337



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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
245 GSA	7,422	7,422
281-4 BUILDING	72,571	72,571
291-8 PARKS &	800,752	800,752
341.351-5 PLANNING &	47,831	47,831
381 COMMUNICATIONS	9,071	9,071
401 CIP &	37,110	37,110
441 RESILIENCY AND	3,298	3,298
910 CD-COMMUNITY &	63,499	63,499
950 CIVILIAN	4,123	4,123
980 ND - NON	9,071	9,071
Direct Billed	0	0
Total	4,051,917	4,051,917



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	357,837			357,837
Depreciation	(1,058)			
Total Deductions:	(1,058)			(1,058)
Building Depreciation	757		757	
131 City Attorney	222,164	23,345	245,509	
141 Civil Service Board	236	25	261	
150 City Manager's Office	2,231	243	2,474	
150.2 Agenda Coordination		28,234	28,234	
160 Finance - Director's Office		444	444	
161 Finance - General Accounting		1,078	1,078	
162 Finance - Treasury Management		597	597	
163 Finance - Financial System Services		851	851	
171-4 Human Resources		2,464	2,464	
231 Management and Budget		3,326	3,326	
243 GSA - Miami Riverside Center		2,763	2,763	
244 GSA - Graphics		1,472	1,472	
251 Information Technology		4,073	4,073	
261 Procurement		3,868	3,868	
271 Auditor General		610	610	
301-3 Risk Management		1,422	1,422	
431 Equal Opportunity & Diversity		260	260	
Total Allocated Additions:	225,388	75,075	300,463	300,463
Total To Be Allocated:	582,167	75,075		657,242

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
Wages & Benefits			
Salaries & Wages	218,562	0	218,562
Fringe Benefits	22,204	0	22,204
Other Expense & Cost			
Retirement Contribution	69,300	0	69,300
Life and Health Insurance	31,000	0	31,000
Workers' Compensation	4,900	0	4,900
Communications and Relations	200	0	200
Postage	99	0	99
Rentals and Leases	1,233	0	1,233
Insurance	3,200	0	3,200
Repair and Maintenance	4,600	0	4,600
Office Supplies & Minor Equipment	1,481	0	1,481
*Depreciation	1,058	1,058	0
Departmental Totals			
Total Expenditures	357,837	1,058	356,779
Deductions			
Total Deductions	(1,058)	(1,058)	0
Functional Cost			
Functional Cost	356,779	0	356,779
Allocation Step 1			
Inbound- All Others	225,388	225,388	0
Reallocate Admin Costs		(225,388)	225,388
1st Allocation	582,167	0	582,167
Allocation Step 2			
Inbound- All Others	75,075	75,075	0
Reallocate Admin Costs		(75,075)	75,075
2nd Allocation	75,075	0	75,075



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	657,242	0	657,242



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	134	15.4734	90,081		90,081		90,081
131 City Attorney	59	6.8129	39,663		39,663		39,663
150 City Manager's Office	19	2.1940	12,773		12,773		12,773
150.2 Agenda Coordination	42	4.8499	28,234		28,234		28,234
160 Finance - Director's Office	8	0.9238	5,378		5,378	981	6,359
231 Management and Budget	28	3.2333	18,823		18,823	3,435	22,258
241 GSA - Administration	3	0.3464	2,017		2,017	368	2,385
251 Information Technology	2	0.2309	1,344		1,344	245	1,589
261 Procurement	18	2.0785	12,100		12,100	2,208	14,308
301-3 Risk Management	2	0.2309	1,344		1,344	245	1,589
371 Grants Administration	3	0.3464	2,017		2,017	368	2,385
101 MAYOR	54	6.2356	36,301		36,301	6,624	42,925
111-5 COMMISSIONERS	211	24.3650	141,847		141,847	25,886	167,733
151 NET - NEIGHBORHOOD	4	0.4619	2,689		2,689	491	3,180
181-9 FIRE-RESCUE	11	1.2702	7,395		7,395	1,349	8,744
190-1 POLICE	32	3.6952	21,512		21,512	3,925	25,437
201-9 PUBLIC WORKS	42	4.8499	28,234		28,234	5,152	33,386
211-3 SOLID WASTE	3	0.3464	2,017		2,017	368	2,385
221 DEPT OF REAL ESTATE & ASSET	50	5.7737	33,612		33,612	6,134	39,746
281-4 BUILDING	3	0.3464	2,017		2,017	368	2,385
291-8 PARKS & RECREATION	15	1.7321	10,084		10,084	1,840	11,924
341.351-5 PLANNING & ZONING	20	2.3095	13,445		13,445	2,453	15,898
401 CIP & TRANSPORTATION	39	4.5035	26,218		26,218	4,784	31,002
910 CD-COMMUNITY & ECONOMIC	30	3.4642	20,167		20,167	3,680	23,847
920 CRA - COMMUNITY	7	0.8083	4,706		4,706	859	5,565



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	2	0.2309	1,344		1,344	245	1,589
940 VIRGINIA KEY	1	0.1155	672		672	123	795
950 CIVILIAN INVESTIGATIVE PANEL	2	0.2309	1,344		1,344	245	1,589
960 PENSION	4	0.4619	2,689		2,689	491	3,180
970 COMPONENT UNITS	18	2.0785	12,100		12,100	2,208	14,308
SubTotal	866	100.0000	582,167		582,167	75,075	657,242
Total	866	100.0000	582,167		582,167	75,075	657,242

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	90,081	90,081
131 City Attorney	39,663	39,663
150 City Manager's Office	12,773	12,773
150.2 Agenda Coordination	28,234	28,234
160 Finance - Director's Office	6,359	6,359
231 Management and Budget	22,258	22,258
241 GSA - Administration	2,385	2,385
251 Information Technology	1,589	1,589
261 Procurement	14,308	14,308
301-3 Risk Management	1,589	1,589
371 Grants Administration	2,385	2,385
101 MAYOR	42,925	42,925
111-5 COMMISSIONERS	167,733	167,733
151 NET - NEIGHBORHOOD	3,180	3,180
181-9 FIRE-RESCUE	8,744	8,744
190-1 POLICE	25,437	25,437
201-9 PUBLIC WORKS	33,386	33,386
211-3 SOLID WASTE	2,385	2,385
221 DEPT OF REAL ESTATE	39,746	39,746
281-4 BUILDING	2,385	2,385
291-8 PARKS &	11,924	11,924
341.351-5 PLANNING &	15,898	15,898
401 CIP &	31,002	31,002
910 CD-COMMUNITY &	23,847	23,847
920 CRA - COMMUNITY	5,565	5,565
930 LIBERTY CITY	1,589	1,589
940 VIRGINIA KEY	795	795
950 CIVILIAN	1,589	1,589
960 PENSION	3,180	3,180
970 COMPONENT UNITS	14,308	14,308



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	<u>657,242</u>	<u>657,242</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,047,552			2,047,552
Major Machinery and Equipment	(275,474)			
Depreciation	(89,843)			
Transfers and Others	(1,478)			
Total Deductions:	(366,795)			(366,795)
Building Depreciation	3,775		3,775	
Equipment Depreciation	7,223		7,223	
131 City Attorney	505,566	53,124	558,690	
141 Civil Service Board	472	50	522	
150 City Manager's Office	4,463	485	4,948	
150.2 Agenda Coordination	5,378	981	6,359	
160 Finance - Director's Office		888	888	
161 Finance - General Accounting		6,892	6,892	
162 Finance - Treasury Management		2,052	2,052	
163 Finance - Financial System Services		1,790	1,790	
171-4 Human Resources		5,423	5,423	
231 Management and Budget		26,606	26,606	
243 GSA - Miami Riverside Center		17,444	17,444	
244 GSA - Graphics		115	115	
251 Information Technology		16,853	16,853	
261 Procurement		22,181	22,181	
271 Auditor General		2,874	2,874	
301-3 Risk Management		2,848	2,848	
431 Equal Opportunity & Diversity		521	521	
Total Allocated Additions:	526,877	161,127	688,004	688,004
Total To Be Allocated:	2,207,634	161,127		2,368,761



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	552,395	0	370,105	182,290
Fringe Benefits	62,347	0	41,772	20,575
Other Expense & Cost				
Retirement Contribution	153,200	0	102,644	50,556
Life and Health Insurance	93,100	0	62,377	30,723
Workers' Compensation	15,000	0	10,050	4,950
Professional Service	328,716	0	220,240	108,476
Travel and Per Diem	13,025	0	8,727	4,298
Postage	4,491	0	3,009	1,482
Rentals and Leases	856	0	574	282
Insurance	3,200	0	2,144	1,056
Repair and Maintenance	307,400	0	205,958	101,442
Office Supplies & Minor Equipment	138,508	0	92,800	45,708
Advertising and Relations	4,439	0	2,974	1,465
Other Material and Supplies	65	0	44	21
Publications, Subscriptions, & Membershi	4,015	0	2,690	1,325
*Major Machinery and Equipment	275,474	275,474	0	0
*Depreciation	89,843	89,843	0	0
*Transfers and Others	1,478	1,478	0	0
Departmental Totals				
Total Expenditures	2,047,552	366,795	1,126,108	554,649
Deductions				
Total Deductions	(366,795)	(366,795)	0	0
Functional Cost				
Functional Cost	1,680,757	0	1,126,108	554,649
Allocation Step 1				
Inbound- All Others	526,877	526,877	0	0
Reallocate Admin Costs		(526,877)	353,008	173,869
1st Allocation	2,207,634	0	1,479,116	728,518



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	161,127	161,127	0	0
Reallocate Admin Costs		(161,127)	107,955	53,172
2nd Allocation	161,127	0	107,955	53,172
Total For 00070 160 Finance - Director's Office				
Total Allocated	2,368,761	0	1,587,071	781,690



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	1,626,339	41.9686	620,764		620,764	45,307	666,071
162 Finance - Treasury Management	1,946,805	50.2384	743,084		743,084	54,235	797,319
163 Finance - Financial System Services	301,990	7.7930	115,268		115,268	8,413	123,681
SubTotal	3,875,134	100.0000	1,479,116		1,479,116	107,955	1,587,071
Total	3,875,134	100.0000	1,479,116		1,479,116	107,955	1,587,071

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	1,776		1,776		1,776
131 City Attorney	57	1.1578	8,435		8,435		8,435
141 Civil Service Board	5	0.1016	740		740		740
150 City Manager's Office	24	0.4875	3,552		3,552		3,552
150.2 Agenda Coordination	3	0.0609	444		444		444
160 Finance - Director's Office	6	0.1219	888		888		888
161 Finance - General Accounting	23	0.4672	3,404		3,404	254	3,658
162 Finance - Treasury Management	31	0.6297	4,587		4,587	342	4,929
163 Finance - Financial System Services	3	0.0609	444		444	33	477
171-4 Human Resources	41	0.8328	6,067		6,067	453	6,520
231 Management and Budget	18	0.3656	2,664		2,664	199	2,863
241 GSA - Administration	7	0.1422	1,036		1,036	77	1,113
243 GSA - Miami Riverside Center	9	0.1828	1,332		1,332	99	1,431
244 GSA - Graphics	5	0.1016	740		740	55	795
246 GSA - Light Fleet	35	0.7109	5,179		5,179	386	5,565
247 GSA - Heavy Fleet	35	0.7109	5,179		5,179	386	5,565
251 Information Technology	74	1.5031	10,951		10,951	817	11,768
261 Procurement	19	0.3859	2,812		2,812	210	3,022
271 Auditor General	6	0.1219	888		888	66	954
301-3 Risk Management	20	0.4063	2,960		2,960	221	3,181
431 Equal Opportunity & Diversity	3	0.0609	444		444	33	477
371 Grants Administration	54	1.0969	7,991		7,991	596	8,587
101 MAYOR	16	0.3250	2,368		2,368	177	2,545
111-5 COMMISSIONERS	42	0.8531	6,215		6,215	464	6,679
151 NET - NEIGHBORHOOD	72	1.4625	10,655		10,655	795	11,450



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	592		592	44	636
152 CODE COMPLIANCE	51	1.0360	7,547		7,547	563	8,110
181-9 FIRE-RESCUE	834	16.9409	123,417		123,417	9,208	132,625
190-1 POLICE	1,717	34.8773	254,085		254,085	18,959	273,044
201-9 PUBLIC WORKS	123	2.4985	18,202		18,202	1,358	19,560
211-3 SOLID WASTE	203	4.1235	30,040		30,040	2,241	32,281
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	7,991		7,991	596	8,587
242 GSA PROPERTY MNGT	38	0.7719	5,623		5,623	420	6,043
245 GSA COMMUNICATIONS SERVICES	9	0.1828	1,332		1,332	99	1,431
281-4 BUILDING	88	1.7875	13,022		13,022	972	13,994
291-8 PARKS & RECREATION	971	19.7237	143,691		143,691	10,721	154,412
341.351-5 PLANNING & ZONING	58	1.1781	8,583		8,583	640	9,223
381 COMMUNICATIONS	11	0.2234	1,628		1,628	121	1,749
401 CIP & TRANSPORTATION	45	0.9141	6,659		6,659	497	7,156
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	592		592	44	636
910 CD-COMMUNITY & ECONOMIC	77	1.5641	11,395		11,395	850	12,245
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	740		740	55	795
980 ND - NON DEPARTMENTAL	11	0.2234	1,628		1,628	121	1,749
SubTotal	4,923	100.0000	728,518		728,518	53,172	781,690
Total	4,923	100.0000	728,518		728,518	53,172	781,690

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



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	1,776	0	1,776
131 City Attorney	8,435	0	8,435
141 Civil Service Board	740	0	740
150 City Manager's Office	3,552	0	3,552
150.2 Agenda Coordination	444	0	444
160 Finance - Director's Office	888	0	888
161 Finance - General	669,729	666,071	3,658
162 Finance - Treasury	802,248	797,319	4,929
163 Finance - Financial	124,158	123,681	477
171-4 Human Resources	6,520	0	6,520
231 Management and Budget	2,863	0	2,863
241 GSA - Administration	1,113	0	1,113
243 GSA - Miami Riverside	1,431	0	1,431
244 GSA - Graphics	795	0	795
246 GSA - Light Fleet	5,565	0	5,565
247 GSA - Heavy Fleet	5,565	0	5,565
251 Information Technology	11,768	0	11,768
261 Procurement	3,022	0	3,022
271 Auditor General	954	0	954
301-3 Risk Management	3,181	0	3,181
431 Equal Opportunity &	477	0	477
371 Grants Administration	8,587	0	8,587
101 MAYOR	2,545	0	2,545
111-5 COMMISSIONERS	6,679	0	6,679
151 NET - NEIGHBORHOOD	11,450	0	11,450
150.3 OFFICE OF FILM AND	636	0	636
152 CODE COMPLIANCE	8,110	0	8,110
181-9 FIRE-RESCUE	132,625	0	132,625
190-1 POLICE	273,044	0	273,044
201-9 PUBLIC WORKS	19,560	0	19,560
211-3 SOLID WASTE	32,281	0	32,281
221 DEPT OF REAL ESTATE	8,587	0	8,587
242 GSA PROPERTY MNGT	6,043	0	6,043



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
245 GSA	1,431	0	1,431
281-4 BUILDING	13,994	0	13,994
291-8 PARKS &	154,412	0	154,412
341.351-5 PLANNING &	9,223	0	9,223
381 COMMUNICATIONS	1,749	0	1,749
401 CIP &	7,156	0	7,156
441 RESILIENCY AND	636	0	636
910 CD-COMMUNITY &	12,245	0	12,245
950 CIVILIAN	795	0	795
980 ND - NON	1,749	0	1,749
Direct Billed	0	0	0
Total	2,368,761	1,587,071	781,690



**CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

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 per fund.

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

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

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

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

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,693,585			27,693,585
Depreciation	(24,949,807)			
Total Deductions:	(24,949,807)			(24,949,807)
Building Depreciation	27,688		27,688	
Equipment Depreciation	52,964		52,964	
141 Civil Service Board	1,809	193	2,002	
150 City Manager's Office	17,108	1,859	18,967	
160 Finance - Director's Office	624,168	45,561	669,729	
161 Finance - General Accounting		177,027	177,027	
162 Finance - Treasury Management		687	687	
163 Finance - Financial System Services		5,909	5,909	
171-4 Human Resources		21,367	21,367	
243 GSA - Miami Riverside Center		99,574	99,574	
244 GSA - Graphics		19	19	
251 Information Technology		124,279	124,279	
261 Procurement		1,823	1,823	
271 Auditor General		4,688	4,688	
301-3 Risk Management		10,898	10,898	
431 Equal Opportunity & Diversity		1,996	1,996	
Total Allocated Additions:	723,737	495,880	1,219,617	1,219,617
Total To Be Allocated:	3,467,515	495,880		3,963,395



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	1,598,745	0	303,762	303,762	271,787
Fringe Benefits	145,743	0	27,691	27,691	24,776
Other Expense & Cost					
Retirement Contribution	613,100	0	116,489	116,489	104,227
Life and Health Insurance	325,900	0	61,921	61,921	55,403
Workers' Compensation	45,800	0	8,702	8,702	7,786
Professional Services	258	0	49	49	44
Travel and Per Diem	394	0	75	75	67
Postage	9,594	0	1,823	1,823	1,631
Rentals and Leases	1,685	0	320	320	286
Other Material and Supplies	52	0	10	10	9
Office Supplies & Minor Equipment	2,288	0	435	435	389
Publications, Subscriptions, & Membershi	219	0	42	42	37
*Depreciation	24,949,807	24,949,807	0	0	0
Departmental Totals					
Total Expenditures	27,693,585	24,949,807	521,319	521,319	466,442
Deductions					
Total Deductions	(24,949,807)	(24,949,807)	0	0	0
Functional Cost	2,743,778	0	521,319	521,319	466,442
Allocation Step 1					
Inbound- All Others	723,737	723,737	0	0	0
Reallocate Admin Costs		(723,737)	137,510	137,510	123,035
1st Allocation	3,467,515	0	658,829	658,829	589,477
Allocation Step 2					
Inbound- All Others	495,880	495,880	0	0	0
Reallocate Admin Costs		(495,880)	94,217	94,217	84,300
2nd Allocation	495,880	0	94,217	94,217	84,300



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Total For 00080 161 Finance - General					
Total Allocated	3,963,395	0	753,046	753,046	673,777



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	303,762	351,722	63,950
Fringe Benefits	27,691	32,064	5,830
Other Expense & Cost			
Retirement Contribution	116,489	134,882	24,524
Life and Health Insurance	61,921	71,698	13,036
Workers' Compensation	8,702	10,076	1,832
Professional Services	49	57	10
Travel and Per Diem	75	86	16
Postage	1,823	2,110	384
Rentals and Leases	320	372	67
Other Material and Supplies	10	11	2
Office Supplies & Minor Equipment	435	502	92
Publications, Subscriptions, & Membershi	42	47	9
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	521,319	603,627	109,752
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	521,319	603,627	109,752
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	137,510	159,223	28,949
1st Allocation	658,829	762,850	138,701
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	94,217	109,094	19,835
2nd Allocation	94,217	109,094	19,835



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	753,046	871,944	158,536



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	3,223	0.7220	4,757		4,757		4,757
131 City Attorney	578	0.1295	853		853		853
141 Civil Service Board	270	0.0605	399		399		399
150 City Manager's Office	1,019	0.2283	1,504		1,504		1,504
150.2 Agenda Coordination	213	0.0477	314		314		314
160 Finance - Director's Office	732	0.1640	1,080		1,080		1,080
161 Finance - General Accounting	245	0.0549	362		362		362
162 Finance - Treasury Management	114,756	25.7088	169,377		169,377	24,564	193,941
163 Finance - Financial System Services	122	0.0273	180		180	26	206
171-4 Human Resources	563	0.1261	831		831	121	952
231 Management and Budget	311	0.0697	459		459	67	526
241 GSA - Administration	872	0.1954	1,287		1,287	187	1,474
243 GSA - Miami Riverside Center	546	0.1223	806		806	117	923
244 GSA - Graphics	291	0.0652	430		430	62	492
246 GSA - Light Fleet	2,855	0.6396	4,214		4,214	611	4,825
247 GSA - Heavy Fleet	2,497	0.5594	3,685		3,685	535	4,220
251 Information Technology	1,362	0.3051	2,010		2,010	292	2,302
261 Procurement	410	0.0919	605		605	88	693
271 Auditor General	282	0.0632	416		416	60	476
301-3 Risk Management	3,245	0.7270	4,790		4,790	695	5,485
431 Equal Opportunity & Diversity	181	0.0405	267		267	39	306
371 Grants Administration	2,540	0.5690	3,749		3,749	544	4,293
101 MAYOR	1,192	0.2670	1,759		1,759	255	2,014
111-5 COMMISSIONERS	1,858	0.4162	2,742		2,742	398	3,140
151 NET - NEIGHBORHOOD	2,607	0.5840	3,848		3,848	558	4,406



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	240	0.0538	354		354	51	405
152 CODE COMPLIANCE	989	0.2216	1,460		1,460	212	1,672
181-9 FIRE-RESCUE	29,530	6.6156	43,585		43,585	6,322	49,907
190-1 POLICE	15,441	3.4592	22,790		22,790	3,306	26,096
201-9 PUBLIC WORKS	8,408	1.8836	12,410		12,410	1,800	14,210
211-3 SOLID WASTE	7,476	1.6748	11,034		11,034	1,600	12,634
221 DEPT OF REAL ESTATE & ASSET	82,190	18.4129	121,309		121,309	17,596	138,905
242 GSA PROPERTY MNGT	1,166	0.2612	1,721		1,721	250	1,971
245 GSA COMMUNICATIONS SERVICES	522	0.1169	770		770	112	882
281-4 BUILDING	9,582	2.1466	14,143		14,143	2,051	16,194
291-8 PARKS & RECREATION	110,359	24.7235	162,886		162,886	23,626	186,512
341.351-5 PLANNING & ZONING	7,904	1.7707	11,666		11,666	1,692	13,358
381 COMMUNICATIONS	348	0.0780	514		514	75	589
401 CIP & TRANSPORTATION	6,492	1.4544	9,582		9,582	1,390	10,972
441 RESILIENCY AND SUSTAINABILITY	162	0.0363	239		239	35	274
910 CD-COMMUNITY & ECONOMIC	8,272	1.8532	12,209		12,209	1,771	13,980
920 CRA - COMMUNITY	2,948	0.6604	4,351		4,351	631	4,982
930 LIBERTY CITY	300	0.0672	443		443	64	507
940 VIRGINIA KEY	9,578	2.1457	14,137		14,137	2,051	16,188
950 CIVILIAN INVESTIGATIVE PANEL	554	0.1241	818		818	119	937
960 PENSION	61	0.0137	90		90	13	103
980 ND - NON DEPARTMENTAL	1,080	0.2420	1,594		1,594	231	1,825
SubTotal	446,372	100.0000	658,829		658,829	94,217	753,046
Total	446,372	100.0000	658,829		658,829	94,217	753,046



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

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



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	591	0.8090	5,330		5,330		5,330
131 City Attorney	198	0.2711	1,786		1,786		1,786
141 Civil Service Board	39	0.0534	352		352		352
150 City Manager's Office	178	0.2437	1,605		1,605		1,605
150.2 Agenda Coordination	29	0.0397	262		262		262
160 Finance - Director's Office	193	0.2642	1,741		1,741		1,741
161 Finance - General Accounting	18	0.0246	162		162		162
162 Finance - Treasury Management	363	0.4969	3,274		3,274	476	3,750
163 Finance - Financial System Services	234	0.3203	2,110		2,110	307	2,417
231 Management and Budget	86	0.1177	776		776	113	889
241 GSA - Administration	304	0.4162	2,742		2,742	399	3,141
243 GSA - Miami Riverside Center	310	0.4244	2,796		2,796	407	3,203
244 GSA - Graphics	107	0.1465	965		965	140	1,105
246 GSA - Light Fleet	6,453	8.8338	58,200		58,200	8,467	66,667
247 GSA - Heavy Fleet	4,875	6.6736	43,968		43,968	6,397	50,365
251 Information Technology	824	1.1280	7,432		7,432	1,081	8,513
261 Procurement	211	0.2888	1,903		1,903	277	2,180
271 Auditor General	47	0.0643	424		424	62	486
301-3 Risk Management	370	0.5065	3,337		3,337	485	3,822
431 Equal Opportunity & Diversity	30	0.0411	271		271	39	310
371 Grants Administration	438	0.5996	3,950		3,950	575	4,525
101 MAYOR	209	0.2861	1,885		1,885	274	2,159
111-5 COMMISSIONERS	605	0.8282	5,456		5,456	794	6,250
151 NET - NEIGHBORHOOD	327	0.4476	2,949		2,949	429	3,378
150.3 OFFICE OF FILM AND	33	0.0452	298		298	43	341



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
152 CODE COMPLIANCE	342	0.4682	3,084		3,084	449	3,533
181-9 FIRE-RESCUE	6,570	8.9940	59,255		59,255	8,621	67,876
190-1 POLICE	8,428	11.5375	76,012		76,012	11,059	87,071
201-9 PUBLIC WORKS	1,904	2.6065	17,172		17,172	2,498	19,670
211-3 SOLID WASTE	894	1.2238	8,063		8,063	1,173	9,236
221 DEPT OF REAL ESTATE & ASSET	1,956	2.6777	17,641		17,641	2,567	20,208
242 GSA PROPERTY MNGT	761	1.0418	6,863		6,863	999	7,862
245 GSA COMMUNICATIONS SERVICES	232	0.3176	2,092		2,092	304	2,396
281-4 BUILDING	1,012	1.3854	9,127		9,127	1,328	10,455
291-8 PARKS & RECREATION	7,370	10.0891	66,470		66,470	9,671	76,141
341.351-5 PLANNING & ZONING	532	0.7283	4,798		4,798	698	5,496
381 COMMUNICATIONS	107	0.1465	965		965	140	1,105
401 CIP & TRANSPORTATION	2,374	3.2499	21,411		21,411	3,115	24,526
441 RESILIENCY AND SUSTAINABILITY	15	0.0205	135		135	20	155
910 CD-COMMUNITY & ECONOMIC	19,816	27.1269	178,721		178,721	26,003	204,724
920 CRA - COMMUNITY	1,826	2.4997	16,469		16,469	2,396	18,865
930 LIBERTY CITY	161	0.2204	1,452		1,452	211	1,663
940 VIRGINIA KEY	257	0.3518	2,318		2,318	337	2,655
950 CIVILIAN INVESTIGATIVE PANEL	135	0.1848	1,218		1,218	177	1,395
980 ND - NON DEPARTMENTAL	631	0.8638	5,691		5,691	828	6,519
999 OTHER	654	0.8953	5,898		5,898	858	6,756
SubTotal	73,049	100.0000	658,829		658,829	94,217	753,046
Total	73,049	100.0000	658,829		658,829	94,217	753,046



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	38	0.1184	698		698		698
131 City Attorney	98	0.3054	1,800		1,800		1,800
141 Civil Service Board	3	0.0093	55		55		55
150 City Manager's Office	104	0.3241	1,910		1,910		1,910
150.2 Agenda Coordination	2	0.0062	37		37		37
160 Finance - Director's Office	171	0.5328	3,141		3,141		3,141
161 Finance - General Accounting	9,415	29.3375	172,939		172,939		172,939
162 Finance - Treasury Management	157	0.4892	2,884		2,884	595	3,479
171-4 Human Resources	65	0.2025	1,194		1,194	246	1,440
231 Management and Budget	27	0.0841	496		496	102	598
241 GSA - Administration	105	0.3272	1,929		1,929	398	2,327
243 GSA - Miami Riverside Center	30	0.0935	551		551	114	665
244 GSA - Graphics	44	0.1371	808		808	167	975
246 GSA - Light Fleet	1,299	4.0477	23,860		23,860	4,919	28,779
247 GSA - Heavy Fleet	86	0.2680	1,580		1,580	326	1,906
251 Information Technology	372	1.1592	6,833		6,833	1,409	8,242
261 Procurement	21	0.0654	386		386	80	466
271 Auditor General	11	0.0343	202		202	42	244
301-3 Risk Management	24	0.0748	441		441	91	532
371 Grants Administration	31	0.0966	569		569	117	686
101 MAYOR	11	0.0343	202		202	42	244
111-5 COMMISSIONERS	43	0.1340	790		790	163	953
151 NET - NEIGHBORHOOD	115	0.3583	2,112		2,112	435	2,547
150.3 OFFICE OF FILM AND	4	0.0125	73		73	15	88
152 CODE COMPLIANCE	95	0.2960	1,745		1,745	360	2,105



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	5,863	18.2694	107,694		107,694	22,203	129,897
190-1 POLICE	8,739	27.2311	160,521		160,521	33,089	193,610
201-9 PUBLIC WORKS	291	0.9068	5,345		5,345	1,102	6,447
211-3 SOLID WASTE	291	0.9068	5,345		5,345	1,102	6,447
221 DEPT OF REAL ESTATE & ASSET	1,132	3.5274	20,793		20,793	4,287	25,080
242 GSA PROPERTY MNGT	99	0.3085	1,818		1,818	375	2,193
245 GSA COMMUNICATIONS SERVICES	70	0.2181	1,286		1,286	265	1,551
281-4 BUILDING	144	0.4487	2,645		2,645	545	3,190
291-8 PARKS & RECREATION	1,531	4.7707	28,122		28,122	5,798	33,920
341.351-5 PLANNING & ZONING	185	0.5765	3,398		3,398	701	4,099
381 COMMUNICATIONS	198	0.6170	3,637		3,637	750	4,387
401 CIP & TRANSPORTATION	855	2.6642	15,705		15,705	3,238	18,943
441 RESILIENCY AND SUSTAINABILITY	2	0.0062	37		37	8	45
910 CD-COMMUNITY & ECONOMIC	61	0.1901	1,120		1,120	231	1,351
920 CRA - COMMUNITY	143	0.4456	2,627		2,627	542	3,169
930 LIBERTY CITY	4	0.0125	73		73	15	88
940 VIRGINIA KEY	89	0.2773	1,635		1,635	337	1,972
950 CIVILIAN INVESTIGATIVE PANEL	5	0.0156	92		92	19	111
970 COMPONENT UNITS	1	0.0031	18		18	4	22
980 ND - NON DEPARTMENTAL	15	0.0467	276		276	57	333
999 OTHER	3	0.0093	55		55	11	66
SubTotal	32,092	100.0000	589,477		589,477	84,300	673,777
Total	32,092	100.0000	589,477		589,477	84,300	673,777



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	19	20.2128	133,168		133,168	19,044	152,212
181-9 FIRE-RESCUE	11	11.7021	77,097		77,097	11,025	88,122
190-1 POLICE	16	17.0213	112,141		112,141	16,037	128,178
211-3 SOLID WASTE	1	1.0638	7,009		7,009	1,002	8,011
221 DEPT OF REAL ESTATE & ASSET	2	2.1277	14,018		14,018	2,005	16,023
291-8 PARKS & RECREATION	2	2.1277	14,018		14,018	2,005	16,023
401 CIP & TRANSPORTATION	6	6.3830	42,053		42,053	6,014	48,067
910 CD-COMMUNITY & ECONOMIC	37	39.3616	259,325		259,325	37,085	296,410
SubTotal	94	100.0000	658,829		658,829	94,217	753,046
Total	94	100.0000	658,829		658,829	94,217	753,046

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	1,859		1,859		1,859
131 City Attorney	57	1.1578	8,833		8,833		8,833
141 Civil Service Board	5	0.1016	775		775		775
150 City Manager's Office	24	0.4875	3,719		3,719		3,719
150.2 Agenda Coordination	3	0.0609	465		465		465
160 Finance - Director's Office	6	0.1219	930		930		930
161 Finance - General Accounting	23	0.4672	3,564		3,564		3,564
162 Finance - Treasury Management	31	0.6297	4,804		4,804	706	5,510
163 Finance - Financial System Services	3	0.0609	465		465	68	533
171-4 Human Resources	41	0.8328	6,353		6,353	933	7,286
231 Management and Budget	18	0.3656	2,789		2,789	410	3,199
241 GSA - Administration	7	0.1422	1,085		1,085	159	1,244
243 GSA - Miami Riverside Center	9	0.1828	1,395		1,395	205	1,600
244 GSA - Graphics	5	0.1016	775		775	114	889
246 GSA - Light Fleet	35	0.7109	5,423		5,423	797	6,220
247 GSA - Heavy Fleet	35	0.7109	5,423		5,423	797	6,220
251 Information Technology	74	1.5031	11,467		11,467	1,685	13,152
261 Procurement	19	0.3859	2,944		2,944	433	3,377
271 Auditor General	6	0.1219	930		930	137	1,067
301-3 Risk Management	20	0.4063	3,099		3,099	455	3,554
431 Equal Opportunity & Diversity	3	0.0609	465		465	68	533
371 Grants Administration	54	1.0969	8,368		8,368	1,229	9,597
101 MAYOR	16	0.3250	2,479		2,479	364	2,843
111-5 COMMISSIONERS	42	0.8531	6,508		6,508	956	7,464
151 NET - NEIGHBORHOOD	72	1.4625	11,157		11,157	1,639	12,796



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	620		620	91	711
152 CODE COMPLIANCE	51	1.0360	7,903		7,903	1,161	9,064
181-9 FIRE-RESCUE	834	16.9409	129,234		129,234	18,983	148,217
190-1 POLICE	1,717	34.8773	266,056		266,056	39,090	305,136
201-9 PUBLIC WORKS	123	2.4985	19,060		19,060	2,800	21,860
211-3 SOLID WASTE	203	4.1235	31,456		31,456	4,621	36,077
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	8,368		8,368	1,229	9,597
242 GSA PROPERTY MNGT	38	0.7719	5,888		5,888	865	6,753
245 GSA COMMUNICATIONS SERVICES	9	0.1828	1,395		1,395	205	1,600
281-4 BUILDING	88	1.7875	13,636		13,636	2,003	15,639
291-8 PARKS & RECREATION	971	19.7237	150,463		150,463	22,101	172,564
341.351-5 PLANNING & ZONING	58	1.1781	8,987		8,987	1,320	10,307
381 COMMUNICATIONS	11	0.2234	1,705		1,705	250	1,955
401 CIP & TRANSPORTATION	45	0.9141	6,973		6,973	1,024	7,997
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	620		620	91	711
910 CD-COMMUNITY & ECONOMIC	77	1.5641	11,932		11,932	1,753	13,685
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	775		775	114	889
980 ND - NON DEPARTMENTAL	11	0.2234	1,705		1,705	250	1,955
SubTotal	4,923	100.0000	762,850		762,850	109,094	871,944
Total	4,923	100.0000	762,850		762,850	109,094	871,944

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	138,701		138,701	19,835	158,536
SubTotal	100	100.0000	138,701		138,701	19,835	158,536
Total	100	100.0000	138,701		138,701	19,835	158,536

Allocation Basis: Direct 100% to Other
 Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	12,644	4,757	5,330	698	0	1,859	0
131 City Attorney	13,272	853	1,786	1,800	0	8,833	0
141 Civil Service Board	1,581	399	352	55	0	775	0
150 City Manager's Office	8,738	1,504	1,605	1,910	0	3,719	0
150.2 Agenda Coordination	1,078	314	262	37	0	465	0
160 Finance - Director's Office	6,892	1,080	1,741	3,141	0	930	0
161 Finance - General	177,027	362	162	172,939	0	3,564	0
162 Finance - Treasury	206,680	193,941	3,750	3,479	0	5,510	0
163 Finance - Financial	3,156	206	2,417	0	0	533	0
171-4 Human Resources	9,678	952	0	1,440	0	7,286	0
231 Management and Budget	5,212	526	889	598	0	3,199	0
241 GSA - Administration	8,186	1,474	3,141	2,327	0	1,244	0
243 GSA - Miami Riverside	6,391	923	3,203	665	0	1,600	0
244 GSA - Graphics	3,461	492	1,105	975	0	889	0
246 GSA - Light Fleet	106,491	4,825	66,667	28,779	0	6,220	0
247 GSA - Heavy Fleet	62,711	4,220	50,365	1,906	0	6,220	0
251 Information Technology	32,208	2,302	8,513	8,242	0	13,151	0
261 Procurement	6,715	693	2,180	466	0	3,376	0
271 Auditor General	2,273	476	486	244	0	1,067	0
301-3 Risk Management	13,393	5,485	3,822	532	0	3,554	0
431 Equal Opportunity &	1,149	306	310	0	0	533	0
371 Grants Administration	171,313	4,293	4,525	686	152,212	9,597	0
101 MAYOR	7,260	2,014	2,159	244	0	2,843	0
111-5 COMMISSIONERS	17,807	3,140	6,250	953	0	7,464	0
151 NET - NEIGHBORHOOD	23,127	4,406	3,378	2,547	0	12,796	0
150.3 OFFICE OF FILM AND	1,545	405	341	88	0	711	0
152 CODE COMPLIANCE	16,374	1,672	3,533	2,105	0	9,064	0
181-9 FIRE-RESCUE	484,019	49,907	67,876	129,897	88,122	148,217	0
190-1 POLICE	740,091	26,096	87,071	193,610	128,178	305,136	0
201-9 PUBLIC WORKS	62,187	14,210	19,670	6,447	0	21,860	0
211-3 SOLID WASTE	72,405	12,634	9,236	6,447	8,011	36,077	0
221 DEPT OF REAL ESTATE	209,813	138,905	20,208	25,080	16,023	9,597	0
242 GSA PROPERTY MNGT	18,779	1,971	7,862	2,193	0	6,753	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	6,429	882	2,396	1,551	0	1,600	0
281-4 BUILDING	45,478	16,194	10,455	3,190	0	15,639	0
291-8 PARKS &	485,160	186,512	76,141	33,920	16,023	172,564	0
341.351-5 PLANNING &	33,260	13,358	5,496	4,099	0	10,307	0
381 COMMUNICATIONS	8,036	589	1,105	4,387	0	1,955	0
401 CIP &	110,505	10,972	24,526	18,943	48,067	7,997	0
441 RESILIENCY AND	1,185	274	155	45	0	711	0
910 CD-COMMUNITY &	530,150	13,980	204,724	1,351	296,410	13,685	0
920 CRA - COMMUNITY	27,016	4,982	18,865	3,169	0	0	0
930 LIBERTY CITY	2,258	507	1,663	88	0	0	0
940 VIRGINIA KEY	20,815	16,188	2,655	1,972	0	0	0
950 CIVILIAN	3,332	937	1,395	111	0	889	0
960 PENSION	103	103	0	0	0	0	0
970 COMPONENT UNITS	22	0	0	22	0	0	0
980 ND - NON	10,632	1,825	6,519	333	0	1,955	0
999 OTHER	165,358	0	6,756	66	0	0	158,536
Direct Billed	0	0	0	0	0	0	0
Total	3,963,395	753,046	753,046	673,777	753,046	871,944	158,536



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	197,737,237			197,737,237
Debt Service	(188,555,052)			
Transfer and Others	(5,350,098)			
Depreciation	(23,035)			
Total Deductions:	(193,928,185)			(193,928,185)
Building Depreciation	11,328		11,328	
Equipment Depreciation	21,667		21,667	
141 Civil Service Board	2,438	260	2,698	
150 City Manager's Office	23,059	2,506	25,565	
160 Finance - Director's Office	747,671	54,577	802,248	
161 Finance - General Accounting	180,339	26,341	206,680	
162 Finance - Treasury Management		321,615	321,615	
163 Finance - Financial System Services		39,591	39,591	
171-4 Human Resources		28,433	28,433	
243 GSA - Miami Riverside Center		45,555	45,555	
244 GSA - Graphics		308	308	
251 Information Technology		50,557	50,557	
261 Procurement		2,888	2,888	
271 Auditor General		6,513	6,513	
301-3 Risk Management		14,688	14,688	
431 Equal Opportunity & Diversity		2,691	2,691	
Total Allocated Additions:	986,502	596,523	1,583,025	1,583,025
Total To Be Allocated:	4,795,554	596,523		5,392,077



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Wages & Benefits					
Salaries	1,929,686	154,375	463,125	540,312	463,125
Fringe Benefits	163,737	13,099	39,297	45,847	39,297
Other Expense & Cost					
Retirement Contribution	677,400	54,192	162,576	189,672	162,576
Life and Health Insurance	325,900	26,072	78,216	91,252	78,216
Workers' Compensation	47,200	3,776	11,328	13,216	11,328
Professional Service	104,177	8,334	25,002	29,171	25,002
Travel and Per Diem	939	75	225	263	225
Postage	173,231	13,858	41,575	48,506	41,575
Rentals and Leases	1,565	125	376	437	376
Other Current Charges	383,808	30,705	92,114	107,466	92,114
Office Supplies & Minor Equipment	1,290	103	310	360	310
Publications, Subscriptions and Membersh	119	10	29	32	29
*Debt Service	188,555,052	188,555,052	0	0	0
*Transfer and Others	5,350,098	5,350,098	0	0	0
*Depreciation	23,035	23,035	0	0	0
Departmental Totals					
Total Expenditures	197,737,237	194,232,909	914,173	1,066,534	914,173
Deductions					
Total Deductions	(193,928,185)	(193,928,185)	0	0	0
Functional Cost					
Functional Cost	3,809,052	304,724	914,173	1,066,534	914,173
Allocation Step 1					
Inbound- All Others	986,502	986,502	0	0	0
Reallocate Admin Costs		(1,291,226)	336,842	392,981	336,842
1st Allocation	4,795,554	0	1,251,015	1,459,515	1,251,015



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<hr/>					
Allocation Step 2					
Inbound- All Others	596,523	596,523	0	0	0
Reallocate Admin Costs		(596,523)	155,615	181,550	155,615
2nd Allocation	596,523	0	155,615	181,550	155,615
Total For 00090 162 Finance - Treasury					
Total Allocated	5,392,077	0	1,406,630	1,641,065	1,406,630



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	231,562	77,187
Fringe Benefits	19,648	6,549
Other Expense & Cost		
Retirement Contribution	81,288	27,096
Life and Health Insurance	39,108	13,036
Workers' Compensation	5,664	1,888
Professional Service	12,501	4,167
Travel and Per Diem	113	38
Postage	20,788	6,929
Rentals and Leases	188	63
Other Current Charges	46,057	15,352
Office Supplies & Minor Equipment	155	52
Publications, Subscriptions and Membersh	14	5
*Debt Service	0	0
*Transfer and Others	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	457,086	152,362
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	457,086	152,362
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	168,421	56,140
1st Allocation	625,507	208,502



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	77,807	25,936
2nd Allocation	77,807	25,936
Total For 00090 162 Finance - Treasury		
Total Allocated	703,314	234,438



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	3,223	0.7220	9,033		9,033		9,033
131 City Attorney	578	0.1295	1,620		1,620		1,620
141 Civil Service Board	270	0.0605	757		757		757
150 City Manager's Office	1,019	0.2283	2,856		2,856		2,856
150.2 Agenda Coordination	213	0.0477	597		597		597
160 Finance - Director's Office	732	0.1640	2,052		2,052		2,052
161 Finance - General Accounting	245	0.0549	687		687		687
162 Finance - Treasury Management	114,756	25.7088	321,615		321,615		321,615
163 Finance - Financial System Services	122	0.0273	342		342	58	400
171-4 Human Resources	563	0.1261	1,578		1,578	269	1,847
231 Management and Budget	311	0.0697	872		872	149	1,021
241 GSA - Administration	872	0.1954	2,444		2,444	417	2,861
243 GSA - Miami Riverside Center	546	0.1223	1,530		1,530	261	1,791
244 GSA - Graphics	291	0.0652	816		816	139	955
246 GSA - Light Fleet	2,855	0.6396	8,002		8,002	1,366	9,368
247 GSA - Heavy Fleet	2,497	0.5594	6,998		6,998	1,194	8,192
251 Information Technology	1,362	0.3051	3,817		3,817	651	4,468
261 Procurement	410	0.0919	1,149		1,149	196	1,345
271 Auditor General	282	0.0632	790		790	135	925
301-3 Risk Management	3,245	0.7270	9,095		9,095	1,552	10,647
431 Equal Opportunity & Diversity	181	0.0405	507		507	87	594
371 Grants Administration	2,540	0.5690	7,119		7,119	1,215	8,334
101 MAYOR	1,192	0.2670	3,341		3,341	570	3,911
111-5 COMMISSIONERS	1,858	0.4162	5,207		5,207	889	6,096
151 NET - NEIGHBORHOOD	2,607	0.5840	7,306		7,306	1,247	8,553



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	240	0.0538	673		673	115	788
152 CODE COMPLIANCE	989	0.2216	2,772		2,772	473	3,245
181-9 FIRE-RESCUE	29,530	6.6156	82,762		82,762	14,125	96,887
190-1 POLICE	15,441	3.4592	43,275		43,275	7,386	50,661
201-9 PUBLIC WORKS	8,408	1.8836	23,565		23,565	4,022	27,587
211-3 SOLID WASTE	7,476	1.6748	20,952		20,952	3,576	24,528
221 DEPT OF REAL ESTATE & ASSET	82,190	18.4129	230,348		230,348	39,313	269,661
242 GSA PROPERTY MNGT	1,166	0.2612	3,268		3,268	558	3,826
245 GSA COMMUNICATIONS SERVICES	522	0.1169	1,463		1,463	250	1,713
281-4 BUILDING	9,582	2.1466	26,855		26,855	4,583	31,438
291-8 PARKS & RECREATION	110,359	24.7235	309,295		309,295	52,788	362,083
341.351-5 PLANNING & ZONING	7,904	1.7707	22,152		22,152	3,781	25,933
381 COMMUNICATIONS	348	0.0780	975		975	166	1,141
401 CIP & TRANSPORTATION	6,492	1.4544	18,195		18,195	3,105	21,300
441 RESILIENCY AND SUSTAINABILITY	162	0.0363	454		454	77	531
910 CD-COMMUNITY & ECONOMIC	8,272	1.8532	23,183		23,183	3,957	27,140
920 CRA - COMMUNITY	2,948	0.6604	8,262		8,262	1,410	9,672
930 LIBERTY CITY	300	0.0672	841		841	143	984
940 VIRGINIA KEY	9,578	2.1457	26,844		26,844	4,581	31,425
950 CIVILIAN INVESTIGATIVE PANEL	554	0.1241	1,553		1,553	265	1,818
960 PENSION	61	0.0137	171		171	29	200
980 ND - NON DEPARTMENTAL	1,080	0.2420	3,027		3,027	517	3,544
SubTotal	446,372	100.0000	1,251,015		1,251,015	155,615	1,406,630
Total	446,372	100.0000	1,251,015		1,251,015	155,615	1,406,630



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	283	0.0661	965		965		965
131 City Attorney	35	0.0082	119		119		119
141 Civil Service Board	4	0.0009	14		14		14
150 City Manager's Office	354	0.0827	1,207		1,207		1,207
171-4 Human Resources	42	0.0098	143		143	18	161
231 Management and Budget	1	0.0002	3		3		3
243 GSA - Miami Riverside Center	2	0.0005	7		7	1	8
246 GSA - Light Fleet	15	0.0035	51		51	6	57
247 GSA - Heavy Fleet	12	0.0028	41		41	5	46
251 Information Technology	185	0.0432	631		631	79	710
261 Procurement	2	0.0005	7		7	1	8
301-3 Risk Management	3,935	0.9192	13,416		13,416	1,671	15,087
371 Grants Administration	10	0.0023	34		34	4	38
101 MAYOR	3	0.0007	10		10	1	11
111-5 COMMISSIONERS	2	0.0005	7		7	1	8
151 NET - NEIGHBORHOOD	82	0.0192	280		280	35	315
150.3 OFFICE OF FILM AND	1	0.0002	3		3		3
152 CODE COMPLIANCE	1,799	0.4202	6,134		6,134	764	6,898
181-9 FIRE-RESCUE	50,235	11.7349	171,272		171,272	21,338	192,610
190-1 POLICE	28,451	6.6461	97,001		97,001	12,085	109,086
201-9 PUBLIC WORKS	13,619	3.1814	46,433		46,433	5,785	52,218
211-3 SOLID WASTE	37,595	8.7822	128,177		128,177	15,969	144,146
221 DEPT OF REAL ESTATE & ASSET	8,045	1.8793	27,429		27,429	3,417	30,846
242 GSA PROPERTY MNGT	7	0.0016	24		24	3	27
245 GSA COMMUNICATIONS SERVICES	1	0.0002	3		3		3



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	148,810	34.7622	507,356		507,356	63,213	570,569
291-8 PARKS & RECREATION	105,317	24.6020	359,070		359,070	44,736	403,806
341.351-5 PLANNING & ZONING	27,053	6.3196	92,235		92,235	11,491	103,726
381 COMMUNICATIONS	1	0.0002	3		3		3
401 CIP & TRANSPORTATION	1,302	0.3041	4,439		4,439	553	4,992
441 RESILIENCY AND SUSTAINABILITY	4	0.0009	14		14	2	16
910 CD-COMMUNITY & ECONOMIC	497	0.1161	1,694		1,694	211	1,905
920 CRA - COMMUNITY	75	0.0175	256		256	32	288
930 LIBERTY CITY	3	0.0007	10		10	1	11
980 ND - NON DEPARTMENTAL	297	0.0694	1,013		1,013	126	1,139
999 OTHER	4	0.0009	14		14	2	16
SubTotal	428,083	100.0000	1,459,515		1,459,515	181,550	1,641,065
Total	428,083	100.0000	1,459,515		1,459,515	181,550	1,641,065

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1	0.0028	34		34		34
131 City Attorney	20	0.0551	689		689		689
150 City Manager's Office	346	0.9527	11,918		11,918		11,918
251 Information Technology	1	0.0028	34		34	4	38
301-3 Risk Management	242	0.6663	8,336		8,336	1,047	9,383
371 Grants Administration	2	0.0055	69		69	9	78
152 CODE COMPLIANCE	712	1.9604	24,525		24,525	3,082	27,607
181-9 FIRE-RESCUE	2,188	6.0244	75,366		75,366	9,471	84,837
190-1 POLICE	20,132	55.4308	693,453		693,453	87,140	780,593
201-9 PUBLIC WORKS	1,189	3.2738	40,955		40,955	5,146	46,101
211-3 SOLID WASTE	1,407	3.8740	48,464		48,464	6,090	54,554
221 DEPT OF REAL ESTATE & ASSET	951	2.6185	32,757		32,757	4,116	36,873
281-4 BUILDING	3,579	9.8543	123,279		123,279	15,491	138,770
291-8 PARKS & RECREATION	1,391	3.8300	47,913		47,913	6,021	53,934
341.351-5 PLANNING & ZONING	3,745	10.3114	128,997		128,997	16,210	145,207
401 CIP & TRANSPORTATION	60	0.1652	2,067		2,067	260	2,327
441 RESILIENCY AND SUSTAINABILITY	2	0.0055	69		69	9	78
910 CD-COMMUNITY & ECONOMIC	348	0.9582	11,987		11,987	1,506	13,493
930 LIBERTY CITY	2	0.0055	69		69	9	78
980 ND - NON DEPARTMENTAL	1	0.0028	34		34	4	38
SubTotal	36,319	100.0000	1,251,015		1,251,015	155,615	1,406,630
Total	36,319	100.0000	1,251,015		1,251,015	155,615	1,406,630



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	625,507		625,507	77,807	703,314
SubTotal	100	100.0000	625,507		625,507	77,807	703,314
Total	100	100.0000	625,507		625,507	77,807	703,314

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	208,502		208,502	25,936	234,438
SubTotal	100	100.0000	208,502		208,502	25,936	234,438
Total	100	100.0000	208,502		208,502	25,936	234,438

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	10,032	9,033	965	34	0	0
131 City Attorney	2,428	1,620	119	689	0	0
141 Civil Service Board	771	757	14	0	0	0
150 City Manager's Office	15,981	2,856	1,207	11,918	0	0
150.2 Agenda Coordination	597	597	0	0	0	0
160 Finance - Director's Office	2,052	2,052	0	0	0	0
161 Finance - General	687	687	0	0	0	0
162 Finance - Treasury	321,615	321,615	0	0	0	0
163 Finance - Financial	400	400	0	0	0	0
171-4 Human Resources	2,008	1,847	161	0	0	0
231 Management and Budget	1,024	1,021	3	0	0	0
241 GSA - Administration	2,861	2,861	0	0	0	0
243 GSA - Miami Riverside	1,799	1,791	8	0	0	0
244 GSA - Graphics	955	955	0	0	0	0
246 GSA - Light Fleet	9,425	9,368	57	0	0	0
247 GSA - Heavy Fleet	8,238	8,192	46	0	0	0
251 Information Technology	5,216	4,468	710	38	0	0
261 Procurement	1,353	1,345	8	0	0	0
271 Auditor General	925	925	0	0	0	0
301-3 Risk Management	35,117	10,647	15,087	9,383	0	0
431 Equal Opportunity &	594	594	0	0	0	0
371 Grants Administration	8,450	8,334	38	78	0	0
101 MAYOR	3,922	3,911	11	0	0	0
111-5 COMMISSIONERS	6,104	6,096	8	0	0	0
151 NET - NEIGHBORHOOD	8,868	8,553	315	0	0	0
150.3 OFFICE OF FILM AND	791	788	3	0	0	0
152 CODE COMPLIANCE	37,750	3,245	6,898	27,607	0	0
181-9 FIRE-RESCUE	374,334	96,887	192,610	84,837	0	0
190-1 POLICE	940,340	50,661	109,086	780,593	0	0
201-9 PUBLIC WORKS	125,906	27,587	52,218	46,101	0	0
211-3 SOLID WASTE	223,228	24,528	144,146	54,554	0	0
221 DEPT OF REAL ESTATE	337,380	269,661	30,846	36,873	0	0
242 GSA PROPERTY MNGT	3,853	3,826	27	0	0	0



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1,716	1,713	3	0	0	0
281-4 BUILDING	740,777	31,438	570,569	138,770	0	0
291-8 PARKS &	819,823	362,083	403,806	53,934	0	0
341.351-5 PLANNING &	274,866	25,933	103,726	145,207	0	0
381 COMMUNICATIONS	1,144	1,141	3	0	0	0
401 CIP &	28,619	21,300	4,992	2,327	0	0
441 RESILIENCY AND	625	531	16	78	0	0
910 CD-COMMUNITY &	42,538	27,140	1,905	13,493	0	0
920 CRA - COMMUNITY	9,960	9,672	288	0	0	0
930 LIBERTY CITY	1,073	984	11	78	0	0
940 VIRGINIA KEY	31,425	31,425	0	0	0	0
950 CIVILIAN	1,818	1,818	0	0	0	0
960 PENSION	200	200	0	0	0	0
980 ND - NON	4,721	3,544	1,139	38	0	0
999 OTHER	937,768	0	16	0	703,314	234,438
Direct Billed	0	0	0	0	0	0
Total	5,392,077	1,406,630	1,641,065	1,406,630	703,314	234,438



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	377,681			377,681
Building Depreciation	2,517		2,517	
Equipment Depreciation	4,815		4,815	
141 Civil Service Board	236	25	261	
150 City Manager's Office	2,231	243	2,474	
160 Finance - Director's Office	115,712	8,446	124,158	
161 Finance - General Accounting	2,755	401	3,156	
162 Finance - Treasury Management	342	58	400	
163 Finance - Financial System Services		826	826	
171-4 Human Resources		2,588	2,588	
243 GSA - Miami Riverside Center		9,051	9,051	
251 Information Technology		71,890	71,890	
261 Procurement		107	107	
271 Auditor General		859	859	
301-3 Risk Management		1,422	1,422	
431 Equal Opportunity & Diversity		260	260	
Total Allocated Additions:	128,608	96,176	224,784	224,784
Total To Be Allocated:	506,289	96,176		602,465



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
Travel and Per Diem	566	0	142	209	215
Other Current Charges	3	0	1	1	1
Departmental Totals					
Total Expenditures	377,681	0	94,421	139,742	143,518
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	377,681	0	94,421	139,742	143,518
Allocation Step 1					
Inbound- All Others	128,608	128,608	0	0	0
Reallocate Admin Costs		(128,608)	32,152	47,585	48,871
1st Allocation	506,289	0	126,573	187,327	192,389
Allocation Step 2					
Inbound- All Others	96,176	96,176	0	0	0
Reallocate Admin Costs		(96,176)	24,044	35,585	36,547
2nd Allocation	96,176	0	24,044	35,585	36,547
Total For 00100 163 Finance - Financial System					
Total Allocated	602,465	0	150,617	222,912	228,936



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	3,223	0.7220	914		914		914
131 City Attorney	578	0.1295	164		164		164
141 Civil Service Board	270	0.0605	77		77		77
150 City Manager's Office	1,019	0.2283	289		289		289
150.2 Agenda Coordination	213	0.0477	60		60		60
160 Finance - Director's Office	732	0.1640	208		208		208
161 Finance - General Accounting	245	0.0549	69		69		69
162 Finance - Treasury Management	114,756	25.7088	32,540		32,540		32,540
163 Finance - Financial System Services	122	0.0273	35		35		35
171-4 Human Resources	563	0.1261	160		160	42	202
231 Management and Budget	311	0.0697	88		88	23	111
241 GSA - Administration	872	0.1954	247		247	64	311
243 GSA - Miami Riverside Center	546	0.1223	155		155	40	195
244 GSA - Graphics	291	0.0652	83		83	22	105
246 GSA - Light Fleet	2,855	0.6396	810		810	211	1,021
247 GSA - Heavy Fleet	2,497	0.5594	708		708	185	893
251 Information Technology	1,362	0.3051	386		386	101	487
261 Procurement	410	0.0919	116		116	30	146
271 Auditor General	282	0.0632	80		80	21	101
301-3 Risk Management	3,245	0.7270	920		920	240	1,160
431 Equal Opportunity & Diversity	181	0.0405	51		51	13	64
371 Grants Administration	2,540	0.5690	720		720	188	908
101 MAYOR	1,192	0.2670	338		338	88	426
111-5 COMMISSIONERS	1,858	0.4162	527		527	137	664
151 NET - NEIGHBORHOOD	2,607	0.5840	739		739	193	932



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	240	0.0538	68		68	18	86
152 CODE COMPLIANCE	989	0.2216	280		280	73	353
181-9 FIRE-RESCUE	29,530	6.6156	8,374		8,374	2,183	10,557
190-1 POLICE	15,441	3.4592	4,378		4,378	1,142	5,520
201-9 PUBLIC WORKS	8,408	1.8836	2,384		2,384	622	3,006
211-3 SOLID WASTE	7,476	1.6748	2,120		2,120	553	2,673
221 DEPT OF REAL ESTATE & ASSET	82,190	18.4129	23,306		23,306	6,077	29,383
242 GSA PROPERTY MNGT	1,166	0.2612	331		331	86	417
245 GSA COMMUNICATIONS SERVICES	522	0.1169	148		148	39	187
281-4 BUILDING	9,582	2.1466	2,717		2,717	708	3,425
291-8 PARKS & RECREATION	110,359	24.7235	31,293		31,293	8,157	39,450
341.351-5 PLANNING & ZONING	7,904	1.7707	2,241		2,241	584	2,825
381 COMMUNICATIONS	348	0.0780	99		99	26	125
401 CIP & TRANSPORTATION	6,492	1.4544	1,841		1,841	480	2,321
441 RESILIENCY AND SUSTAINABILITY	162	0.0363	46		46	12	58
910 CD-COMMUNITY & ECONOMIC	8,272	1.8532	2,346		2,346	612	2,958
920 CRA - COMMUNITY	2,948	0.6604	836		836	218	1,054
930 LIBERTY CITY	300	0.0672	85		85	22	107
940 VIRGINIA KEY	9,578	2.1457	2,716		2,716	708	3,424
950 CIVILIAN INVESTIGATIVE PANEL	554	0.1241	157		157	41	198
960 PENSION	61	0.0137	17		17	5	22
980 ND - NON DEPARTMENTAL	1,080	0.2420	306		306	80	386
SubTotal	446,372	100.0000	126,573		126,573	24,044	150,617
Total	446,372	100.0000	126,573		126,573	24,044	150,617



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

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



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1.1990	2,246		2,246		2,246
131 City Attorney	13	1.5588	2,920		2,920		2,920
141 Civil Service Board	2	0.2398	449		449		449
150 City Manager's Office	14	1.6787	3,145		3,145		3,145
150.2 Agenda Coordination	3	0.3597	674		674		674
160 Finance - Director's Office	6	0.7194	1,348		1,348		1,348
161 Finance - General Accounting	22	2.6379	4,941		4,941		4,941
162 Finance - Treasury Management	26	3.1175	5,840		5,840		5,840
163 Finance - Financial System Services	3	0.3597	674		674		674
171-4 Human Resources	37	4.4365	8,311		8,311	1,791	10,102
231 Management and Budget	16	1.9185	3,594		3,594	775	4,369
241 GSA - Administration	6	0.7194	1,348		1,348	290	1,638
243 GSA - Miami Riverside Center	4	0.4796	898		898	194	1,092
244 GSA - Graphics	2	0.2398	449		449	97	546
246 GSA - Light Fleet	5	0.5995	1,123		1,123	242	1,365
247 GSA - Heavy Fleet	3	0.3597	674		674	145	819
251 Information Technology	39	4.6763	8,760		8,760	1,888	10,648
261 Procurement	17	2.0384	3,818		3,818	823	4,641
271 Auditor General	6	0.7194	1,348		1,348	290	1,638
301-3 Risk Management	13	1.5588	2,920		2,920	629	3,549
431 Equal Opportunity & Diversity	3	0.3597	674		674	145	819
371 Grants Administration	9	1.0791	2,022		2,022	436	2,458
101 MAYOR	2	0.2398	449		449	97	546
111-5 COMMISSIONERS	12	1.4388	2,695		2,695	581	3,276
151 NET - NEIGHBORHOOD	30	3.5971	6,738		6,738	1,452	8,190



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.4796	898		898	194	1,092
152 CODE COMPLIANCE	25	2.9976	5,615		5,615	1,210	6,825
181-9 FIRE-RESCUE	92	11.0312	20,664		20,664	4,454	25,118
190-1 POLICE	112	13.4294	25,157		25,157	5,425	30,582
201-9 PUBLIC WORKS	31	3.7170	6,963		6,963	1,501	8,464
211-3 SOLID WASTE	26	3.1175	5,840		5,840	1,259	7,099
221 DEPT OF REAL ESTATE & ASSET	25	2.9976	5,615		5,615	1,210	6,825
242 GSA PROPERTY MNGT	7	0.8393	1,572		1,572	339	1,911
245 GSA COMMUNICATIONS SERVICES	3	0.3597	674		674	145	819
281-4 BUILDING	23	2.7578	5,166		5,166	1,114	6,280
291-8 PARKS & RECREATION	68	8.1535	15,274		15,274	3,292	18,566
341.351-5 PLANNING & ZONING	24	2.8777	5,391		5,391	1,162	6,553
381 COMMUNICATIONS	2	0.2398	449		449	97	546
401 CIP & TRANSPORTATION	39	4.6763	8,760		8,760	1,888	10,648
441 RESILIENCY AND SUSTAINABILITY	3	0.3597	674		674	145	819
910 CD-COMMUNITY & ECONOMIC	32	3.8369	7,188		7,188	1,549	8,737
920 CRA - COMMUNITY	7	0.8393	1,572		1,572	339	1,911
930 LIBERTY CITY	2	0.2398	449		449	97	546
940 VIRGINIA KEY	3	0.3597	674		674	145	819
950 CIVILIAN INVESTIGATIVE PANEL	3	0.3597	674		674	145	819
SubTotal	834	100.0000	187,327		187,327	35,585	222,912
Total	834	100.0000	187,327		187,327	35,585	222,912



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



All Monetary Values Are \$ Dollars

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	469		469		469
131 City Attorney	57	1.1578	2,228		2,228		2,228
141 Civil Service Board	5	0.1016	195		195		195
150 City Manager's Office	24	0.4875	938		938		938
150.2 Agenda Coordination	3	0.0609	117		117		117
160 Finance - Director's Office	6	0.1219	234		234		234
161 Finance - General Accounting	23	0.4672	899		899		899
162 Finance - Treasury Management	31	0.6297	1,211		1,211		1,211
163 Finance - Financial System Services	3	0.0609	117		117		117
171-4 Human Resources	41	0.8328	1,602		1,602	315	1,917
231 Management and Budget	18	0.3656	703		703	138	841
241 GSA - Administration	7	0.1422	274		274	54	328
243 GSA - Miami Riverside Center	9	0.1828	352		352	69	421
244 GSA - Graphics	5	0.1016	195		195	38	233
246 GSA - Light Fleet	35	0.7109	1,368		1,368	269	1,637
247 GSA - Heavy Fleet	35	0.7109	1,368		1,368	269	1,637
251 Information Technology	74	1.5031	2,892		2,892	568	3,460
261 Procurement	19	0.3859	743		743	146	889
271 Auditor General	6	0.1219	234		234	46	280
301-3 Risk Management	20	0.4063	782		782	154	936
431 Equal Opportunity & Diversity	3	0.0609	117		117	23	140
371 Grants Administration	54	1.0969	2,110		2,110	415	2,525
101 MAYOR	16	0.3250	625		625	123	748
111-5 COMMISSIONERS	42	0.8531	1,641		1,641	323	1,964
151 NET - NEIGHBORHOOD	72	1.4625	2,814		2,814	553	3,367



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	156		156	31	187
152 CODE COMPLIANCE	51	1.0360	1,993		1,993	392	2,385
181-9 FIRE-RESCUE	834	16.9409	32,592		32,592	6,405	38,997
190-1 POLICE	1,717	34.8773	67,102		67,102	13,184	80,286
201-9 PUBLIC WORKS	123	2.4985	4,807		4,807	945	5,752
211-3 SOLID WASTE	203	4.1235	7,933		7,933	1,559	9,492
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	2,110		2,110	415	2,525
242 GSA PROPERTY MNGT	38	0.7719	1,485		1,485	292	1,777
245 GSA COMMUNICATIONS SERVICES	9	0.1828	352		352	69	421
281-4 BUILDING	88	1.7875	3,439		3,439	676	4,115
291-8 PARKS & RECREATION	971	19.7237	37,946		37,946	7,457	45,403
341.351-5 PLANNING & ZONING	58	1.1781	2,267		2,267	445	2,712
381 COMMUNICATIONS	11	0.2234	430		430	84	514
401 CIP & TRANSPORTATION	45	0.9141	1,759		1,759	346	2,105
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	156		156	31	187
910 CD-COMMUNITY & ECONOMIC	77	1.5641	3,009		3,009	591	3,600
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	195		195	38	233
980 ND - NON DEPARTMENTAL	11	0.2234	430		430	84	514
SubTotal	4,923	100.0000	192,389		192,389	36,547	228,936
Total	4,923	100.0000	192,389		192,389	36,547	228,936

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	3,629	914	2,246
131 City Attorney	5,312	164	2,920
141 Civil Service Board	721	77	449
150 City Manager's Office	4,372	289	3,145
150.2 Agenda Coordination	851	60	674
160 Finance - Director's Office	1,790	208	1,348
161 Finance - General	5,909	69	4,941
162 Finance - Treasury	39,591	32,540	5,840
163 Finance - Financial	826	35	674
171-4 Human Resources	12,221	202	10,102
231 Management and Budget	5,321	111	4,369
241 GSA - Administration	2,277	311	1,638
243 GSA - Miami Riverside	1,708	195	1,092
244 GSA - Graphics	884	105	546
246 GSA - Light Fleet	4,023	1,021	1,365
247 GSA - Heavy Fleet	3,349	893	819
251 Information Technology	14,595	487	10,648
261 Procurement	5,676	146	4,641
271 Auditor General	2,019	101	1,638
301-3 Risk Management	5,645	1,160	3,549
431 Equal Opportunity &	1,023	64	819
371 Grants Administration	5,891	908	2,458
101 MAYOR	1,720	426	546
111-5 COMMISSIONERS	5,904	664	3,276
151 NET - NEIGHBORHOOD	12,489	932	8,190
150.3 OFFICE OF FILM AND	1,365	86	1,092
152 CODE COMPLIANCE	9,563	353	6,825
181-9 FIRE-RESCUE	74,672	10,557	25,118
190-1 POLICE	116,388	5,520	30,582
201-9 PUBLIC WORKS	17,222	3,006	8,464
211-3 SOLID WASTE	19,264	2,673	7,099
221 DEPT OF REAL ESTATE	38,733	29,383	6,825
242 GSA PROPERTY MNGT	4,105	417	1,911



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
245 GSA	1,427	187	819	421
281-4 BUILDING	13,820	3,425	6,280	4,115
291-8 PARKS &	103,419	39,450	18,566	45,403
341.351-5 PLANNING &	12,090	2,825	6,553	2,712
381 COMMUNICATIONS	1,185	125	546	514
401 CIP &	15,074	2,321	10,648	2,105
441 RESILIENCY AND	1,064	58	819	187
910 CD-COMMUNITY &	15,295	2,958	8,737	3,600
920 CRA - COMMUNITY	2,965	1,054	1,911	0
930 LIBERTY CITY	653	107	546	0
940 VIRGINIA KEY	4,243	3,424	819	0
950 CIVILIAN	1,250	198	819	233
960 PENSION	22	22	0	0
980 ND - NON	900	386	0	514
Direct Billed	0	0	0	0
Total	602,465	150,617	222,912	228,936



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,289,194			4,289,194
Major Machinery and Equipment	(17,194)			
Depreciation	(11,295)			
Total Deductions:	(28,489)			(28,489)
Building Depreciation	25,653		25,653	
Equipment Depreciation	10,716		10,716	
131 City Attorney	135,134	14,200	149,334	
141 Civil Service Board	3,224	344	3,568	
150 City Manager's Office	30,497	3,315	33,812	
160 Finance - Director's Office	6,067	453	6,520	
161 Finance - General Accounting	8,378	1,300	9,678	
162 Finance - Treasury Management	1,721	287	2,008	
163 Finance - Financial System Services	10,073	2,148	12,221	
171-4 Human Resources		35,282	35,282	
231 Management and Budget		26,606	26,606	
243 GSA - Miami Riverside Center		93,173	93,173	
244 GSA - Graphics		475	475	
251 Information Technology		180,214	180,214	
261 Procurement		29,475	29,475	
271 Auditor General		7,285	7,285	
301-3 Risk Management		20,855	20,855	
431 Equal Opportunity & Diversity		3,558	3,558	
Total Allocated Additions:	231,463	418,970	650,433	650,433
Total To Be Allocated:	4,492,168	418,970		4,911,138



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
Wages & Benefits				
Salaries	2,431,853	0	2,188,668	243,185
Fringe Benefits	208,553	0	187,698	20,855
Other Expense & Cost				
Retirement Contribution	856,000	0	770,400	85,600
Life and Health Insurance	434,500	0	391,050	43,450
Workers' Compensation	71,100	0	63,990	7,110
Professional Service	110,996	0	99,896	11,100
Travel and Per Diem	3,762	0	3,386	376
Communications & Relations	4,082	0	3,674	408
Postage	2,598	0	2,338	260
Rentals and Leases	5,696	0	5,126	570
Insurance	3,200	0	2,880	320
Repair and Maintenance	56,123	0	50,511	5,612
Advertising and Relations	10,095	0	9,085	1,010
Office Supplies & Minor Equipment	55,577	0	50,019	5,558
Publications, Subscriptions, & Membershi	6,570	0	5,913	657
*Major Machinery and Equipment	17,194	17,194	0	0
*Depreciation	11,295	11,295	0	0
Departmental Totals				
Total Expenditures	4,289,194	28,489	3,834,634	426,071
Deductions				
Total Deductions	(28,489)	(28,489)	0	0
Functional Cost				
Functional Cost	4,260,705	0	3,834,634	426,071
Allocation Step 1				
Inbound- All Others	231,463	231,463	0	0
Reallocate Admin Costs		(231,463)	208,317	23,146
1st Allocation	4,492,168	0	4,042,951	449,217



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<hr/>				
Allocation Step 2				
Inbound- All Others	418,970	418,970	0	0
Reallocate Admin Costs		(418,970)	377,073	41,897
2nd Allocation	418,970	0	377,073	41,897
Total For 00110 171-4 Human Resources				
<hr/> Total Allocated	4,911,138	0	4,420,024	491,114



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	0.2438	9,855		9,855		9,855
131 City Attorney	57	1.1578	46,811		46,811		46,811
141 Civil Service Board	5	0.1016	4,106		4,106		4,106
150 City Manager's Office	24	0.4875	19,710		19,710		19,710
150.2 Agenda Coordination	3	0.0609	2,464		2,464		2,464
160 Finance - Director's Office	6	0.1219	4,927		4,927		4,927
161 Finance - General Accounting	23	0.4672	18,888		18,888		18,888
162 Finance - Treasury Management	31	0.6297	25,458		25,458		25,458
163 Finance - Financial System Services	3	0.0609	2,464		2,464		2,464
171-4 Human Resources	41	0.8328	33,671		33,671		33,671
231 Management and Budget	18	0.3656	14,782		14,782	1,439	16,221
241 GSA - Administration	7	0.1422	5,749		5,749	559	6,308
243 GSA - Miami Riverside Center	9	0.1828	7,391		7,391	719	8,110
244 GSA - Graphics	5	0.1016	4,106		4,106	400	4,506
246 GSA - Light Fleet	35	0.7109	28,743		28,743	2,797	31,540
247 GSA - Heavy Fleet	35	0.7109	28,743		28,743	2,797	31,540
251 Information Technology	74	1.5031	60,772		60,772	5,914	66,686
261 Procurement	19	0.3859	15,604		15,604	1,519	17,123
271 Auditor General	6	0.1219	4,927		4,927	480	5,407
301-3 Risk Management	20	0.4063	16,425		16,425	1,598	18,023
431 Equal Opportunity & Diversity	3	0.0609	2,464		2,464	240	2,704
371 Grants Administration	54	1.0969	44,347		44,347	4,316	48,663
101 MAYOR	16	0.3250	13,140		13,140	1,279	14,419
111-5 COMMISSIONERS	42	0.8531	34,492		34,492	3,357	37,849
151 NET - NEIGHBORHOOD	72	1.4625	59,129		59,129	5,754	64,883



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	3,285		3,285	320	3,605
152 CODE COMPLIANCE	51	1.0360	41,883		41,883	4,076	45,959
181-9 FIRE-RESCUE	834	16.9409	684,912		684,912	66,655	751,567
190-1 POLICE	1,717	34.8773	1,410,063		1,410,063	137,228	1,547,291
201-9 PUBLIC WORKS	123	2.4985	101,012		101,012	9,830	110,842
211-3 SOLID WASTE	203	4.1235	166,711		166,711	16,224	182,935
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	44,347		44,347	4,316	48,663
242 GSA PROPERTY MNGT	38	0.7719	31,207		31,207	3,037	34,244
245 GSA COMMUNICATIONS SERVICES	9	0.1828	7,391		7,391	719	8,110
281-4 BUILDING	88	1.7875	72,269		72,269	7,033	79,302
291-8 PARKS & RECREATION	971	19.7237	797,421		797,421	77,604	875,025
341.351-5 PLANNING & ZONING	58	1.1781	47,632		47,632	4,635	52,267
381 COMMUNICATIONS	11	0.2234	9,034		9,034	879	9,913
401 CIP & TRANSPORTATION	45	0.9141	36,956		36,956	3,596	40,552
441 OFFICE OF RESILIENCY AND	4	0.0813	3,285		3,285	320	3,605
910 CD-COMMUNITY & ECONOMIC	77	1.5641	63,235		63,235	6,154	69,389
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	4,106		4,106	400	4,506
980 ND - NON DEPARTMENTAL	11	0.2234	9,034		9,034	879	9,913
SubTotal	4,923	100.0000	4,042,951		4,042,951	377,073	4,420,024
Total	4,923	100.0000	4,042,951		4,042,951	377,073	4,420,024

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.1656	744		744		744
131 City Attorney	5	0.1380	620		620		620
160 Finance - Director's Office	4	0.1104	496		496		496
161 Finance - General Accounting	20	0.5519	2,479		2,479		2,479
162 Finance - Treasury Management	24	0.6623	2,975		2,975		2,975
163 Finance - Financial System Services	1	0.0276	124		124		124
171-4 Human Resources	13	0.3587	1,611		1,611		1,611
231 Management and Budget	3	0.0828	372		372	35	407
241 GSA - Administration	4	0.1104	496		496	47	543
243 GSA - Miami Riverside Center	7	0.1932	868		868	83	951
244 GSA - Graphics	5	0.1380	620		620	59	679
246 GSA - Light Fleet	34	0.9382	4,215		4,215	401	4,616
247 GSA - Heavy Fleet	35	0.9658	4,338		4,338	413	4,751
251 Information Technology	54	1.4901	6,694		6,694	637	7,331
261 Procurement	12	0.3311	1,487		1,487	142	1,629
301-3 Risk Management	11	0.3035	1,364		1,364	130	1,494
371 Grants Administration	2	0.0552	248		248	24	272
151 NET - NEIGHBORHOOD	56	1.5453	6,942		6,942	661	7,603
152 CODE COMPLIANCE	44	1.2141	5,454		5,454	519	5,973
181-9 FIRE-RESCUE	805	22.2130	99,785		99,785	9,498	109,283
190-1 POLICE	1,609	44.3982	199,444		199,444	18,983	218,427
201-9 PUBLIC WORKS	112	3.0905	13,883		13,883	1,321	15,204
211-3 SOLID WASTE	195	5.3808	24,171		24,171	2,301	26,472
221 DEPT OF REAL ESTATE & ASSET	45	1.2417	5,578		5,578	531	6,109
242 GSA PROPERTY MNGT	35	0.9658	4,338		4,338	413	4,751



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2208	992		992	94	1,086
281-4 BUILDING	73	2.0143	9,049		9,049	861	9,910
291-8 PARKS & RECREATION	280	7.7263	34,708		34,708	3,304	38,012
341.351-5 PLANNING & ZONING	42	1.1589	5,206		5,206	496	5,702
381 COMMUNICATIONS	4	0.1104	496		496	47	543
401 CIP & TRANSPORTATION	15	0.4139	1,859		1,859	177	2,036
910 CD-COMMUNITY & ECONOMIC	61	1.6832	7,561		7,561	720	8,281
SubTotal	3,624	100.0000	449,217		449,217	41,897	491,114
Total	3,624	100.0000	449,217		449,217	41,897	491,114

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	10,599	9,855	744
131 City Attorney	47,431	46,811	620
141 Civil Service Board	4,106	4,106	0
150 City Manager's Office	19,710	19,710	0
150.2 Agenda Coordination	2,464	2,464	0
160 Finance - Director's Office	5,423	4,927	496
161 Finance - General	21,367	18,888	2,479
162 Finance - Treasury	28,433	25,458	2,975
163 Finance - Financial	2,588	2,464	124
171-4 Human Resources	35,282	33,671	1,611
231 Management and Budget	16,628	16,221	407
241 GSA - Administration	6,851	6,308	543
243 GSA - Miami Riverside	9,061	8,110	951
244 GSA - Graphics	5,185	4,506	679
246 GSA - Light Fleet	36,156	31,540	4,616
247 GSA - Heavy Fleet	36,291	31,540	4,751
251 Information Technology	74,017	66,686	7,331
261 Procurement	18,752	17,123	1,629
271 Auditor General	5,407	5,407	0
301-3 Risk Management	19,517	18,023	1,494
431 Equal Opportunity &	2,704	2,704	0
371 Grants Administration	48,935	48,663	272
101 MAYOR	14,419	14,419	0
111-5 COMMISSIONERS	37,849	37,849	0
151 NET - NEIGHBORHOOD	72,486	64,883	7,603
150.3 OFFICE OF FILM AND	3,605	3,605	0
152 CODE COMPLIANCE	51,932	45,959	5,973
181-9 FIRE-RESCUE	860,850	751,567	109,283
190-1 POLICE	1,765,718	1,547,291	218,427
201-9 PUBLIC WORKS	126,046	110,842	15,204
211-3 SOLID WASTE	209,407	182,935	26,472
221 DEPT OF REAL ESTATE	54,772	48,663	6,109
242 GSA PROPERTY MNGT	38,995	34,244	4,751



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
245 GSA	9,196	8,110	1,086
281-4 BUILDING	89,212	79,302	9,910
291-8 PARKS &	913,037	875,025	38,012
341.351-5 PLANNING &	57,969	52,267	5,702
381 COMMUNICATIONS	10,456	9,913	543
401 CIP &	42,588	40,552	2,036
441 RESILIENCY AND	3,605	3,605	0
910 CD-COMMUNITY &	77,670	69,389	8,281
950 CIVILIAN	4,506	4,506	0
980 ND - NON	9,913	9,913	0
Direct Billed	0	0	0
Total	4,911,138	4,420,024	491,114



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,395,415			2,395,415
Major Machinery and Equipment	(3,441)			
Depreciation	(5,056)			
Total Deductions:	(8,497)			(8,497)
Building Depreciation	7,132		7,132	
Equipment Depreciation	4,685		4,685	
131 City Attorney	31,002	3,258	34,260	
141 Civil Service Board	1,416	151	1,567	
150 City Manager's Office	13,389	1,455	14,844	
150.2 Agenda Coordination	18,823	3,435	22,258	
160 Finance - Director's Office	2,664	199	2,863	
161 Finance - General Accounting	4,520	692	5,212	
162 Finance - Treasury Management	875	149	1,024	
163 Finance - Financial System Services	4,385	936	5,321	
171-4 Human Resources	15,154	1,474	16,628	
231 Management and Budget		6,651	6,651	
243 GSA - Miami Riverside Center		25,701	25,701	
244 GSA - Graphics		23	23	
251 Information Technology		78,435	78,435	
261 Procurement		18,725	18,725	
271 Auditor General		4,081	4,081	
301-3 Risk Management		8,528	8,528	
431 Equal Opportunity & Diversity		1,562	1,562	
Total Allocated Additions:	104,045	155,455	259,500	259,500
Total To Be Allocated:	2,490,963	155,455		2,646,418

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	1,280,165	0	1,280,165
Fringe Benefits	115,409	0	115,409
Other Expense & Cost			
Retirement Contribution	428,594	0	428,594
Life and Health Insurance	217,281	0	217,281
Workers' Compensation	19,593	0	19,593
Professional Service	273,015	0	273,015
Travel and Per Diem	5,757	0	5,757
Postage	128	0	128
Rentals and Leases	1,794	0	1,794
Insurance	3,200	0	3,200
Repair and Maintenance	26,100	0	26,100
Printing and Graphics	3,574	0	3,574
Other Current Charge	4,662	0	4,662
Office Supplies & Minor Equipment	5,756	0	5,756
Publications, Subscriptions, & Membershi	1,890	0	1,890
*Major Machinery and Equipment	3,441	3,441	0
*Depreciation	5,056	5,056	0
Departmental Totals			
Total Expenditures	2,395,415	8,497	2,386,918
Deductions			
Total Deductions	(8,497)	(8,497)	0
Functional Cost			
Functional Cost	2,386,918	0	2,386,918
Allocation Step 1			
Inbound- All Others	104,045	104,045	0
Reallocate Admin Costs	(104,045)	(104,045)	104,045
1st Allocation	2,490,963	0	2,490,963



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	155,455	155,455	0
Reallocate Admin Costs		(155,455)	155,455
2nd Allocation	155,455	0	155,455
Total For 00120 231 Management and Budget			
Total Allocated	2,646,418	0	2,646,418



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget**

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4	0.5340	13,303		13,303		13,303
131 City Attorney	20	2.6702	66,514		66,514		66,514
150 City Manager's Office	7	0.9346	23,280		23,280		23,280
150.2 Agenda Coordination	1	0.1335	3,326		3,326		3,326
160 Finance - Director's Office	8	1.0681	26,606		26,606		26,606
171-4 Human Resources	8	1.0681	26,606		26,606		26,606
231 Management and Budget	2	0.2670	6,651		6,651		6,651
241 GSA - Administration	6	0.8011	19,954		19,954	1,334	21,288
251 Information Technology	10	1.3351	33,257		33,257	2,224	35,481
271 Auditor General	5	0.6676	16,629		16,629	1,112	17,741
431 Equal Opportunity & Diversity	2	0.2670	6,651		6,651	445	7,096
371 Grants Administration	4	0.5340	13,303		13,303	890	14,193
101 MAYOR	4	0.5340	13,303		13,303	890	14,193
111-5 COMMISSIONERS	19	2.5367	63,189		63,189	4,226	67,415
151 NET - NEIGHBORHOOD	19	2.5367	63,189		63,189	4,226	67,415
150.3 OFFICE OF FILM AND	3	0.4005	9,977		9,977	667	10,644
181-9 FIRE-RESCUE	39	5.2069	129,703		129,703	8,673	138,376
190-1 POLICE	353	47.1298	1,173,978		1,173,978	78,505	1,252,483
201-9 PUBLIC WORKS	31	4.1389	103,097		103,097	6,894	109,991
211-3 SOLID WASTE	18	2.4032	59,863		59,863	4,003	63,866
221 DEPT OF REAL ESTATE & ASSET	43	5.7410	143,006		143,006	9,563	152,569
281-4 BUILDING	21	2.8037	69,840		69,840	4,670	74,510
291-8 PARKS & RECREATION	88	11.7490	292,663		292,663	19,571	312,234
341.351-5 PLANNING & ZONING	19	2.5367	63,189		63,189	4,226	67,415
381 COMMUNICATIONS	5	0.6676	16,629		16,629	1,112	17,741



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	2	0.2670	6,651		6,651	445	7,096
441 RESILIENCY AND SUSTAINABILITY	4	0.5340	13,303		13,303	890	14,193
910 CD-COMMUNITY & ECONOMIC	3	0.4005	9,977		9,977	667	10,644
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1335	3,326		3,326	222	3,548
SubTotal	749	100.0000	2,490,963		2,490,963	155,455	2,646,418
Total	749	100.0000	2,490,963		2,490,963	155,455	2,646,418

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
121 City Clerk	13,303	13,303
131 City Attorney	66,514	66,514
150 City Manager's Office	23,280	23,280
150.2 Agenda Coordination	3,326	3,326
160 Finance - Director's Office	26,606	26,606
171-4 Human Resources	26,606	26,606
231 Management and Budget	6,651	6,651
241 GSA - Administration	21,288	21,288
251 Information Technology	35,481	35,481
271 Auditor General	17,741	17,741
431 Equal Opportunity &	7,096	7,096
371 Grants Administration	14,193	14,193
101 MAYOR	14,193	14,193
111-5 COMMISSIONERS	67,415	67,415
151 NET - NEIGHBORHOOD	67,415	67,415
150.3 OFFICE OF FILM AND	10,644	10,644
181-9 FIRE-RESCUE	138,376	138,376
190-1 POLICE	1,252,483	1,252,483
201-9 PUBLIC WORKS	109,991	109,991
211-3 SOLID WASTE	63,866	63,866
221 DEPT OF REAL ESTATE	152,569	152,569
281-4 BUILDING	74,510	74,510
291-8 PARKS &	312,234	312,234
341.351-5 PLANNING &	67,415	67,415
381 COMMUNICATIONS	17,741	17,741
401 CIP &	7,096	7,096
441 OFFICE OF RESILIENCY	14,193	14,193
910 CD-COMMUNITY &	10,644	10,644
950 CIVILIAN	3,548	3,548



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .5 - Allocation Summary
For Department 231 Management and Budget

Receiving Department	Total	Budget Requests
Direct Billed	0	0
Total	<u>2,646,418</u>	<u>2,646,418</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,736,572			3,736,572
Major Machinery and Equipment	(493,906)			
Capital Outlay	(362,449)			
Depreciation	(872,976)			
Total Deductions:	(1,729,331)			(1,729,331)
Building Depreciation	1,592		1,592	
Equipment Depreciation	1,014,862		1,014,862	
131 City Attorney	51,631	5,425	57,056	
141 Civil Service Board	550	59	609	
150 City Manager's Office	5,207	566	5,773	
150.2 Agenda Coordination	2,017	368	2,385	
160 Finance - Director's Office	1,036	77	1,113	
161 Finance - General Accounting	7,043	1,143	8,186	
162 Finance - Treasury Management	2,444	417	2,861	
163 Finance - Financial System Services	1,869	408	2,277	
171-4 Human Resources	6,245	606	6,851	
231 Management and Budget	19,954	1,334	21,288	
243 GSA - Miami Riverside Center		5,743	5,743	
244 GSA - Graphics		40	40	
246 GSA - Light Fleet		462,818	462,818	
247 GSA - Heavy Fleet		291,475	291,475	
251 Information Technology		272,037	272,037	
261 Procurement		35,751	35,751	
271 Auditor General		3,432	3,432	
301-3 Risk Management		11,890	11,890	
431 Equal Opportunity & Diversity		608	608	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 241 GSA - Administration**

Total Allocated Additions:	1,114,450	1,094,197	2,208,647	2,208,647
Total To Be Allocated:	3,121,691	1,094,197		4,215,888



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	745,325	0	745,325
Fringe Benefits	58,179	0	58,179
Other Expense & Cost			
Retirement Contribution	229,100	0	229,100
Life and Health Insurance	108,600	0	108,600
Workers' Compensation	41,100	0	41,100
Professional Service	180,140	0	180,140
Travel and Per Diem	154	0	154
Communications & Relations	2,457	0	2,457
Postage	48	0	48
Utility Services	91,274	0	91,274
Rentals and Leases	1,233	0	1,233
Insurance	21,600	0	21,600
Repair and Maintenance	404,762	0	404,762
Other Current Charge	625	0	625
Office Supplies & Minor Equipment	69,278	0	69,278
Other Materials & Supplies	53,366	0	53,366
*Major Machinery and Equipment	493,906	493,906	0
*Capital Outlay	362,449	362,449	0
*Depreciation	872,976	872,976	0
Departmental Totals			
Total Expenditures	3,736,572	1,729,331	2,007,241
Deductions			
Total Deductions	(1,729,331)	(1,729,331)	0
Functional Cost			
Functional Cost	2,007,241	0	2,007,241
Allocation Step 1			
Inbound- All Others	1,114,450	1,114,450	0
Reallocate Admin Costs		(1,114,450)	1,114,450
1st Allocation	3,121,691	0	3,121,691



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<hr/>			
Allocation Step 2			
Inbound- All Others	1,094,197	1,094,197	0
Reallocate Admin Costs		(1,094,197)	1,094,197
2nd Allocation	1,094,197	0	1,094,197
<hr/>			
Total For 00130 241 GSA - Administration			
Total Allocated	4,215,888	0	4,215,888



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	9	6.8702	214,467		214,467	75,174	289,641
244 GSA - Graphics	5	3.8168	119,149		119,149	41,763	160,912
246 GSA - Light Fleet	35	26.7176	834,040		834,040	292,343	1,126,383
247 GSA - Heavy Fleet	35	26.7176	834,040		834,040	292,343	1,126,383
242 GSA PROPERTY MNGT	38	29.0076	905,528		905,528	317,400	1,222,928
245 GSA COMMUNICATIONS SERVICES	9	6.8702	214,467		214,467	75,174	289,641
SubTotal	131	100.0000	3,121,691		3,121,691	1,094,197	4,215,888
Total	131	100.0000	3,121,691		3,121,691	1,094,197	4,215,888

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	289,641	289,641
244 GSA - Graphics	160,912	160,912
246 GSA - Light Fleet	1,126,383	1,126,383
247 GSA - Heavy Fleet	1,126,383	1,126,383
242 GSA PROPERTY MNGT	1,222,928	1,222,928
245 GSA	289,641	289,641
Direct Billed	0	0
Total	4,215,888	4,215,888



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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,565,151			1,565,151
Major Machinery and Equipment	(25,067)			
Capital Outlay	(33,776)			
Depreciation	(12,828)			
Total Deductions:	(71,671)			(71,671)
Building Depreciation	12,777		12,777	
Equipment Depreciation	120,222		120,222	
141 Civil Service Board	708	76	784	
150 City Manager's Office	6,694	728	7,422	
160 Finance - Director's Office	1,332	99	1,431	
161 Finance - General Accounting	5,548	843	6,391	
162 Finance - Treasury Management	1,537	262	1,799	
163 Finance - Financial System Services	1,405	303	1,708	
171-4 Human Resources	8,259	802	9,061	
241 GSA - Administration	214,467	75,174	289,641	
243 GSA - Miami Riverside Center		45,950	45,950	
261 Procurement		18,450	18,450	
271 Auditor General		2,554	2,554	
301-3 Risk Management		4,288	4,288	
431 Equal Opportunity & Diversity		781	781	
Total Allocated Additions:	372,949	150,310	523,259	523,259
Total To Be Allocated:	1,866,429	150,310		2,016,739



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	350,477	133,181	175,239	42,057
Fringe Benefits	26,248	9,974	13,124	3,150
Other Expense & Cost				
Retirement Contribution	126,500	48,070	63,250	15,180
Life and Health Insurance	93,100	35,378	46,550	11,172
Workers' Compensation	22,600	8,588	11,300	2,712
Professional Service	342,781	130,257	171,390	41,134
Utility Services	438,761	166,729	219,381	52,651
Rentals and Leases	5,444	2,069	2,722	653
Repair and Maintenance	83,041	31,556	41,520	9,965
Other Current Charges	714	271	357	86
Office Supplies & Minor Equipment	1,889	718	944	227
Other Materials & Supplies	755	287	377	91
Publications, Subscriptions, & Membershi	1,170	445	585	140
*Major Machinery and Equipment	25,067	25,067	0	0
*Capital Outlay	33,776	33,776	0	0
*Depreciation	12,828	12,828	0	0
Departmental Totals				
Total Expenditures	1,565,151	639,194	746,739	179,218
Deductions				
Total Deductions	(71,671)	(71,671)	0	0
Functional Cost				
Functional Cost	1,493,480	567,523	746,739	179,218
Allocation Step 1				
Inbound- All Others	372,949	372,949	0	0
Reallocate Admin Costs		(940,472)	758,445	182,027
1st Allocation	1,866,429	0	1,505,184	361,245



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Allocation Step 2				
Inbound- All Others	150,310	150,310	0	0
Reallocate Admin Costs		(150,310)	121,218	29,092
2nd Allocation	150,310	0	121,218	29,092
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	2,016,739	0	1,626,402	390,337



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	7.5766	114,042		114,042		114,042
141 Civil Service Board	1,144	0.7527	11,329		11,329		11,329
150 City Manager's Office	5,694	3.7462	56,387		56,387		56,387
150.2 Agenda Coordination	275	0.1809	2,723		2,723		2,723
160 Finance - Director's Office	1,371	0.9020	13,577		13,577		13,577
161 Finance - General Accounting	10,055	6.6154	99,574		99,574		99,574
162 Finance - Treasury Management	4,114	2.7067	40,741		40,741		40,741
163 Finance - Financial System Services	914	0.6013	9,051		9,051		9,051
171-4 Human Resources	9,316	6.1292	92,256		92,256		92,256
231 Management and Budget	2,590	1.7040	25,649		25,649		25,649
241 GSA - Administration	578	0.3803	5,724		5,724		5,724
243 GSA - Miami Riverside Center	4,640	3.0528	45,950		45,950		45,950
251 Information Technology	11,964	7.8714	118,479		118,479	14,533	133,012
261 Procurement	2,621	1.7244	25,956		25,956	3,184	29,140
271 Auditor General	5,161	3.3955	51,109		51,109	6,269	57,378
301-3 Risk Management	2,907	1.9126	28,788		28,788	3,531	32,319
431 Equal Opportunity & Diversity	952	0.6263	9,428		9,428	1,156	10,584
371 Grants Administration	1,624	1.0685	16,082		16,082	1,973	18,055
150.3 OFFICE OF FILM AND	348	0.2290	3,446		3,446	423	3,869
152 CODE COMPLIANCE	2,436	1.6027	24,124		24,124	2,959	27,083
181-9 FIRE-RESCUE	11,459	7.5391	113,478		113,478	13,920	127,398
190-1 POLICE	2,800	1.8422	27,728		27,728	3,401	31,129
201-9 PUBLIC WORKS	6,469	4.2561	64,062		64,062	7,858	71,920
221 DEPT OF REAL ESTATE & ASSET	7,708	5.0713	76,332		76,332	9,363	85,695
281-4 BUILDING	13,749	9.0457	136,152		136,152	16,703	152,855



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
291-8 PARKS & RECREATION	3,462	2.2777	34,284		34,284	4,206	38,490
341.351-5 PLANNING & ZONING	10,592	6.9687	104,892		104,892	12,867	117,759
381 COMMUNICATIONS	1,907	1.2547	18,885		18,885	2,317	21,202
401 CIP & TRANSPORTATION	7,946	5.2278	78,689		78,689	9,653	88,342
910 CD-COMMUNITY & ECONOMIC	5,033	3.3119	49,850		49,850	6,115	55,965
980 ND - NON DEPARTMENTAL	648	0.4263	6,417		6,417	787	7,204
SubTotal	151,993	100.0000	1,505,184		1,505,184	121,218	1,626,402
Total	151,993	100.0000	1,505,184		1,505,184	121,218	1,626,402

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	3,825	1.4856	5,367	-3,825	1,542		1,542
131 City Attorney	23	0.0091	33	-24	9		9
141 Civil Service Board	14	0.0056	20	-15	5		5
150 City Manager's Office	477	0.1853	669	-477	192		192
150.2 Agenda Coordination	99	0.0385	139	-99	40		40
160 Finance - Director's Office	9,594	3.7265	13,462	-9,595	3,867		3,867
162 Finance - Treasury Management	11,945	4.6396	16,760	-11,946	4,814		4,814
171-4 Human Resources	2,276	0.8840	3,193	-2,276	917		917
231 Management and Budget	128	0.0498	180	-128	52		52
241 GSA - Administration	47	0.0185	67	-48	19		19
251 Information Technology	22	0.0089	32	-23	9	3	12
261 Procurement	522	0.2029	733	-522	211	66	277
271 Auditor General	9	0.0037	13	-9	4	1	5
301-3 Risk Management	5,431	2.1095	7,621	-5,432	2,189	690	2,879
431 Equal Opportunity & Diversity	136	0.0531	192	-137	55	17	72
371 Grants Administration	1,042	0.4050	1,463	-1,043	420	132	552
101 MAYOR	308	0.1197	432	-308	124	39	163
111-5 COMMISSIONERS	424	0.1650	596	-425	171	54	225
151 NET - NEIGHBORHOOD	127	0.0496	179	-128	51	16	67
152 CODE COMPLIANCE	47,871	18.5925	67,164	-47,872	19,292	6,080	25,372
181-9 FIRE-RESCUE	3,206	1.2453	4,499	-3,206	1,293	407	1,700
190-1 POLICE	35,390	13.7449	49,653	-35,390	14,263	4,495	18,758
201-9 PUBLIC WORKS	1,651	0.6415	2,317	-1,652	665	210	875
211-3 SOLID WASTE	17,029	6.6137	23,892	-17,029	6,863	2,163	9,026
221 DEPT OF REAL ESTATE & ASSET	4,932	1.9156	6,920	-4,932	1,988	626	2,614



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
281-4 BUILDING	6,152	2.3894	8,631	-6,152	2,479	781	3,260
291-8 PARKS & RECREATION	1,117	0.4341	1,568	-1,118	450	142	592
341.351-5 PLANNING & ZONING	80,868	31.4075	113,460	-80,868	32,592	10,273	42,865
381 COMMUNICATIONS	5	0.0023	8	-6	2	1	3
401 CIP & TRANSPORTATION	1,581	0.6142	2,219	-1,581	638	201	839
910 CD-COMMUNITY & ECONOMIC	4,282	1.6632	6,008	-4,282	1,726	544	2,270
920 CRA - COMMUNITY	144	0.0560	202	-144	58	18	76
940 VIRGINIA KEY	328	0.1276	461	-328	133	42	175
950 CIVILIAN INVESTIGATIVE PANEL	188	0.0730	264	-188	76	24	100
960 PENSION	16,270	6.3193	22,828	-16,271	6,557	2,067	8,624
SubTotal	257,478	100.0000	361,245	-257,479	103,766	29,092	132,858
Direct Billed				257,479	257,479		257,479
Total	257,478	100.0000	361,245		361,245	29,092	390,337

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	1,542	0	1,542
131 City Attorney	114,051	114,042	9
141 Civil Service Board	11,334	11,329	5
150 City Manager's Office	56,579	56,387	192
150.2 Agenda Coordination	2,763	2,723	40
160 Finance - Director's Office	17,444	13,577	3,867
161 Finance - General	99,574	99,574	0
162 Finance - Treasury	45,555	40,741	4,814
163 Finance - Financial	9,051	9,051	0
171-4 Human Resources	93,173	92,256	917
231 Management and Budget	25,701	25,649	52
241 GSA - Administration	5,743	5,724	19
243 GSA - Miami Riverside	45,950	45,950	0
251 Information Technology	133,024	133,012	12
261 Procurement	29,417	29,140	277
271 Auditor General	57,383	57,378	5
301-3 Risk Management	35,198	32,319	2,879
431 Equal Opportunity &	10,656	10,584	72
371 Grants Administration	18,607	18,055	552
101 MAYOR	163	0	163
111-5 COMMISSIONERS	225	0	225
151 NET - NEIGHBORHOOD	67	0	67
150.3 OFFICE OF FILM AND	3,869	3,869	0
152 CODE COMPLIANCE	52,455	27,083	25,372
181-9 FIRE-RESCUE	129,098	127,398	1,700
190-1 POLICE	49,887	31,129	18,758
201-9 PUBLIC WORKS	72,795	71,920	875
211-3 SOLID WASTE	9,026	0	9,026
221 DEPT OF REAL ESTATE	88,309	85,695	2,614
281-4 BUILDING	156,115	152,855	3,260
291-8 PARKS &	39,082	38,490	592
341.351-5 PLANNING &	160,624	117,759	42,865
381 COMMUNICATIONS	21,205	21,202	3



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
401 CIP &	89,181	88,342	839
910 CD-COMMUNITY &	58,235	55,965	2,270
920 CRA - COMMUNITY	76	0	76
940 VIRGINIA KEY	175	0	175
950 CIVILIAN	100	0	100
960 PENSION	8,624	0	8,624
980 ND - NON	7,204	7,204	0
Direct Billed	257,479	0	257,479
Total	2,016,739	1,626,402	390,337



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	646,664			646,664
Major Machinery and Equipment	(27,057)			
Depreciation	(43,170)			
Total Deductions:	(70,227)			(70,227)
Equipment Depreciation	31,529		31,529	
141 Civil Service Board	393	42	435	
150 City Manager's Office	3,719	404	4,123	
160 Finance - Director's Office	740	55	795	
161 Finance - General Accounting	2,978	483	3,461	
162 Finance - Treasury Management	816	139	955	
163 Finance - Financial System Services	727	157	884	
171-4 Human Resources	4,726	459	5,185	
241 GSA - Administration	119,149	41,763	160,912	
244 GSA - Graphics		5	5	
261 Procurement		12,498	12,498	
271 Auditor General		986	986	
301-3 Risk Management		2,370	2,370	
431 Equal Opportunity & Diversity		434	434	
Total Allocated Additions:	164,777	59,795	224,572	224,572
Total To Be Allocated:	741,214	59,795		801,009



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	285,522	0	285,522
Fringe Benefits	21,107	0	21,107
Other Expense & Cost			
Retirement Contribution	114,700	0	114,700
Life and Health Insurance	62,100	0	62,100
Workers' Compensation	18,600	0	18,600
Professional Service	22,342	0	22,342
Rentals and Leases	734	0	734
Repair and Maintenance	8,261	0	8,261
Printing and Graphics	34,132	0	34,132
Office Supplies & Minor Equipment	2,621	0	2,621
Other Materials and Supplies	374	0	374
Publications, Subscriptions, & Membershi	5,944	0	5,944
*Major Machinery and Equipment	27,057	27,057	0
*Depreciation	43,170	43,170	0
Departmental Totals			
Total Expenditures	646,664	70,227	576,437
Deductions			
Total Deductions	(70,227)	(70,227)	0
Functional Cost			
Functional Cost	576,437	0	576,437
Allocation Step 1			
Inbound- All Others	164,777	164,777	0
Reallocate Admin Costs		(164,777)	164,777
1st Allocation	741,214	0	741,214
Allocation Step 2			
Inbound- All Others	59,795	59,795	0
Reallocate Admin Costs		(59,795)	59,795
2nd Allocation	59,795	0	59,795



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Total For 00150 244 GSA - Graphics			
Total Allocated	801,009	0	801,009



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	157	0.0448	332	-157	175		175
131 City Attorney	65	0.0186	138	-65	73		73
150 City Manager's Office	487	0.1389	1,029	-487	542		542
150.2 Agenda Coordination	1,323	0.3772	2,796	-1,324	1,472		1,472
160 Finance - Director's Office	103	0.0294	218	-103	115		115
161 Finance - General Accounting	17	0.0048	36	-17	19		19
162 Finance - Treasury Management	276	0.0789	585	-277	308		308
171-4 Human Resources	426	0.1215	901	-426	475		475
231 Management and Budget	20	0.0058	43	-20	23		23
241 GSA - Administration	36	0.0103	76	-36	40		40
244 GSA - Graphics	4	0.0013	10	-5	5		5
246 GSA - Light Fleet	6	0.0020	15	-7	8	1	9
251 Information Technology	171	0.0487	361	-171	190	29	219
261 Procurement	328	0.0936	694	-329	365	56	421
271 Auditor General	2	0.0008	6	-3	3		3
301-3 Risk Management	226	0.0646	479	-227	252	39	291
431 Equal Opportunity & Diversity	20	0.0059	43	-21	22	4	26
371 Grants Administration	354	0.1009	748	-354	394	61	455
101 MAYOR	139	0.0397	294	-139	155	24	179
111-5 COMMISSIONERS	736	0.2098	1,555	-736	819	126	945
151 NET - NEIGHBORHOOD	88	0.0251	186	-88	98	15	113
152 CODE COMPLIANCE	182	0.0521	386	-183	203	31	234
181-9 FIRE-RESCUE	940	0.2680	1,986	-940	1,046	162	1,208
190-1 POLICE	4,695	1.3380	9,918	-4,695	5,223	807	6,030
201-9 PUBLIC WORKS	237	0.0676	501	-237	264	41	305



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
211-3 SOLID WASTE	690	0.1967	1,458	-690	768	119	887
221 DEPT OF REAL ESTATE & ASSET	571	0.1627	1,206	-571	635	98	733
242 GSA PROPERTY MNGT	89	0.0255	189	-89	100	15	115
281-4 BUILDING	665	0.1896	1,405	-665	740	114	854
291-8 PARKS & RECREATION	334,988	95.4613	707,572	-334,988	372,584	57,561	430,145
341.351-5 PLANNING & ZONING	1,868	0.5325	3,947	-1,869	2,078	321	2,399
381 COMMUNICATIONS	10	0.0031	23	-11	12	2	14
401 CIP & TRANSPORTATION	438	0.1250	927	-439	488	75	563
910 CD-COMMUNITY & ECONOMIC	485	0.1383	1,025	-485	540	83	623
920 CRA - COMMUNITY	4	0.0012	9	-4	5	1	6
950 CIVILIAN INVESTIGATIVE PANEL	55	0.0158	117	-55	62	10	72
SubTotal	350,915	100.0000	741,214	-350,913	390,301	59,795	450,096
Direct Billed				350,913	350,913		350,913
Total	350,915	100.0000	741,214		741,214	59,795	801,009

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	175	175
131 City Attorney	73	73
150 City Manager's Office	542	542
150.2 Agenda Coordination	1,472	1,472
160 Finance - Director's Office	115	115
161 Finance - General	19	19
162 Finance - Treasury	308	308
171-4 Human Resources	475	475
231 Management and Budget	23	23
241 GSA - Administration	40	40
244 GSA - Graphics	5	5
246 GSA - Light Fleet	9	9
251 Information Technology	219	219
261 Procurement	421	421
271 Auditor General	3	3
301-3 Risk Management	291	291
431 Equal Opportunity &	26	26
371 Grants Administration	455	455
101 MAYOR	179	179
111-5 COMMISSIONERS	945	945
151 NET - NEIGHBORHOOD	113	113
152 CODE COMPLIANCE	234	234
181-9 FIRE-RESCUE	1,208	1,208
190-1 POLICE	6,030	6,030
201-9 PUBLIC WORKS	305	305
211-3 SOLID WASTE	887	887
221 DEPT OF REAL ESTATE	733	733
242 GSA PROPERTY MNGT	115	115
281-4 BUILDING	854	854
291-8 PARKS &	430,145	430,145
341.351-5 PLANNING &	2,399	2,399
381 COMMUNICATIONS	14	14
401 CIP &	563	563



All Monetary Values Are \$ Dollars
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .5 - Allocation Summary
For Department 244 GSA - Graphics

Receiving Department	Total	Graphics Services
910 CD-COMMUNITY &	623	623
920 CRA - COMMUNITY	6	6
950 CIVILIAN	72	72
Direct Billed	350,913	350,913
Total	801,009	801,009



**CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,407,481			11,407,481
Major Machinery and Equipment	(3,934,086)			
Depreciation	(2,515,183)			
Total Deductions:	(6,449,269)			(6,449,269)
Equipment Depreciation	4,267,916		4,267,916	
141 Civil Service Board	2,752	294	3,046	
150 City Manager's Office	26,034	2,830	28,864	
160 Finance - Director's Office	5,179	386	5,565	
161 Finance - General Accounting	91,697	14,794	106,491	
162 Finance - Treasury Management	8,053	1,372	9,425	
163 Finance - Financial System Services	3,301	722	4,023	
171-4 Human Resources	32,958	3,198	36,156	
241 GSA - Administration	834,040	292,343	1,126,383	
244 GSA - Graphics	8	1	9	
261 Procurement		57,135	57,135	
271 Auditor General		8,478	8,478	
301-3 Risk Management		18,878	18,878	
431 Equal Opportunity & Diversity		3,038	3,038	
Total Allocated Additions:	5,271,938	403,469	5,675,407	5,675,407
Total To Be Allocated:	10,230,150	403,469		10,633,619



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	1,766,348	0	1,766,348
Fringe Benefits	163,695	0	163,695
Other Expense & Cost			
Retirement Contribution	663,700	0	663,700
Life and Health Insurance	426,800	0	426,800
Workers' Compensation	120,500	0	120,500
Professional Service	61,744	0	61,744
Travel and Per Diem	3,506	0	3,506
Rentals and Leases	1,469	0	1,469
Repair and Maintenance	1,597,818	0	1,597,818
Other Current Charge	1,831	0	1,831
Office Supplies & Minor Equipment	127,146	0	127,146
Other Materials & Supplies	6,256	0	6,256
Publications, Subscriptions, & Membershi	17,399	0	17,399
*Major Machinery and Equipment	3,934,086	3,934,086	0
*Depreciation	2,515,183	2,515,183	0
Departmental Totals			
Total Expenditures	11,407,481	6,449,269	4,958,212
Deductions			
Total Deductions	(6,449,269)	(6,449,269)	0
Functional Cost			
Functional Cost	4,958,212	0	4,958,212
Allocation Step 1			
Inbound- All Others	5,271,938	5,271,938	0
Reallocate Admin Costs		(5,271,938)	5,271,938
1st Allocation	10,230,150	0	10,230,150



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<hr/>			
Allocation Step 2			
Inbound- All Others	403,469	403,469	0
Reallocate Admin Costs		(403,469)	403,469
2nd Allocation	403,469	0	403,469
Total For 00160 246 GSA - Light Fleet			
Total Allocated	10,633,619	0	10,633,619



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	1,888	0.0482	4,928	-1,889	3,039		3,039
241 GSA - Administration	287,664	7.3360	750,483	-287,665	462,818		462,818
251 Information Technology	10,307	0.2629	26,892	-10,308	16,584	1,145	17,729
261 Procurement	492	0.0126	1,286	-493	793	55	848
301-3 Risk Management	1,740	0.0444	4,542	-1,741	2,801	193	2,994
101 MAYOR	8,247	0.2103	21,516	-8,247	13,269	916	14,185
111-5 COMMISSIONERS	17,402	0.4438	45,401	-17,402	27,999	1,933	29,932
151 NET - NEIGHBORHOOD	203,931	5.2006	532,034	-203,932	328,102	22,656	350,758
150.3 OFFICE OF FILM AND	2,022	0.0516	5,277	-2,023	3,254	225	3,479
152 CODE COMPLIANCE	121,563	3.1001	317,144	-121,563	195,581	13,505	209,386
181-9 FIRE-RESCUE	290,076	7.3975	756,775	-290,076	466,699	32,226	499,640
190-1 POLICE	2,006,392	51.1669	5,234,440	-2,006,393	3,228,047	222,903	3,455,896
201-9 PUBLIC WORKS	186,601	4.7587	486,822	-186,602	300,220	20,731	320,951
211-3 SOLID WASTE	139,909	3.5679	365,006	-139,909	225,097	15,543	240,640
221 DEPT OF REAL ESTATE & ASSET	6,489	0.1655	16,931	-6,490	10,441	721	11,162
281-4 BUILDING	84,484	2.1545	220,409	-84,484	135,925	9,386	145,311
291-8 PARKS & RECREATION	514,942	13.1320	1,343,424	-514,943	828,481	57,208	885,689
341.351-5 PLANNING & ZONING	846	0.0216	2,209	-847	1,362	94	1,456
381 COMMUNICATIONS	7,532	0.1921	19,651	-7,532	12,119	837	12,956
401 CIP & TRANSPORTATION	17,114	0.4364	44,649	-17,114	27,535	1,901	29,436
910 CD-COMMUNITY & ECONOMIC	5,593	0.1426	14,592	-5,593	8,999	621	9,620
920 CRA - COMMUNITY	2,047	0.0522	5,342	-2,047	3,295	227	3,522
950 CIVILIAN INVESTIGATIVE PANEL	3,985	0.1016	10,397	-3,985	6,412	443	6,855
SubTotal	3,921,278	100.0000	10,230,150	-3,921,278	6,308,872	403,469	6,722,341
Direct Billed				3,921,278	3,921,278		3,921,278



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	3,921,278	100.0000	10,230,150		10,230,150	403,469	10,633,619

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	3,039	3,039
241 GSA - Administration	462,818	462,818
251 Information Technology	17,729	17,729
261 Procurement	848	848
301-3 Risk Management	2,994	2,994
101 MAYOR	14,185	14,185
111-5 COMMISSIONERS	29,932	29,932
151 NET - NEIGHBORHOOD	350,758	350,758
150.3 OFFICE OF FILM AND	3,479	3,479
152 CODE COMPLIANCE	209,086	209,086
181-9 FIRE-RESCUE	498,925	498,925
190-1 POLICE	3,450,950	3,450,950
201-9 PUBLIC WORKS	320,951	320,951
211-3 SOLID WASTE	240,640	240,640
221 DEPT OF REAL ESTATE	11,162	11,162
281-4 BUILDING	145,311	145,311
291-8 PARKS &	885,689	885,689
341.351-5 PLANNING &	1,456	1,456
381 COMMUNICATIONS	12,956	12,956
401 CIP &	29,436	29,436
910 CD-COMMUNITY &	9,620	9,620
920 CRA - COMMUNITY	3,522	3,522
950 CIVILIAN	6,855	6,855
Direct Billed	3,921,278	3,921,278
Total	10,633,619	10,633,619



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,805,994			7,805,994
Major Machinery and Equipment	(12,623)			
Depreciation	(81,050)			
Total Deductions:	(93,673)			(93,673)
Equipment Depreciation	1,539,928		1,539,928	
141 Civil Service Board	2,752	294	3,046	
150 City Manager's Office	26,034	2,830	28,864	
160 Finance - Director's Office	5,179	386	5,565	
161 Finance - General Accounting	54,656	8,055	62,711	
162 Finance - Treasury Management	7,039	1,199	8,238	
163 Finance - Financial System Services	2,750	599	3,349	
171-4 Human Resources	33,081	3,210	36,291	
241 GSA - Administration	834,040	292,343	1,126,383	
261 Procurement		80,048	80,048	
271 Auditor General		13,187	13,187	
301-3 Risk Management		17,043	17,043	
431 Equal Opportunity & Diversity		3,038	3,038	
Total Allocated Additions:	2,505,459	422,232	2,927,691	2,927,691
Total To Be Allocated:	10,217,780	422,232		10,640,012



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	1,773,868	0	1,773,868
Fringe Benefits	161,176	0	161,176
Other Expense & Cost			
Retirement Contribution	676,300	0	676,300
Life and Health Insurance	442,300	0	442,300
Workers' Compensation	120,400	0	120,400
Professional Service	20,952	0	20,952
Utility Services	2,137	0	2,137
Rentals and Leases	734	0	734
Repair and Maintenance	2,403,792	0	2,403,792
Other Current Charge	1,800	0	1,800
Office Supplies & Minor Equipment	165,536	0	165,536
Other Materials & Supplies	1,920,995	0	1,920,995
Publications, Subscriptions, & Membershi	22,331	0	22,331
*Major Machinery and Equipment	12,623	12,623	0
*Depreciation	81,050	81,050	0
Departmental Totals			
Total Expenditures	7,805,994	93,673	7,712,321
Deductions			
Total Deductions	(93,673)	(93,673)	0
Functional Cost			
Functional Cost	7,712,321	0	7,712,321
Allocation Step 1			
Inbound- All Others	2,505,459	2,505,459	0
Reallocate Admin Costs		(2,505,459)	2,505,459
1st Allocation	10,217,780	0	10,217,780



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	422,232	422,232	0
Reallocate Admin Costs		(422,232)	422,232
2nd Allocation	422,232	0	422,232
Total For 00170 247 GSA - Heavy Fleet			
<hr/> Total Allocated	10,640,012	0	10,640,012



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	589,416	8.6212	880,892	-589,417	291,475		291,475
181-9 FIRE-RESCUE	3,515	0.0514	5,254	-3,515	1,739	238	1,977
190-1 POLICE	39,827	0.5825	59,523	-39,828	19,695	2,692	22,387
201-9 PUBLIC WORKS	505,053	7.3872	754,811	-505,054	249,757	34,134	283,891
211-3 SOLID WASTE	4,760,647	69.6322	7,114,859	-4,760,647	2,354,212	321,746	2,675,958
291-8 PARKS & RECREATION	241,600	3.5338	361,076	-241,601	119,475	16,329	135,804
401 CIP & TRANSPORTATION	696,791	10.1917	1,041,365	-696,791	344,574	47,093	391,667
SubTotal	<u>6,836,853</u>	<u>100.0000</u>	<u>10,217,780</u>	<u>-6,836,853</u>	<u>3,380,927</u>	<u>422,232</u>	<u>3,803,159</u>
Direct Billed				6,836,853	6,836,853		6,836,853
Total	<u><u>6,836,853</u></u>	<u><u>100.0000</u></u>	<u><u>10,217,780</u></u>		<u><u>10,217,780</u></u>	<u><u>422,232</u></u>	<u><u>10,640,012</u></u>

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	291,475	291,475
181-9 FIRE-RESCUE	1,977	1,977
190-1 POLICE	22,387	22,387
201-9 PUBLIC WORKS	283,891	283,891
211-3 SOLID WASTE	2,675,958	2,675,958
291-8 PARKS &	135,804	135,804
401 CIP &	391,667	391,667
Direct Billed	6,836,853	6,836,853
Total	10,640,012	10,640,012



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,504,963			10,504,963
Transfer and Others	(43)			
Major Machinery and Equipment	(71,250)			
Depreciation	(1,288,369)			
Total Deductions:	(1,359,662)			(1,359,662)
Building Depreciation	32,945		32,945	
Equipment Depreciation	1,247,466		1,247,466	
121 City Clerk	2,256	1,263	3,519	
131 City Attorney	26,384	2,772	29,156	
141 Civil Service Board	5,819	621	6,440	
150 City Manager's Office	55,043	5,982	61,025	
150.2 Agenda Coordination	1,344	245	1,589	
160 Finance - Director's Office	10,951	817	11,768	
161 Finance - General Accounting	27,742	4,466	32,208	
162 Finance - Treasury Management	4,482	734	5,216	
163 Finance - Financial System Services	12,038	2,557	14,595	
171-4 Human Resources	67,466	6,551	74,017	
231 Management and Budget	33,257	2,224	35,481	
243 GSA - Miami Riverside Center	118,488	14,536	133,024	
244 GSA - Graphics	190	29	219	
246 GSA - Light Fleet	16,584	1,145	17,729	
251 Information Technology		537,695	537,695	
261 Procurement		57,901	57,901	
271 Auditor General		15,638	15,638	
301-3 Risk Management		35,207	35,207	
431 Equal Opportunity & Diversity		6,423	6,423	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 251 Information Technology**

Total Allocated Additions:	1,662,455	696,806	2,359,261	2,359,261
Total To Be Allocated:	10,807,756	696,806		11,504,562



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Wages & Benefits					
Salaries	5,187,538	415,003	2,282,517	985,632	1,504,386
Fringe Benefits	423,504	33,880	186,342	80,466	122,816
Other Expense & Cost					
Retirement Contribution	1,852,800	148,224	815,232	352,032	537,312
Life and Health Insurance	915,600	73,248	402,864	173,964	265,524
Workers' Compensation	103,400	8,272	45,496	19,646	29,986
Professional Service	281,627	22,530	123,916	53,509	81,672
Travel and Per Diem	91,880	7,350	40,428	17,457	26,645
Communications & Relations	1,789	143	787	340	519
Postage	23	2	10	4	7
Rentals and Leases	1,794	144	789	341	520
Insurance	13,100	1,048	5,764	2,489	3,799
Repair and Maintenance	203,399	16,272	89,495	38,646	58,986
Advertising and Relations	208	17	91	40	60
Other Current Charges	17,477	1,398	7,690	3,321	5,068
Office Supplies & Minor Equipment	25,813	2,065	11,358	4,904	7,486
Publications, Subscriptions, & Membershi	25,349	2,028	11,154	4,816	7,351
*Transfer and Others	43	43	0	0	0
*Major Machinery and Equipment	71,250	71,250	0	0	0
*Depreciation	1,288,369	1,288,369	0	0	0
Departmental Totals					
Total Expenditures	10,504,963	2,091,286	4,023,933	1,737,607	2,652,137
Deductions					
Total Deductions	(1,359,662)	(1,359,662)	0	0	0
Functional Cost					
Functional Cost	9,145,301	731,624	4,023,933	1,737,607	2,652,137
Allocation Step 1					
Inbound- All Others	1,662,455	1,662,455	0	0	0
Reallocate Admin Costs		(2,394,079)	1,144,995	494,430	754,654
1st Allocation	10,807,756	0	5,168,928	2,232,037	3,406,791



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	696,806	696,806	0	0	0
Reallocate Admin Costs		(696,806)	333,255	143,906	219,645
2nd Allocation	696,806	0	333,255	143,906	219,645
Total For 00180 251 Information Technology					
Total Allocated	11,504,562	0	5,502,183	2,375,943	3,626,436



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.4047	20,917		20,917		20,917
131 City Attorney	101	1.5720	81,255		81,255		81,255
141 Civil Service Board	6	0.0934	4,827		4,827		4,827
150 City Manager's Office	47	0.7315	37,812		37,812		37,812
160 Finance - Director's Office	9	0.1401	7,241		7,241		7,241
161 Finance - General Accounting	67	1.0428	53,902		53,902		53,902
162 Finance - Treasury Management	27	0.4202	21,722		21,722		21,722
163 Finance - Financial System Services	6	0.0934	4,827		4,827		4,827
171-4 Human Resources	74	1.1518	59,533		59,533		59,533
231 Management and Budget	32	0.4981	25,744		25,744		25,744
241 GSA - Administration	121	1.8833	97,345		97,345		97,345
251 Information Technology	224	3.4864	180,209		180,209		180,209
261 Procurement	30	0.4669	24,135		24,135	1,759	25,894
271 Auditor General	18	0.2802	14,481		14,481	1,055	15,536
301-3 Risk Management	32	0.4981	25,744		25,744	1,876	27,620
431 Equal Opportunity & Diversity	8	0.1245	6,436		6,436	469	6,905
371 Grants Administration	56	0.8716	45,052		45,052	3,283	48,335
101 MAYOR	26	0.4047	20,917		20,917	1,524	22,441
111-5 COMMISSIONERS	66	1.0272	53,097		53,097	3,869	56,966
151 NET - NEIGHBORHOOD	96	1.4942	77,232		77,232	5,628	82,860
150.3 OFFICE OF FILM AND	7	0.1089	5,631		5,631	410	6,041
152 CODE COMPLIANCE	140	2.1790	112,630		112,630	8,207	120,837
181-9 FIRE-RESCUE	821	12.7782	660,496		660,496	48,127	708,623
190-1 POLICE	2,664	41.4629	2,143,193		2,143,193	156,162	2,299,355
201-9 PUBLIC WORKS	106	1.6498	85,277		85,277	6,214	91,491



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
211-3 SOLID WASTE	89	1.3852	71,601		71,601	5,217	76,818
221 DEPT OF REAL ESTATE & ASSET	76	1.1829	61,142		61,142	4,455	65,597
281-4 BUILDING	180	2.8016	144,810		144,810	10,552	155,362
291-8 PARKS & RECREATION	885	13.7743	711,985		711,985	51,879	763,864
341.351-5 PLANNING & ZONING	92	1.4319	74,014		74,014	5,393	79,407
381 COMMUNICATIONS	25	0.3891	20,113		20,113	1,466	21,579
401 CIP & TRANSPORTATION	63	0.9805	50,684		50,684	3,693	54,377
441 RESILIENCY AND SUSTAINABILITY	2	0.0311	1,609		1,609	117	1,726
910 CD-COMMUNITY & ECONOMIC	122	1.8988	98,149		98,149	7,152	105,301
920 CRA - COMMUNITY	25	0.3891	20,113		20,113	1,466	21,579
930 LIBERTY CITY	4	0.0623	3,218		3,218	234	3,452
940 VIRGINIA KEY	13	0.2023	10,459		10,459	762	11,221
950 CIVILIAN INVESTIGATIVE PANEL	13	0.2023	10,459		10,459	762	11,221
970 COMPONENT UNITS	26	0.4047	20,917		20,917	1,524	22,441
SubTotal	6,425	100.0000	5,168,928		5,168,928	333,255	5,502,183
Total	6,425	100.0000	5,168,928		5,168,928	333,255	5,502,183

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	21	0.7418	16,557		16,557		16,557
131 City Attorney	68	2.4020	53,613		53,613		53,613
141 Civil Service Board	5	0.1766	3,942		3,942		3,942
150 City Manager's Office	56	1.9781	44,152		44,152		44,152
163 Finance - Financial System Services	77	2.7199	60,709		60,709		60,709
171-4 Human Resources	45	1.5895	35,479		35,479		35,479
231 Management and Budget	16	0.5652	12,615		12,615		12,615
241 GSA - Administration	104	3.6736	81,996		81,996		81,996
251 Information Technology	85	3.0025	67,016		67,016		67,016
261 Procurement	22	0.7771	17,345		17,345	1,345	18,690
271 Auditor General	15	0.5298	11,826		11,826	917	12,743
301-3 Risk Management	25	0.8831	19,711		19,711	1,528	21,239
431 Equal Opportunity & Diversity	6	0.2119	4,731		4,731	367	5,098
371 Grants Administration	19	0.6711	14,980		14,980	1,162	16,142
101 MAYOR	18	0.6358	14,192		14,192	1,100	15,292
111-5 COMMISSIONERS	41	1.4483	32,326		32,326	2,506	34,832
151 NET - NEIGHBORHOOD	98	3.4617	77,266		77,266	5,991	83,257
150.3 OFFICE OF FILM AND	4	0.1413	3,154		3,154	245	3,399
152 CODE COMPLIANCE	27	0.9537	21,288		21,288	1,651	22,939
181-9 FIRE-RESCUE	489	17.2730	385,541		385,541	29,894	415,435
190-1 POLICE	933	32.9567	735,602		735,602	57,038	792,640
201-9 PUBLIC WORKS	71	2.5079	55,978		55,978	4,340	60,318
211-3 SOLID WASTE	64	2.2607	50,459		50,459	3,912	54,371
221 DEPT OF REAL ESTATE & ASSET	16	0.5652	12,615		12,615	978	13,593
281-4 BUILDING	79	2.7905	62,286		62,286	4,829	67,115



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
291-8 PARKS & RECREATION	193	6.8174	152,166		152,166	11,799	163,965
341.351-5 PLANNING & ZONING	79	2.7905	62,286		62,286	4,829	67,115
381 COMMUNICATIONS	14	0.4945	11,038		11,038	856	11,894
401 CIP & TRANSPORTATION	52	1.8368	40,998		40,998	3,179	44,177
441 RESILIENCY AND SUSTAINABILITY	2	0.0706	1,577		1,577	122	1,699
910 CD-COMMUNITY & ECONOMIC	38	1.3423	29,960		29,960	2,323	32,283
920 CRA - COMMUNITY	31	1.0950	24,441		24,441	1,895	26,336
940 VIRGINIA KEY	11	0.3886	8,673		8,673	672	9,345
950 CIVILIAN INVESTIGATIVE PANEL	7	0.2473	5,519		5,519	428	5,947
SubTotal	2,831	100.0000	2,232,037		2,232,037	143,906	2,375,943
Total	2,831	100.0000	2,232,037		2,232,037	143,906	2,375,943

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	184	0.8799	29,976		29,976		29,976
131 City Attorney	911	4.3564	148,412		148,412		148,412
141 Civil Service Board	20	0.0956	3,258		3,258		3,258
150 City Manager's Office	334	1.5972	54,412		54,412		54,412
150.2 Agenda Coordination	25	0.1195	4,073		4,073		4,073
160 Finance - Director's Office	59	0.2821	9,612		9,612		9,612
161 Finance - General Accounting	432	2.0658	70,377		70,377		70,377
162 Finance - Treasury Management	177	0.8464	28,835		28,835		28,835
163 Finance - Financial System Services	39	0.1865	6,354		6,354		6,354
171-4 Human Resources	523	2.5010	85,202		85,202		85,202
231 Management and Budget	246	1.1764	40,076		40,076		40,076
241 GSA - Administration	569	2.7209	92,696		92,696		92,696
251 Information Technology	1,783	8.5262	290,470		290,470		290,470
261 Procurement	252	1.2051	41,054		41,054	3,546	44,600
271 Auditor General	85	0.4065	13,847		13,847	1,196	15,043
301-3 Risk Management	300	1.4346	48,873		48,873	4,221	53,094
431 Equal Opportunity & Diversity	48	0.2295	7,820		7,820	675	8,495
371 Grants Administration	369	1.7645	60,114		60,114	5,192	65,306
101 MAYOR	190	0.9086	30,953		30,953	2,673	33,626
111-5 COMMISSIONERS	529	2.5296	86,180		86,180	7,443	93,623
151 NET - NEIGHBORHOOD	948	4.5333	154,439		154,439	13,339	167,778
150.3 OFFICE OF FILM AND	67	0.3204	10,915		10,915	943	11,858
152 CODE COMPLIANCE	719	3.4382	117,133		117,133	10,117	127,250
181-9 FIRE-RESCUE	4,321	20.6629	703,938		703,938	60,799	764,737
190-1 POLICE	2	0.0096	326		326	28	354



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
201-9 PUBLIC WORKS	834	3.9881	135,868		135,868	11,735	147,603
211-3 SOLID WASTE	463	2.2140	75,428		75,428	6,515	81,943
221 DEPT OF REAL ESTATE & ASSET	447	2.1375	72,821		72,821	6,290	79,111
281-4 BUILDING	1,588	7.5937	258,702		258,702	22,344	281,046
291-8 PARKS & RECREATION	1,919	9.1765	312,626		312,626	27,002	339,628
341.351-5 PLANNING & ZONING	1,128	5.3940	183,763		183,763	15,872	199,635
381 COMMUNICATIONS	136	0.6503	22,156		22,156	1,914	24,070
401 CIP & TRANSPORTATION	659	3.1513	107,358		107,358	9,273	116,631
910 CD-COMMUNITY & ECONOMIC	202	0.9660	32,908		32,908	2,842	35,750
920 CRA - COMMUNITY	122	0.5834	19,875		19,875	1,717	21,592
930 LIBERTY CITY	50	0.2391	8,146		8,146	704	8,850
940 VIRGINIA KEY	98	0.4686	15,965		15,965	1,379	17,344
950 CIVILIAN INVESTIGATIVE PANEL	94	0.4495	15,314		15,314	1,323	16,637
970 COMPONENT UNITS	40	0.1913	6,516		6,516	563	7,079
SubTotal	20,912	100.0000	3,406,791		3,406,791	219,645	3,626,436
Total	20,912	100.0000	3,406,791		3,406,791	219,645	3,626,436

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	67,450	20,917	16,557	29,976
131 City Attorney	283,280	81,255	53,613	148,412
141 Civil Service Board	12,027	4,827	3,942	3,258
150 City Manager's Office	136,376	37,812	44,152	54,412
150.2 Agenda Coordination	4,073	0	0	4,073
160 Finance - Director's Office	16,853	7,241	0	9,612
161 Finance - General	124,279	53,902	0	70,377
162 Finance - Treasury	50,557	21,722	0	28,835
163 Finance - Financial	71,890	4,827	60,709	6,354
171-4 Human Resources	180,214	59,533	35,479	85,202
231 Management and Budget	78,435	25,744	12,615	40,076
241 GSA - Administration	272,037	97,345	81,996	92,696
251 Information Technology	537,695	180,209	67,016	290,470
261 Procurement	89,184	25,894	18,690	44,600
271 Auditor General	43,322	15,536	12,743	15,043
301-3 Risk Management	101,953	27,620	21,239	53,094
431 Equal Opportunity &	20,498	6,905	5,098	8,495
371 Grants Administration	129,783	48,335	16,142	65,306
101 MAYOR	71,359	22,441	15,292	33,626
111-5 COMMISSIONERS	185,421	56,966	34,832	93,623
151 NET - NEIGHBORHOOD	333,895	82,860	83,257	167,778
150.3 OFFICE OF FILM AND	21,298	6,041	3,399	11,858
152 CODE COMPLIANCE	271,026	120,837	22,939	127,250
181-9 FIRE-RESCUE	1,888,795	708,623	415,435	764,737
190-1 POLICE	3,092,349	2,299,355	792,640	354
201-9 PUBLIC WORKS	299,412	91,491	60,318	147,603
211-3 SOLID WASTE	213,132	76,818	54,371	81,943
221 DEPT OF REAL ESTATE	158,301	65,597	13,593	79,111
281-4 BUILDING	503,523	155,362	67,115	281,046
291-8 PARKS &	1,267,457	763,864	163,965	339,628
341.351-5 PLANNING &	346,157	79,407	67,115	199,635
381 COMMUNICATIONS	57,543	21,579	11,894	24,070
401 CIP &	215,185	54,377	44,177	116,631



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
441 RESILIENCY AND	3,425	1,726	1,699	0
910 CD-COMMUNITY &	173,334	105,301	32,283	35,750
920 CRA - COMMUNITY	69,507	21,579	26,336	21,592
930 LIBERTY CITY	12,302	3,452	0	8,850
940 VIRGINIA KEY	37,910	11,221	9,345	17,344
950 CIVILIAN	33,805	11,221	5,947	16,637
970 COMPONENT UNITS	29,520	22,441	0	7,079
Direct Billed	0	0	0	0
Total	11,504,562	5,502,183	2,375,943	3,626,436



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,265,842			2,265,842
Major Machinery and Equipment	(3,725)			
Transfer and Others	(1,233)			
Depreciation	(4,035)			
Total Deductions:	(8,993)			(8,993)
Building Depreciation	7,217		7,217	
Equipment Depreciation	4,035		4,035	
131 City Attorney	178,817	18,790	197,607	
141 Civil Service Board	1,494	159	1,653	
150 City Manager's Office	14,133	1,536	15,669	
150.2 Agenda Coordination	12,100	2,208	14,308	
160 Finance - Director's Office	2,812	210	3,022	
161 Finance - General Accounting	5,838	877	6,715	
162 Finance - Treasury Management	1,156	197	1,353	
163 Finance - Financial System Services	4,677	999	5,676	
171-4 Human Resources	17,091	1,661	18,752	
243 GSA - Miami Riverside Center	26,167	3,250	29,417	
244 GSA - Graphics	365	56	421	
246 GSA - Light Fleet	793	55	848	
251 Information Technology	82,534	6,650	89,184	
261 Procurement		12,949	12,949	
271 Auditor General		3,857	3,857	
301-3 Risk Management		9,026	9,026	
431 Equal Opportunity & Diversity		1,649	1,649	
Total Allocated Additions:	359,229	64,129	423,358	423,358
Total To Be Allocated:	2,616,078	64,129		2,680,207



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	1,388,040	222,086	1,096,552	69,402
Fringe Benefits	119,798	19,168	94,640	5,990
Other Expense & Cost				
Retirement Contribution	392,600	62,816	310,154	19,630
Life and Health Insurance	217,300	34,768	171,667	10,865
Workers' Compensation	31,300	5,008	24,727	1,565
Professional Service	479	77	378	24
Travel and Per Diem	2,622	420	2,071	131
Postage	544	87	430	27
Rentals and Leases	1,794	287	1,417	90
Insurance	3,200	512	2,528	160
Repair and Maintenance	33,550	5,368	26,504	1,678
Advertising and Relations	45,795	7,327	36,178	2,290
Office Supplies & Minor Equipment	16,267	2,603	12,851	813
Publications, Subscriptions, & Membershi	3,560	570	2,812	178
*Major Machinery and Equipment	3,725	3,725	0	0
*Transfer and Others	1,233	1,233	0	0
*Depreciation	4,035	4,035	0	0
Departmental Totals				
Total Expenditures	2,265,842	370,090	1,782,909	112,843
Deductions				
Total Deductions	(8,993)	(8,993)	0	0
Functional Cost				
Functional Cost	2,256,849	361,097	1,782,909	112,843
Allocation Step 1				
Inbound- All Others	359,229	359,229	0	0
Reallocate Admin Costs		(720,326)	677,449	42,877
1st Allocation	2,616,078	0	2,460,358	155,720



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	64,129	64,129	0	0
Reallocate Admin Costs		(64,129)	60,312	3,817
2nd Allocation	64,129	0	60,312	3,817
Total For 00190 261 Procurement				
Total Allocated	2,680,207	0	2,520,670	159,537



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
	121 City Clerk	44	0.5322	13,093		13,093		13,093
	131 City Attorney	52	0.6289	15,474		15,474		15,474
	141 Civil Service Board	4	0.0484	1,190		1,190		1,190
	150 City Manager's Office	77	0.9313	22,913		22,913		22,913
	150.2 Agenda Coordination	13	0.1572	3,868		3,868		3,868
	160 Finance - Director's Office	74	0.8950	22,021		22,021		22,021
	161 Finance - General Accounting	2	0.0242	595		595		595
	162 Finance - Treasury Management	8	0.0968	2,381		2,381		2,381
	171-4 Human Resources	96	1.1611	28,567		28,567		28,567
	231 Management and Budget	36	0.4354	10,713		10,713		10,713
	241 GSA - Administration	75	0.9071	22,318		22,318		22,318
	243 GSA - Miami Riverside Center	62	0.7499	18,450		18,450		18,450
	244 GSA - Graphics	42	0.5080	12,498		12,498		12,498
	246 GSA - Light Fleet	192	2.3222	57,135		57,135		57,135
	247 GSA - Heavy Fleet	269	3.2535	80,048		80,048		80,048
	251 Information Technology	183	2.2134	54,456		54,456		54,456
	261 Procurement	41	0.4959	12,201		12,201		12,201
	271 Auditor General	26	0.3145	7,737		7,737	224	7,961
	301-3 Risk Management	57	0.6894	16,962		16,962	491	17,453
	431 Equal Opportunity & Diversity	13	0.1572	3,868		3,868	112	3,980
	371 Grants Administration	88	1.0643	26,187		26,187	758	26,945
	101 MAYOR	65	0.7862	19,342		19,342	560	19,902
	111-5 COMMISSIONERS	171	2.0682	50,885		50,885	1,474	52,359
	151 NET - NEIGHBORHOOD	125	1.5119	37,197		37,197	1,077	38,274
	150.3 OFFICE OF FILM AND	23	0.2782	6,844		6,844	198	7,042



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
152 CODE COMPLIANCE	49	0.5926	14,581		14,581	422	15,003
181-9 FIRE-RESCUE	1,397	16.8965	415,714		415,714	12,040	427,754
190-1 POLICE	1,297	15.6870	385,956		385,956	11,178	397,134
201-9 PUBLIC WORKS	265	3.2051	78,858		78,858	2,284	81,142
211-3 SOLID WASTE	219	2.6488	65,169		65,169	1,887	67,056
221 DEPT OF REAL ESTATE & ASSET	440	5.3217	130,933		130,933	3,792	134,725
242 GSA PROPERTY MNGT	340	4.1122	101,176		101,176	2,930	104,106
245 GSA COMMUNICATIONS SERVICES	81	0.9797	24,104		24,104	698	24,802
281-4 BUILDING	181	2.1892	53,861		53,861	1,560	55,421
291-8 PARKS & RECREATION	1,474	17.8275	438,628		438,628	12,706	451,334
341.351-5 PLANNING & ZONING	83	1.0039	24,699		24,699	715	25,414
381 COMMUNICATIONS	86	1.0402	25,592		25,592	741	26,333
401 CIP & TRANSPORTATION	170	2.0561	50,588		50,588	1,465	52,053
441 RESILIENCY AND SUSTAINABILITY	5	0.0605	1,488		1,488	43	1,531
910 CD-COMMUNITY & ECONOMIC	106	1.2821	31,543		31,543	914	32,457
920 CRA - COMMUNITY	18	0.2177	5,356		5,356	155	5,511
930 LIBERTY CITY	9	0.1089	2,678		2,678	78	2,756
940 VIRGINIA KEY	151	1.8263	44,934		44,934	1,301	46,235
950 CIVILIAN INVESTIGATIVE PANEL	37	0.4475	11,010		11,010	319	11,329
980 ND - NON DEPARTMENTAL	22	0.2661	6,547		6,547	190	6,737
SubTotal	8,268	100.0000	2,460,358		2,460,358	60,312	2,520,670
Total	8,268	100.0000	2,460,358		2,460,358	60,312	2,520,670



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	78	1.3377	2,083		2,083		2,083
131 City Attorney	144	2.4696	3,846		3,846		3,846
150 City Manager's Office	254	4.3560	6,783		6,783		6,783
160 Finance - Director's Office	6	0.1029	160		160		160
161 Finance - General Accounting	46	0.7889	1,228		1,228		1,228
162 Finance - Treasury Management	19	0.3258	507		507		507
163 Finance - Financial System Services	4	0.0686	107		107		107
171-4 Human Resources	34	0.5831	908		908		908
231 Management and Budget	300	5.1449	8,012		8,012		8,012
241 GSA - Administration	503	8.6263	13,433		13,433		13,433
251 Information Technology	129	2.2123	3,445		3,445		3,445
261 Procurement	28	0.4802	748		748		748
271 Auditor General	42	0.7203	1,122		1,122	37	1,159
301-3 Risk Management	148	2.5382	3,952		3,952	132	4,084
431 Equal Opportunity & Diversity	12	0.2058	320		320	11	331
371 Grants Administration	102	1.7493	2,724		2,724	91	2,815
151 NET - NEIGHBORHOOD	321	5.5051	8,572		8,572	286	8,858
150.3 OFFICE OF FILM AND	16	0.2744	427		427	14	441
152 CODE COMPLIANCE	29	0.4973	774		774	26	800
181-9 FIRE-RESCUE	1,439	24.6785	38,431		38,431	1,280	39,711
190-1 POLICE	465	7.9746	12,418		12,418	414	12,832
201-9 PUBLIC WORKS	212	3.6357	5,662		5,662	189	5,851
211-3 SOLID WASTE	76	1.3034	2,030		2,030	68	2,098
221 DEPT OF REAL ESTATE & ASSET	304	5.2135	8,118		8,118	271	8,389
281-4 BUILDING	58	0.9947	1,549		1,549	52	1,601



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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
291-8 PARKS & RECREATION	691	11.8505	18,454		18,454	615	19,069
341.351-5 PLANNING & ZONING	85	1.4577	2,270		2,270	76	2,346
381 COMMUNICATIONS	33	0.5659	881		881	29	910
401 CIP & TRANSPORTATION	63	1.0804	1,682		1,682	56	1,738
910 CD-COMMUNITY & ECONOMIC	57	0.9775	1,522		1,522	51	1,573
920 CRA - COMMUNITY	28	0.4802	748		748	25	773
950 CIVILIAN INVESTIGATIVE PANEL	105	1.8007	2,804		2,804	94	2,898
SubTotal	5,831	100.0000	155,720		155,720	3,817	159,537
Total	5,831	100.0000	155,720		155,720	3,817	159,537

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	15,176	13,093	2,083
131 City Attorney	19,320	15,474	3,846
141 Civil Service Board	1,190	1,190	0
150 City Manager's Office	29,696	22,913	6,783
150.2 Agenda Coordination	3,868	3,868	0
160 Finance - Director's Office	22,181	22,021	160
161 Finance - General	1,823	595	1,228
162 Finance - Treasury	2,888	2,381	507
163 Finance - Financial	107	0	107
171-4 Human Resources	29,475	28,567	908
231 Management and Budget	18,725	10,713	8,012
241 GSA - Administration	35,751	22,318	13,433
243 GSA - Miami Riverside	18,450	18,450	0
244 GSA - Graphics	12,498	12,498	0
246 GSA - Light Fleet	57,135	57,135	0
247 GSA - Heavy Fleet	80,048	80,048	0
251 Information Technology	57,901	54,456	3,445
261 Procurement	12,949	12,201	748
271 Auditor General	9,120	7,961	1,159
301-3 Risk Management	21,537	17,453	4,084
431 Equal Opportunity &	4,311	3,980	331
371 Grants Administration	29,760	26,945	2,815
101 MAYOR	19,902	19,902	0
111-5 COMMISSIONERS	52,359	52,359	0
151 NET - NEIGHBORHOOD	47,132	38,274	8,858
150.3 OFFICE OF FILM AND	7,483	7,042	441
152 CODE COMPLIANCE	15,803	15,003	800
181-9 FIRE-RESCUE	467,465	427,754	39,711
190-1 POLICE	409,966	397,134	12,832
201-9 PUBLIC WORKS	86,993	81,142	5,851
211-3 SOLID WASTE	69,154	67,056	2,098
221 DEPT OF REAL ESTATE	143,114	134,725	8,389
242 GSA PROPERTY MNGT	104,106	104,106	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
245 GSA	24,802	24,802	0
281-4 BUILDING	57,022	55,421	1,601
291-8 PARKS &	470,403	451,334	19,069
341.351-5 PLANNING &	27,760	25,414	2,346
381 COMMUNICATIONS	27,243	26,333	910
401 CIP &	53,791	52,053	1,738
441 RESILIENCY AND	1,531	1,531	0
910 CD-COMMUNITY &	34,030	32,457	1,573
920 CRA - COMMUNITY	6,284	5,511	773
930 LIBERTY CITY	2,756	2,756	0
940 VIRGINIA KEY	46,235	46,235	0
950 CIVILIAN	14,227	11,329	2,898
980 ND - NON	6,737	6,737	0
Direct Billed	0	0	0
Total	2,680,207	2,520,670	159,537



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	995,345			995,345
Depreciation	(3,204)			
Total Deductions:	(3,204)			(3,204)
Building Depreciation	14,212		14,212	
Equipment Depreciation	3,204		3,204	
131 City Attorney	9,932	1,044	10,976	
141 Civil Service Board	472	50	522	
150 City Manager's Office	4,463	485	4,948	
160 Finance - Director's Office	888	66	954	
161 Finance - General Accounting	1,972	301	2,273	
162 Finance - Treasury Management	790	135	925	
163 Finance - Financial System Services	1,662	357	2,019	
171-4 Human Resources	4,927	480	5,407	
231 Management and Budget	16,629	1,112	17,741	
243 GSA - Miami Riverside Center	51,113	6,270	57,383	
244 GSA - Graphics	3		3	
251 Information Technology	40,154	3,168	43,322	
261 Procurement	8,859	261	9,120	
271 Auditor General		1,696	1,696	
301-3 Risk Management		2,842	2,842	
431 Equal Opportunity & Diversity		521	521	
Total Allocated Additions:	159,280	18,788	178,068	178,068
Total To Be Allocated:	1,151,421	18,788		1,170,209

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	518,482	0	518,482
Fringe Benefits	52,661	0	52,661
Other Expense & Cost			
Retirement Contribution	236,700	0	236,700
Life and Health Insurance	124,200	0	124,200
Workers' Compensation	14,800	0	14,800
Professional Service	16,751	0	16,751
Travel and Per Diem	1,267	0	1,267
Postage	9	0	9
Rentals and Leases	734	0	734
Insurance	3,200	0	3,200
Repair and Maintenance	13,200	0	13,200
Office Supplies & Minor Equipment	7,863	0	7,863
Publications, Subscriptions, & Membershi	2,274	0	2,274
*Depreciation	3,204	3,204	0
Departmental Totals			
Total Expenditures	995,345	3,204	992,141
Deductions			
Total Deductions	(3,204)	(3,204)	0
Functional Cost			
Functional Cost	992,141	0	992,141
Allocation Step 1			
Inbound- All Others	159,280	159,280	0
Reallocate Admin Costs		(159,280)	159,280
1st Allocation	1,151,421	0	1,151,421
Allocation Step 2			
Inbound- All Others	18,788	18,788	0
Reallocate Admin Costs		(18,788)	18,788
2nd Allocation	18,788	0	18,788



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .3 - Costs Allocated By Activity
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Total For 00200 271 Auditor General			
Total Allocated	1,170,209	0	1,170,209



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General**

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,835,815	0.2726	3,139		3,139		3,139
131 City Attorney	7,867,219	1.1683	13,452		13,452		13,452
141 Civil Service Board	377,316	0.0560	645		645		645
150 City Manager's Office	3,239,921	0.4811	5,540		5,540		5,540
150.2 Agenda Coordination	356,579	0.0530	610		610		610
160 Finance - Director's Office	1,680,735	0.2496	2,874		2,874		2,874
161 Finance - General Accounting	2,741,490	0.4071	4,688		4,688		4,688
162 Finance - Treasury Management	3,809,052	0.5657	6,513		6,513		6,513
163 Finance - Financial System Services	502,454	0.0746	859		859		859
171-4 Human Resources	4,260,705	0.6327	7,285		7,285		7,285
231 Management and Budget	2,386,918	0.3545	4,081		4,081		4,081
241 GSA - Administration	2,007,241	0.2981	3,432		3,432		3,432
243 GSA - Miami Riverside Center	1,493,480	0.2218	2,554		2,554		2,554
244 GSA - Graphics	576,437	0.0856	986		986		986
246 GSA - Light Fleet	4,958,212	0.7363	8,478		8,478		8,478
247 GSA - Heavy Fleet	7,712,321	1.1453	13,187		13,187		13,187
251 Information Technology	9,145,301	1.3581	15,638		15,638		15,638
261 Procurement	2,255,849	0.3350	3,857		3,857		3,857
271 Auditor General	992,142	0.1473	1,696		1,696		1,696
301-3 Risk Management	2,873,200	0.4267	4,913		4,913	88	5,001
431 Equal Opportunity & Diversity	369,950	0.0549	633		633	11	644
371 Grants Administration	4,123,888	0.6124	7,051		7,051	126	7,177
101 MAYOR	1,661,097	0.2467	2,840		2,840	51	2,891
111-5 COMMISSIONERS	3,411,872	0.5067	5,834		5,834	104	5,938
151 NET - NEIGHBORHOOD	8,936,411	1.3271	15,280		15,280	273	15,553



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	395,771	0.0588	677		677	12	689
152 CODE COMPLIANCE	5,638,939	0.8374	9,642		9,642	172	9,814
181-9 FIRE-RESCUE	136,839,373	20.3212	233,983		233,983	4,179	238,162
190-1 POLICE	235,091,395	34.9122	401,986		401,986	7,181	409,167
201-9 PUBLIC WORKS	22,372,702	3.3224	38,255		38,255	683	38,938
211-3 SOLID WASTE	36,129,121	5.3653	61,777		61,777	1,103	62,880
221 DEPT OF REAL ESTATE & ASSET	16,044,638	2.3827	27,435		27,435	490	27,925
242 GSA PROPERTY MNGT	4,198,234	0.6235	7,179		7,179	128	7,307
245 GSA COMMUNICATIONS SERVICES	1,079,592	0.1603	1,846		1,846	33	1,879
281-4 BUILDING	11,885,869	1.7651	20,324		20,324	363	20,687
291-8 PARKS & RECREATION	47,067,395	6.9897	80,481		80,481	1,437	81,918
341.351-5 PLANNING & ZONING	6,499,911	0.9653	11,114		11,114	199	11,313
381 COMMUNICATIONS	1,159,187	0.1721	1,982		1,982	35	2,017
401 CIP & TRANSPORTATION	17,637,136	2.6192	30,158		30,158	539	30,697
441 RESILIENCY AND SUSTAINABILITY	241,851	0.0359	414		414	7	421
910 CD-COMMUNITY & ECONOMIC	3,919,787	0.5821	6,702		6,702	120	6,822
920 CRA - COMMUNITY	19,570,512	2.9063	33,464		33,464	598	34,062
930 LIBERTY CITY	636,446	0.0945	1,088		1,088	19	1,107
980 ND - NON DEPARTMENTAL	27,398,346	4.0688	46,849		46,849	837	47,686
SubTotal	673,381,810	100.0000	1,151,421		1,151,421	18,788	1,170,209
Total	673,381,810	100.0000	1,151,421		1,151,421	18,788	1,170,209



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY14 Trial Balance



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	3,139	3,139
131 City Attorney	13,452	13,452
141 Civil Service Board	645	645
150 City Manager's Office	5,540	5,540
150.2 Agenda Coordination	610	610
160 Finance - Director's Office	2,874	2,874
161 Finance - General	4,688	4,688
162 Finance - Treasury	6,513	6,513
163 Finance - Financial	859	859
171-4 Human Resources	7,285	7,285
231 Management and Budget	4,081	4,081
241 GSA - Administration	3,432	3,432
243 GSA - Miami Riverside	2,554	2,554
244 GSA - Graphics	986	986
246 GSA - Light Fleet	8,478	8,478
247 GSA - Heavy Fleet	13,187	13,187
251 Information Technology	15,638	15,638
261 Procurement	3,857	3,857
271 Auditor General	1,696	1,696
301-3 Risk Management	5,001	5,001
431 Equal Opportunity &	644	644
371 Grants Administration	7,177	7,177
101 MAYOR	2,891	2,891
111-5 COMMISSIONERS	5,938	5,938
151 NET - NEIGHBORHOOD	15,553	15,553
150.3 OFFICE OF FILM AND	689	689
152 CODE COMPLIANCE	9,814	9,814
181-9 FIRE-RESCUE	238,162	238,162
190-1 POLICE	409,167	409,167
201-9 PUBLIC WORKS	38,938	38,938
211-3 SOLID WASTE	62,880	62,880
221 DEPT OF REAL ESTATE	27,925	27,925
242 GSA PROPERTY MNGT	7,307	7,307



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
245 GSA	1,879	1,879
281-4 BUILDING	20,687	20,687
291-8 PARKS &	81,918	81,918
341.351-5 PLANNING &	11,313	11,313
381 COMMUNICATIONS	2,017	2,017
401 CIP &	30,697	30,697
441 RESILIENCY AND	421	421
910 CD-COMMUNITY &	6,822	6,822
920 CRA - COMMUNITY	34,062	34,062
930 LIBERTY CITY	1,107	1,107
980 ND - NON	47,686	47,686
Direct Billed	0	0
Total	1,170,209	1,170,209



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,945,454			2,945,454
Capital Outlay	(65,512)			
Depreciation	(6,742)			
Total Deductions:	(72,254)			(72,254)
Building Depreciation	8,005		8,005	
Equipment Depreciation	6,743	13	6,756	
131 City Attorney	67,480	7,083	74,563	
141 Civil Service Board	1,573	168	1,741	
150 City Manager's Office	14,876	1,617	16,493	
150.2 Agenda Coordination	1,344	245	1,589	
160 Finance - Director's Office	2,960	221	3,181	
161 Finance - General Accounting	11,667	1,727	13,394	
162 Finance - Treasury Management	30,847	4,272	35,119	
163 Finance - Financial System Services	4,622	1,023	5,645	
171-4 Human Resources	17,789	1,728	19,517	
243 GSA - Miami Riverside Center	30,977	4,232	35,209	
244 GSA - Graphics	252	39	291	
246 GSA - Light Fleet	2,801	198	2,999	
251 Information Technology	94,328	7,653	101,981	
261 Procurement	20,914	623	21,537	
271 Auditor General	4,913	88	5,001	
301-3 Risk Management		9,635	9,635	
431 Equal Opportunity & Diversity		1,736	1,736	
Total Allocated Additions:	322,091	42,301	364,392	364,392
Total To Be Allocated:	3,195,291	42,301		3,237,592



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	1,341,249	0	308,487	844,987	26,825
Fringe Benefits	112,797	0	25,943	71,062	2,256
Other Expense & Cost					
Retirement Contribution	496,800	0	114,264	312,984	9,936
Life and Health Insurance	294,900	0	67,827	185,787	5,898
Workers' Compensation	33,900	0	7,797	21,357	678
Unemployment Compensation	34,444	0	7,922	21,700	689
Professional Service	460,900	0	106,007	290,367	9,218
Travel and Per Diem	24,303	0	5,590	15,311	486
Postage	8,421	0	1,937	5,306	168
Rentals and Leases	1,794	0	413	1,130	36
Insurance	6,640	0	1,527	4,183	133
Repair and Maintenance	28,800	0	6,624	18,144	576
Other Current Charges	476	0	109	299	10
Office Supplies & Minor Equipment	16,862	0	3,878	10,624	337
Publications, Subscriptions, & Membershi	10,914	0	2,510	6,877	218
*Capital Outlay	65,512	65,512	0	0	0
*Depreciation	6,742	6,742	0	0	0
Departmental Totals					
Total Expenditures	2,945,454	72,254	660,835	1,810,118	57,464
Deductions					
Total Deductions	(72,254)	(72,254)	0	0	0
Functional Cost					
Functional Cost	2,873,200	0	660,835	1,810,118	57,464
Allocation Step 1					
Inbound- All Others	322,091	322,091	0	0	0
Reallocate Admin Costs		(322,091)	74,081	202,917	6,442
1st Allocation	3,195,291	0	734,916	2,013,035	63,906



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	42,249	42,249	0	0	0
Reallocate Admin Costs		(42,249)	9,717	26,617	845
2nd Allocation	42,249	0	9,717	26,617	845
Total For 00210 301-3 Risk Management					
Total Allocated	3,237,540	0	744,633	2,039,652	64,751



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	134,125	26,825
Fringe Benefits	11,280	2,256
Other Expense & Cost		
Retirement Contribution	49,680	9,936
Life and Health Insurance	29,490	5,898
Workers' Compensation	3,390	678
Unemployment Compensation	3,444	689
Professional Service	46,090	9,218
Travel and Per Diem	2,430	486
Postage	842	168
Rentals and Leases	179	36
Insurance	664	133
Repair and Maintenance	2,880	576
Other Current Charges	48	10
Office Supplies & Minor Equipment	1,686	337
Publications, Subscriptions, & Membershi	1,091	218
*Capital Outlay	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	287,319	57,464
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	287,319	57,464
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	32,209	6,442
1st Allocation	319,528	63,906



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	4,225	845
2nd Allocation	4,225	845
Total For 00210 301-3 Risk Management		
Total Allocated	323,753	64,751



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	2,481	0.0158	116		116		116
150 City Manager's Office	5,152	0.0329	242		242		242
160 Finance - Director's Office	137	0.0009	6		6		6
171-4 Human Resources	30,439	0.1944	1,429		1,429		1,429
241 GSA - Administration	182,659	1.1667	8,574		8,574		8,574
301-3 Risk Management	2,867	0.0183	135		135		135
101 MAYOR	2,210	0.0141	104		104	1	105
151 NET - NEIGHBORHOOD	41,621	0.2658	1,954		1,954	26	1,980
152 CODE COMPLIANCE	29,542	0.1887	1,387		1,387	19	1,406
181-9 FIRE-RESCUE	3,061,304	19.5533	143,700		143,700	1,928	145,628
190-1 POLICE	10,754,248	68.6901	504,813		504,813	6,771	511,584
201-9 PUBLIC WORKS	96,819	0.6184	4,545		4,545	61	4,606
211-3 SOLID WASTE	1,256,762	8.0272	58,994		58,994	791	59,785
221 DEPT OF REAL ESTATE & ASSET	1,246	0.0080	59		59	1	60
281-4 BUILDING	4,694	0.0300	220		220	3	223
291-8 PARKS & RECREATION	181,506	1.1593	8,520		8,520	114	8,634
341.351-5 PLANNING & ZONING	838	0.0054	39		39	1	40
381 COMMUNICATIONS	239	0.0015	11		11		11
401 CIP & TRANSPORTATION	188	0.0012	9		9		9
910 CD-COMMUNITY & ECONOMIC	1,251	0.0080	59		59	1	60
SubTotal	15,656,210	100.0000	734,916		734,916	9,717	744,633
Total	15,656,210	100.0000	734,916		734,916	9,717	744,633



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .4 - Detail Activity Allocations
For Department 301-3 Risk Management**

Allocation Basis: Total Worker Compensation Expenditures by Departme

Allocation Source: Risk Management - Worker Compensation Expense Repo



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	4,907		4,907		4,907
131 City Attorney	57	1.1578	23,308		23,308		23,308
141 Civil Service Board	5	0.1016	2,045		2,045		2,045
150 City Manager's Office	24	0.4875	9,814		9,814		9,814
150.2 Agenda Coordination	3	0.0609	1,227		1,227		1,227
160 Finance - Director's Office	6	0.1219	2,453		2,453		2,453
161 Finance - General Accounting	23	0.4672	9,405		9,405		9,405
162 Finance - Treasury Management	31	0.6297	12,676		12,676		12,676
163 Finance - Financial System Services	3	0.0609	1,227		1,227		1,227
171-4 Human Resources	41	0.8328	16,765		16,765		16,765
231 Management and Budget	18	0.3656	7,360		7,360		7,360
241 GSA - Administration	7	0.1422	2,862		2,862		2,862
243 GSA - Miami Riverside Center	9	0.1828	3,680		3,680		3,680
244 GSA - Graphics	5	0.1016	2,045		2,045		2,045
246 GSA - Light Fleet	35	0.7109	14,312		14,312		14,312
247 GSA - Heavy Fleet	35	0.7109	14,312		14,312		14,312
251 Information Technology	74	1.5031	30,259		30,259		30,259
261 Procurement	19	0.3859	7,769		7,769		7,769
271 Auditor General	6	0.1219	2,453		2,453		2,453
301-3 Risk Management	20	0.4063	8,178		8,178		8,178
431 Equal Opportunity & Diversity	3	0.0609	1,227		1,227	18	1,245
371 Grants Administration	54	1.0969	22,081		22,081	320	22,401
101 MAYOR	16	0.3250	6,542		6,542	95	6,637
111-5 COMMISSIONERS	42	0.8531	17,174		17,174	249	17,423
151 NET - NEIGHBORHOOD	72	1.4625	29,441		29,441	427	29,868



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	1,636		1,636	24	1,660
152 CODE COMPLIANCE	51	1.0360	20,854		20,854	302	21,156
181-9 FIRE-RESCUE	834	16.9409	341,026		341,026	4,944	345,970
190-1 POLICE	1,717	34.8773	702,085		702,085	10,179	712,264
201-9 PUBLIC WORKS	123	2.4985	50,295		50,295	729	51,024
211-3 SOLID WASTE	203	4.1235	83,008		83,008	1,203	84,211
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	22,081		22,081	320	22,401
242 GSA PROPERTY MNGT	38	0.7719	15,538		15,538	225	15,763
245 GSA COMMUNICATIONS SERVICES	9	0.1828	3,680		3,680	53	3,733
281-4 BUILDING	88	1.7875	35,984		35,984	522	36,506
291-8 PARKS & RECREATION	971	19.7237	397,046		397,046	5,756	402,802
341.351-5 PLANNING & ZONING	58	1.1781	23,716		23,716	344	24,060
381 COMMUNICATIONS	11	0.2234	4,498		4,498	65	4,563
401 CIP & TRANSPORTATION	45	0.9141	18,401		18,401	267	18,668
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	1,636		1,636	24	1,660
910 CD-COMMUNITY & ECONOMIC	77	1.5641	31,486		31,486	456	31,942
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	2,045		2,045	30	2,075
980 ND - NON DEPARTMENTAL	11	0.2234	4,498		4,498	65	4,563
SubTotal	4,923	100.0000	2,013,035		2,013,035	26,617	2,039,652
Total	4,923	100.0000	2,013,035		2,013,035	26,617	2,039,652

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.0756	48		48		48
243 GSA - Miami Riverside Center	1	0.0378	24		24		24
246 GSA - Light Fleet	95	3.5903	2,294		2,294		2,294
247 GSA - Heavy Fleet	19	0.7181	459		459		459
251 Information Technology	6	0.2268	145		145		145
261 Procurement	1	0.0378	24		24		24
301-3 Risk Management	1	0.0378	24		24		24
101 MAYOR	4	0.1512	97		97	1	98
111-5 COMMISSIONERS	12	0.4535	290		290	4	294
151 NET - NEIGHBORHOOD	44	1.6629	1,063		1,063	15	1,078
150.3 OFFICE OF FILM AND	1	0.0378	24		24		24
152 CODE COMPLIANCE	51	1.9274	1,232		1,232	17	1,249
181-9 FIRE-RESCUE	182	6.8783	4,396		4,396	61	4,457
190-1 POLICE	1,570	59.3346	37,919		37,919	528	38,447
201-9 PUBLIC WORKS	130	4.9131	3,140		3,140	44	3,184
211-3 SOLID WASTE	218	8.2389	5,265		5,265	73	5,338
221 DEPT OF REAL ESTATE & ASSET	16	0.6047	386		386	5	391
242 GSA PROPERTY MNGT	10	0.3779	242		242	3	245
245 GSA COMMUNICATIONS SERVICES	1	0.0378	24		24		24
281-4 BUILDING	39	1.4739	942		942	13	955
291-8 PARKS & RECREATION	158	5.9713	3,816		3,816	53	3,869
341.351-5 PLANNING & ZONING	2	0.0756	48		48	1	49
381 COMMUNICATIONS	6	0.2268	145		145	2	147
401 CIP & TRANSPORTATION	67	2.5321	1,618		1,618	22	1,640
910 CD-COMMUNITY & ECONOMIC	7	0.2646	169		169	2	171



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	0.0378	24		24		24
950 CIVILIAN INVESTIGATIVE PANEL	2	0.0756	48		48	1	49
SubTotal	2,646	100.0000	63,906		63,906	845	64,751
Total	2,646	100.0000	63,906		63,906	845	64,751

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	779		779		779
131 City Attorney	57	1.1578	3,700		3,700		3,700
141 Civil Service Board	5	0.1016	325		325		325
150 City Manager's Office	24	0.4875	1,558		1,558		1,558
150.2 Agenda Coordination	3	0.0609	195		195		195
160 Finance - Director's Office	6	0.1219	389		389		389
161 Finance - General Accounting	23	0.4672	1,493		1,493		1,493
162 Finance - Treasury Management	31	0.6297	2,012		2,012		2,012
163 Finance - Financial System Services	3	0.0609	195		195		195
171-4 Human Resources	41	0.8328	2,661		2,661		2,661
231 Management and Budget	18	0.3656	1,168		1,168		1,168
241 GSA - Administration	7	0.1422	454		454		454
243 GSA - Miami Riverside Center	9	0.1828	584		584		584
244 GSA - Graphics	5	0.1016	325		325		325
246 GSA - Light Fleet	35	0.7109	2,272		2,272		2,272
247 GSA - Heavy Fleet	35	0.7109	2,272		2,272		2,272
251 Information Technology	74	1.5031	4,803		4,803		4,803
261 Procurement	19	0.3859	1,233		1,233		1,233
271 Auditor General	6	0.1219	389		389		389
301-3 Risk Management	20	0.4063	1,298		1,298		1,298
431 Equal Opportunity & Diversity	3	0.0609	195		195	3	198
371 Grants Administration	54	1.0969	3,505		3,505	51	3,556
101 MAYOR	16	0.3250	1,038		1,038	15	1,053
111-5 COMMISSIONERS	42	0.8531	2,726		2,726	40	2,766
151 NET - NEIGHBORHOOD	72	1.4625	4,673		4,673	68	4,741



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	260		260	4	264
152 CODE COMPLIANCE	51	1.0360	3,310		3,310	48	3,358
181-9 FIRE-RESCUE	834	16.9409	54,131		54,131	785	54,916
190-1 POLICE	1,717	34.8773	111,440		111,440	1,614	113,054
201-9 PUBLIC WORKS	123	2.4985	7,983		7,983	116	8,099
211-3 SOLID WASTE	203	4.1235	13,176		13,176	191	13,367
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	3,505		3,505	51	3,556
242 GSA PROPERTY MNGT	38	0.7719	2,466		2,466	36	2,502
245 GSA COMMUNICATIONS SERVICES	9	0.1828	584		584	8	592
281-4 BUILDING	88	1.7875	5,712		5,712	83	5,795
291-8 PARKS & RECREATION	971	19.7237	63,023		63,023	914	63,937
341.351-5 PLANNING & ZONING	58	1.1781	3,764		3,764	55	3,819
381 COMMUNICATIONS	11	0.2234	714		714	10	724
401 CIP & TRANSPORTATION	45	0.9141	2,921		2,921	42	2,963
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	260		260	4	264
910 CD-COMMUNITY & ECONOMIC	77	1.5641	4,998		4,998	72	5,070
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	325		325	5	330
980 ND - NON DEPARTMENTAL	11	0.2234	714		714	10	724
SubTotal	4,923	100.0000	319,528		319,528	4,225	323,753
Total	4,923	100.0000	319,528		319,528	4,225	323,753

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	63,906		63,906	845	64,751
SubTotal	100	100.0000	63,906		63,906	845	64,751
Total	100	100.0000	63,906		63,906	845	64,751

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	5,686	0	4,907	0	779	0
131 City Attorney	27,172	116	23,308	48	3,700	0
141 Civil Service Board	2,370	0	2,045	0	325	0
150 City Manager's Office	11,614	242	9,814	0	1,558	0
150.2 Agenda Coordination	1,422	0	1,227	0	195	0
160 Finance - Director's Office	2,848	6	2,453	0	389	0
161 Finance - General	10,898	0	9,405	0	1,493	0
162 Finance - Treasury	14,688	0	12,676	0	2,012	0
163 Finance - Financial	1,422	0	1,227	0	195	0
171-4 Human Resources	20,855	1,429	16,765	0	2,661	0
231 Management and Budget	8,528	0	7,360	0	1,168	0
241 GSA - Administration	11,890	8,574	2,862	0	454	0
243 GSA - Miami Riverside	4,288	0	3,680	24	584	0
244 GSA - Graphics	2,370	0	2,045	0	325	0
246 GSA - Light Fleet	18,878	0	14,312	2,294	2,272	0
247 GSA - Heavy Fleet	17,043	0	14,312	459	2,272	0
251 Information Technology	35,207	0	30,259	145	4,803	0
261 Procurement	9,026	0	7,769	24	1,233	0
271 Auditor General	2,842	0	2,453	0	389	0
301-3 Risk Management	9,635	135	8,178	24	1,298	0
431 Equal Opportunity &	1,443	0	1,245	0	198	0
371 Grants Administration	25,957	0	22,401	0	3,556	0
101 MAYOR	7,893	105	6,637	98	1,053	0
111-5 COMMISSIONERS	20,483	0	17,423	294	2,766	0
151 NET - NEIGHBORHOOD	37,667	1,980	29,868	1,078	4,741	0
150.3 OFFICE OF FILM AND	1,948	0	1,660	24	264	0
152 CODE COMPLIANCE	27,169	1,406	21,156	1,249	3,358	0
181-9 FIRE-RESCUE	550,971	145,628	345,970	4,457	54,916	0
190-1 POLICE	1,440,100	511,584	712,264	38,447	113,054	64,751
201-9 PUBLIC WORKS	66,913	4,606	51,024	3,184	8,099	0
211-3 SOLID WASTE	162,701	59,785	84,211	5,338	13,367	0
221 DEPT OF REAL ESTATE	26,408	60	22,401	391	3,556	0
242 GSA PROPERTY MNGT	18,510	0	15,763	245	2,502	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	4,349	0	3,733	24	592	0
281-4 BUILDING	43,479	223	36,506	955	5,795	0
291-8 PARKS &	479,242	8,634	402,802	3,869	63,937	0
341.351-5 PLANNING &	27,968	40	24,060	49	3,819	0
381 COMMUNICATIONS	5,445	11	4,563	147	724	0
401 CIP &	23,280	9	18,668	1,640	2,963	0
441 RESILIENCY AND	1,924	0	1,660	0	264	0
910 CD-COMMUNITY &	37,243	60	31,942	171	5,070	0
920 CRA - COMMUNITY	24	0	0	24	0	0
950 CIVILIAN	2,454	0	2,075	49	330	0
980 ND - NON	5,287	0	4,563	0	724	0
Direct Billed	0	0	0	0	0	0
Total	3,237,540	744,633	2,039,652	64,751	323,753	64,751



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .2 - Costs To Be Allocated
 For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	369,950			369,950
Building Depreciation	2,621		2,621	
131 City Attorney	5,592	588	6,180	
141 Civil Service Board	236	25	261	
150 City Manager's Office	2,231	243	2,474	
160 Finance - Director's Office	444	33	477	
161 Finance - General Accounting	1,003	146	1,149	
162 Finance - Treasury Management	507	87	594	
163 Finance - Financial System Services	842	181	1,023	
171-4 Human Resources	2,464	240	2,704	
231 Management and Budget	6,651	445	7,096	
243 GSA - Miami Riverside Center	9,483	1,173	10,656	
244 GSA - Graphics	22	4	26	
251 Information Technology	18,987	1,511	20,498	
261 Procurement	4,188	123	4,311	
271 Auditor General	633	11	644	
301-3 Risk Management	1,422	21	1,443	
431 Equal Opportunity & Diversity		260	260	
Total Allocated Additions:	57,326	5,091	62,417	62,417
Total To Be Allocated:	427,276	5,091		432,367



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	195,370	0	195,370
Fringe Benefits	20,204	0	20,204
Other Expense & Cost			
Retirement Contribution	89,000	0	89,000
Life and Health Insurance	46,600	0	46,600
Workers' Compensation	4,900	0	4,900
Travel and Per Diem	698	0	698
Postage	161	0	161
Rentals and Leases	734	0	734
Insurance	3,200	0	3,200
Repair and Maintenance	4,600	0	4,600
Printing and Graphics	87	0	87
Office Supplies & Minor Equipment	3,359	0	3,359
Publications, Subscriptions, & Membershi	1,037	0	1,037
Departmental Totals			
Total Expenditures	369,950	0	369,950
Deductions			
Total Deductions	0	0	0
Functional Cost	369,950	0	369,950
Allocation Step 1			
Inbound- All Others	57,326	57,326	0
Reallocate Admin Costs		(57,326)	57,326
1st Allocation	427,276	0	427,276
Allocation Step 2			
Inbound- All Others	5,091	5,091	0
Reallocate Admin Costs		(5,091)	5,091
2nd Allocation	5,091	0	5,091



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	432,367	0	432,367



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	0.2438	1,042		1,042		1,042
131 City Attorney	57	1.1578	4,947		4,947		4,947
141 Civil Service Board	5	0.1016	434		434		434
150 City Manager's Office	24	0.4875	2,083		2,083		2,083
150.2 Agenda Coordination	3	0.0609	260		260		260
160 Finance - Director's Office	6	0.1219	521		521		521
161 Finance - General Accounting	23	0.4672	1,996		1,996		1,996
162 Finance - Treasury Management	31	0.6297	2,691		2,691		2,691
163 Finance - Financial System Services	3	0.0609	260		260		260
171-4 Human Resources	41	0.8328	3,558		3,558		3,558
231 Management and Budget	18	0.3656	1,562		1,562		1,562
241 GSA - Administration	7	0.1422	608		608		608
243 GSA - Miami Riverside Center	9	0.1828	781		781		781
244 GSA - Graphics	5	0.1016	434		434		434
246 GSA - Light Fleet	35	0.7109	3,038		3,038		3,038
247 GSA - Heavy Fleet	35	0.7109	3,038		3,038		3,038
251 Information Technology	74	1.5031	6,423		6,423		6,423
261 Procurement	19	0.3859	1,649		1,649		1,649
271 Auditor General	6	0.1219	521		521		521
301-3 Risk Management	20	0.4063	1,736		1,736		1,736
431 Equal Opportunity & Diversity	3	0.0609	260		260		260
371 Grants Administration	54	1.0969	4,687		4,687	61	4,748
101 MAYOR	16	0.3250	1,389		1,389	18	1,407
111-5 COMMISSIONERS	42	0.8531	3,645		3,645	48	3,693
151 NET - NEIGHBORHOOD	72	1.4625	6,249		6,249	82	6,331



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	4	0.0813	347		347	5	352
152 CODE COMPLIANCE	51	1.0360	4,426		4,426	58	4,484
181-9 FIRE-RESCUE	834	16.9409	72,384		72,384	946	73,330
190-1 POLICE	1,717	34.8773	149,020		149,020	1,948	150,968
201-9 PUBLIC WORKS	123	2.4985	10,675		10,675	140	10,815
211-3 SOLID WASTE	203	4.1235	17,619		17,619	230	17,849
221 DEPT OF REAL ESTATE & ASSET	54	1.0969	4,687		4,687	61	4,748
242 GSA PROPERTY MNGT	38	0.7719	3,298		3,298	43	3,341
245 GSA COMMUNICATIONS SERVICES	9	0.1828	781		781	10	791
281-4 BUILDING	88	1.7875	7,638		7,638	100	7,738
291-8 PARKS & RECREATION	971	19.7237	84,275		84,275	1,102	85,377
341.351-5 PLANNING & ZONING	58	1.1781	5,034		5,034	66	5,100
381 COMMUNICATIONS	11	0.2234	955		955	12	967
401 CIP & TRANSPORTATION	45	0.9141	3,906		3,906	51	3,957
441 RESILIENCY AND SUSTAINABILITY	4	0.0813	347		347	5	352
910 CD-COMMUNITY & ECONOMIC	77	1.5641	6,683		6,683	87	6,770
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1016	434		434	6	440
980 ND - NON DEPARTMENTAL	11	0.2234	955		955	12	967
SubTotal	4,923	100.0000	427,276		427,276	5,091	432,367
Total	4,923	100.0000	427,276		427,276	5,091	432,367

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,042	1,042
131 City Attorney	4,947	4,947
141 Civil Service Board	434	434
150 City Manager's Office	2,083	2,083
150.2 Agenda Coordination	260	260
160 Finance - Director's Office	521	521
161 Finance - General	1,996	1,996
162 Finance - Treasury	2,691	2,691
163 Finance - Financial	260	260
171-4 Human Resources	3,558	3,558
231 Management and Budget	1,562	1,562
241 GSA - Administration	608	608
243 GSA - Miami Riverside	781	781
244 GSA - Graphics	434	434
246 GSA - Light Fleet	3,038	3,038
247 GSA - Heavy Fleet	3,038	3,038
251 Information Technology	6,423	6,423
261 Procurement	1,649	1,649
271 Auditor General	521	521
301-3 Risk Management	1,736	1,736
431 Equal Opportunity &	260	260
371 Grants Administration	4,748	4,748
101 MAYOR	1,407	1,407
111-5 COMMISSIONERS	3,693	3,693
151 NET - NEIGHBORHOOD	6,331	6,331
150.3 OFFICE OF FILM AND	352	352
152 CODE COMPLIANCE	4,484	4,484
181-9 FIRE-RESCUE	73,330	73,330
190-1 POLICE	150,968	150,968
201-9 PUBLIC WORKS	10,815	10,815
211-3 SOLID WASTE	17,849	17,849
221 DEPT OF REAL ESTATE	4,748	4,748
242 GSA PROPERTY MNGT	3,341	3,341



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
245 GSA	791	791
281-4 BUILDING	7,738	7,738
291-8 PARKS &	85,377	85,377
341.351-5 PLANNING &	5,100	5,100
381 COMMUNICATIONS	967	967
401 CIP &	3,957	3,957
441 RESILIENCY AND	352	352
910 CD-COMMUNITY &	6,770	6,770
950 CIVILIAN	440	440
980 ND - NON	967	967
Direct Billed	0	0
Total	432,367	432,367



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

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
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,133,283			4,133,283
Major Machinery and Equipment	(3,744)			
Depreciation	(5,651)			
Total Deductions:	(9,395)			(9,395)
Building Depreciation	4,472		4,472	
Equipment Depreciation	13,846		13,846	
131 City Attorney	34,436	3,618	38,054	
141 Civil Service Board	4,247	453	4,700	
150 City Manager's Office	40,167	4,366	44,533	
150.2 Agenda Coordination	2,017	368	2,385	
160 Finance - Director's Office	7,991	596	8,587	
161 Finance - General Accounting	149,804	21,509	171,313	
162 Finance - Treasury Management	7,222	1,228	8,450	
163 Finance - Financial System Services	4,852	1,039	5,891	
171-4 Human Resources	44,595	4,340	48,935	
231 Management and Budget	13,303	890	14,193	
243 GSA - Miami Riverside Center	16,502	2,105	18,607	
244 GSA - Graphics	394	61	455	
251 Information Technology	120,146	9,637	129,783	
261 Procurement	28,911	849	29,760	
271 Auditor General	7,051	126	7,177	
301-3 Risk Management	25,586	371	25,957	
431 Equal Opportunity & Diversity	4,687	61	4,748	
Total Allocated Additions:	530,229	51,617	581,846	581,846
Total To Be Allocated:	4,654,117	51,617		4,705,734



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	1,955,405	0	723,500	1,231,905
Fringe Benefits	189,096	0	69,966	119,130
Other Expense & Cost				
Retirement Contribution	729,000	0	269,730	459,270
Life and Health Insurance	434,500	0	160,765	273,735
Workers' Compensation	25,700	0	9,509	16,191
Professional Service	609,261	0	225,427	383,834
Travel and Per Diem	5,050	0	1,869	3,181
Postage	59	0	22	37
Utility Services	1,332	0	493	839
Rentals and Leases	56	0	21	35
Insurance	3,200	0	1,184	2,016
Repair and Maintenance	53,900	0	19,943	33,957
Advertising and Relations	3,818	0	1,413	2,405
Other Current Charges	61,005	0	22,572	38,433
Office Supplies & Minor Equipment	18,905	0	6,995	11,910
Publications, Subscriptions, & Membershi	33,601	0	12,432	21,169
*Major Machinery and Equipment	3,744	3,744	0	0
*Depreciation	5,651	5,651	0	0
Departmental Totals				
Total Expenditures	4,133,283	9,395	1,525,841	2,598,047
Deductions				
Total Deductions	(9,395)	(9,395)	0	0
Functional Cost				
Functional Cost	4,123,888	0	1,525,841	2,598,047
Allocation Step 1				
Inbound- All Others	530,229	530,229	0	0
Reallocate Admin Costs		(530,229)	196,185	334,044
1st Allocation	4,654,117	0	1,722,026	2,932,091



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	51,617	51,617	0	0
Reallocate Admin Costs		(51,617)	19,098	32,519
2nd Allocation	51,617	0	19,098	32,519
Total For 00230 371 Grants Administration				
Total Allocated	4,705,734	0	1,741,124	2,964,610



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
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	11	14.6667	252,564		252,564	2,801	255,365
190-1 POLICE	16	21.3333	367,366		367,366	4,074	371,440
211-3 SOLID WASTE	1	1.3333	22,960		22,960	255	23,215
221 DEPT OF REAL ESTATE & ASSET	2	2.6667	45,921		45,921	509	46,430
291-8 PARKS & RECREATION	2	2.6667	45,921		45,921	509	46,430
401 CIP & TRANSPORTATION	6	8.0000	137,762		137,762	1,528	139,290
910 CD-COMMUNITY & ECONOMIC	37	49.3333	849,532		849,532	9,422	858,954
SubTotal	75	100.0000	1,722,026		1,722,026	19,098	1,741,124
Total	75	100.0000	1,722,026		1,722,026	19,098	1,741,124

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 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	2,932,091		2,932,091	32,519	2,964,610
SubTotal	100	100.0000	2,932,091		2,932,091	32,519	2,964,610
Total	100	100.0000	2,932,091		2,932,091	32,519	2,964,610

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2019 BASED ON ACTUALS AS OF SEPTEMBER 30, 2017
 Schedule .5 - Allocation Summary
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	255,365	255,365	0
190-1 POLICE	371,440	371,440	0
211-3 SOLID WASTE	23,215	23,215	0
221 DEPT OF REAL ESTATE	46,430	46,430	0
291-8 PARKS &	46,430	46,430	0
401 CIP &	139,290	139,290	0
910 CD-COMMUNITY &	858,954	858,954	0
999 OTHER	2,964,610	0	2,964,610
Direct Billed	0	0	0
Total	4,705,734	1,741,124	2,964,610



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Indirect Cost Rate Base Details

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
INDIRECT RATE BASE**

Organization	Object	Object Description	Totals
101-103-OFFICE OF THE MAYOR	511000	Executive Salaries	97,267
	512000	Regular Salaries and Wages	577,350
	513000	Other Salaries and Wages	122,452
	516000	Fringe Benefits	46,800
101-103-OFFICE OF THE MAYOR Total			843,869
111-115-COMMISSIONERS	511000	Executive Salaries	291,000
	512000	Regular Salaries and Wages	1,356,256
	513000	Other Salaries and Wages	118,562
	514000	Overtime	225
	516000	Fringe Benefits	235,860
	516010	Fringe Benefits - Tuition Reimb.	2,125
111-115-COMMISSIONERS Total			2,004,028
151-NEIGHBORHOOD ENHANCEMENT TEAM	512000	Regular Salaries and Wages	3,224,353
	513000	Other Salaries and Wages	129,835
	514000	Overtime	22,761
	515000	Special Pay	396
	516000	Fringe Benefits	42,569
	516010	Fringe Benefits - Tuition Reimb.	7,415
151-NEIGHBORHOOD ENHANCEMENT TEAM Total			3,427,329
152-CODE COMPLIANCE	512000	Regular Salaries and Wages	3,088,017
	514000	Overtime	21,345
	515000	Special Pay	1,600
	516000	Fringe Benefits	28,967
	516010	Fringe Benefits - Tuition Reimb.	5,256
152-CODE COMPLIANCE Total			3,145,184

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
INDIRECT RATE BASE**

Organization	Object	Object Description	Totals
154-OFFICE OF FILM AND ENTERTAINMENT	512000	Regular Salaries and Wages	192,173
	513000	Other Salaries and Wages	8,937
	516000	Fringe Benefits	600
154-OFFICE OF FILM AND ENTERTAINMENT Total			201,710
181-189-FIRE RESCUE	511000	Executive Salaries	7,220
	512000	Regular Salaries and Wages	60,703,748
	513000	Other Salaries and Wages	140,719
	514000	Overtime	4,367,657
	514010	OT Staffing	1,179,209
	514020	OT EMS Backfill for Training	533,192
	514030	OT Off Duty Events	2,925,514
	515000	Special Pay	8,034,744
	516000	Fringe Benefits	26,177
	516010	Fringe Benefits - Tuition Reimb.	175,502
181-189-FIRE RESCUE Total			78,093,679
190-191-POLICE	511000	Executive Salaries	3,610
	512000	Regular Salaries and Wages	114,393,714
	513000	Other Salaries and Wages	1,123,872
	514000	Overtime	15,515,205
	514030	OT Off Duty Events	991
	515000	Special Pay	6,254,148
	516000	Fringe Benefits	487,928
	516010	Fringe Benefits - Tuition Reimb.	122,538
190-191-POLICE Total			137,902,007

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
INDIRECT RATE BASE**

Organization	Object	Object Description	Totals
201-209-PUBLIC WORKS	512000	Regular Salaries and Wages	6,180,385
	513000	Other Salaries and Wages	352,599
	514000	Overtime	191,539
	515000	Special Pay	11
	516000	Fringe Benefits	31,119
201-209-PUBLIC WORKS Total			6,755,653
211-217-SOLID WASTE	512000	Regular Salaries and Wages	9,348,403
	513000	Other Salaries and Wages	100,951
	514000	Overtime	915,537
	515000	Special Pay	41,249
	516000	Fringe Benefits	2,750
	516010	Fringe Benefits - Tuition Reimb.	7,167
211-217-SOLID WASTE Total			10,416,057
221-REAL ESTATE AND ASSET MANAGEMENT	512000	Regular Salaries and Wages	2,598,122
	513000	Other Salaries and Wages	62,930
	514000	Overtime	91,382
	515000	Special Pay	563
	516000	Fringe Benefits	16,769
221-REAL ESTATE AND ASSET MANAGEMENT Total			2,769,766
242-GSA - PROPERTY MAINTNANCE	512000	Regular Salaries and Wages	2,061,159
	513000	Other Salaries and Wages	96,095
	514000	Overtime	2,667
	516000	Fringe Benefits	400
242-GSA - PROPERTY MAINTNANCE Total			2,160,322

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
INDIRECT RATE BASE**

Organization	Object	Object Description	Totals
281-284-BUILDING	512000	Regular Salaries and Wages	5,488,402
	513000	Other Salaries and Wages	193,186
	514000	Overtime	52,066
	516000	Fringe Benefits	14,669
	516010	Fringe Benefits - Tuition Reimb.	8,038
281-284-BUILDING Total			5,756,362
291-298-PARKS & RECREATION	512000	Regular Salaries and Wages	12,324,711
	513000	Other Salaries and Wages	6,650,431
	514000	Overtime	460,899
	515000	Special Pay	15,453
	516000	Fringe Benefits	15,700
	516010	Fringe Benefits - Tuition Reimb.	7,151
291-298-PARKS & RECREATION Total			19,474,345
341.351-5-PLANNING & ZONING	512000	Regular Salaries and Wages	3,416,557
	513000	Other Salaries and Wages	247,447
	514000	Overtime	2,066
	516000	Fringe Benefits	19,144
	516010	Fringe Benefits - Tuition Reimb.	2,878
341.351-5-PLANNING & ZONING Total			3,688,093
381-OFFICE OF COMMUNICATION	512000	Regular Salaries and Wages	670,353
	513000	Other Salaries and Wages	23,538
	514000	Overtime	977
	516000	Fringe Benefits	7,200
	516010	Fringe Benefits - Tuition Reimb.	3,571
381-OFFICE OF COMMUNICATION Total			705,639

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
INDIRECT RATE BASE**

Organization	Object	Object Description	Totals
401-402-CIP & TRANSPORTATION	512000	Regular Salaries and Wages	1,478,976
	513000	Other Salaries and Wages	88,022
	516000	Fringe Benefits	16,822
401-402-CIP & TRANSPORTATION Total			1,583,821
441 OFFICE OF RESILIENCY AND SUSTAINABIL	512000	Regular Salaries and Wages	200,241
	513000	Other Salaries and Wages	5,026
	516000	Fringe Benefits	8,500
441 OFFICE OF RESILIENCY AND SUSTAINABIL Total			213,766
910-COMMUNITY DEVELOPMENT	512000	Regular Salaries and Wages	3,373,518
	513000	Other Salaries and Wages	139,800
	514000	Overtime	130,840
	515000	Special Pay	1,074
	516000	Fringe Benefits	24,507
	516010	Fringe Benefits - Tuition Reimb.	4,102
910-COMMUNITY DEVELOPMENT Total			3,673,841
920-COMMUNITY REDEVELOPMENT AGENCY	512000	Regular Salaries and Wages	1,526,751
	516000	Fringe Benefits	40,301
920-COMMUNITY REDEVELOPMENT AGENCY Total			1,567,052

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017
 INDIRECT RATE BASE**

Organization	Object	Object Description	Totals
930-LIBERTY CITY	512000	Regular Salaries and Wages	372,583
	516000	Fringe Benefits	600
930-LIBERTY CITY Total			373,183
940-VIRGINIA KEY BEACH PARK TRUST	512000	Regular Salaries and Wages	218,950
	513000	Other Salaries and Wages	152,139
	516000	Fringe Benefits	15
940-VIRGINIA KEY BEACH PARK TRUST Total			371,104
950-CIVILIAN INVESTIGATIVE PANEL	511000	Executive Salaries	114
	512000	Regular Salaries and Wages	333,193
	516000	Fringe Benefits	3,247
950-CIVILIAN INVESTIGATIVE PANEL Total			336,554
980-NON DEPARTMENTAL	511000	Executive Salaries	36,663
	515000	Special Pay	14,792,623
	516000	Fringe Benefits	200,000
980-NON DEPARTMENTAL Total			15,029,286
Grand Total			300,492,650

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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, 2017

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>U.S Department of Agriculture</u>					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N1099 16165FL350N1099/16165FL350N2020	\$ -	\$ 52,828 50,871 <u>103,699</u>
Federal Pass-Through Miami-Dade County, Florida Supplemental Nutrition Assistance Program	10.551	WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		2,157 14,515 <u>16,672</u>
Federal Pass-Through Miami-Dade County, Florida State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WS-CC-PY'15-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12		3,960 6,185 44,840 <u>54,985</u> <u>175,356</u>
Total U.S Department of Agriculture					
<u>U.S Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants	14.218	B-08-MN-120016 B-09-MC-120013 B-10-MC-120013 B-12-MC-120013 B-13-MC-120013 B-14-MC-120013 B-15-MC-120013 B-16-MC-120013		42,903 174,572 135,032 973,583 <u>1,326,090</u>	86,905 301,966 332,359 303,610 142,841 274,945 155,111 1,857,647 <u>3,455,384</u>
Emergency Solutions Grant Program	14.231	E-16-MC-120002			<u>287,465</u>
Federal Pass-Through Miami-Dade County, Florida Supportive Housing Program	14.235	FL0189L4D001508 FL0189L4D001609 FL0190L4D001508 FL0190L4D001609 FL0211L4D001609 FL0211L4D001508	596000573 596000573 596000573 596000573 596000573 596000573		288,477 200,482 136,806 50,151 95,374 247,484 <u>1,018,774</u>

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2017

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
Home Investment Partnership 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-13-MC-120011 M-12-MC-120011 M-14-MC-120011 M-15-MC-120011 M-16-MC-120011			\$ 179,237 28,387 745,341 70,391 490,848 101,715 5,043 108,620 1,860,305 21,278 640,797 <u>4,251,962</u>
Housing Opportunities for Persons with AIDS	14.241	F-LH-07-F005 F-LH-10-F005 F-LH-11-F005 F-LH-12-F005 F-LH-15-F005 F-LH-16-F005			313,473 3,531,985 223,046 141,442 272,132 6,484,358 <u>10,966,436</u>
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001 FL145MR0002			1,826,214 569,907 <u>2,396,121</u>
Section 8 Housing Choice Vouchers Total U.S Department of Housing and Urban Development	14.871	FL145			<u>2,207,379</u> <u>24,583,521</u>
<u>US Department of the Interior Fish and Wildlife Services</u>					
Pass -Through Florida Department of Environmental Protection Clean Vessel Act Program	15.616	CVA15-766 MV187 CVA16-801 MV237	F14AP00979 F15AP00508		39,683 204,850 <u>244,533</u>
Total of US Department of the Interior Fish and Wildlife Services					

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2017

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 Justice					
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	VOCA-2016-City of Miami Police Depa-00482	596000375		\$ 53,866
Public Safety Partnership and Community Policing Grants	16.710	2013ULWX0011 2014ULWX0043 2016ULWX0024			323,361 657,133 406,433 <u>1,386,927</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-1015 2016-CD-BX-0055 2016-DJ-BX-0816			11,640 83,860 172,756 <u>268,256</u>
Pass-Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JAGC DADE-5-F9-036 2017-JAGC DADE-6-F9-056 2017-JAGC DADE-7-F9-038	2016-MU-BX0073 2016-MU-BX0073 2016-MU-BX0073		20,298 10,048 9,085 <u>39,431</u>
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002			9,721
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K087			265,912
Equitable Sharing Program	16.922	not applicable			<u>766,786</u>
Total U.S Department of Justice					<u>2,790,899</u>

(Continued)

City of Miami, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2017**

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>U.S Department of Labor</u>					
Federal Pass-Through Miami-Dade County, Florida Unemployment Insurance	17.225	WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		\$ 7,810 40,191 <u>48,001</u>
Federal Pass-Through Miami-Dade County, Florida WIA/WIOA Adult Program	17.258	WS-CC-PY'15-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12		7,769 58,376 287,291 <u>353,436</u>
Federal Pass-Through Miami-Dade County, Florida WIA/WIOA Dislocated Worker Formula Grants	17.278	WS-CC-PY'15-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12		16,312 35,323 300,931 <u>352,566</u>
Federal Pass-Through Miami-Dade County, Florida WIA/WIOA Rapid Response	17.278	WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12		5,897 58,411 <u>64,308</u>
Total WIOA Cluster					<u>770,310</u>
Total U.S Department of Labor					<u>818,311</u>
<u>U.S. Department of Transportation</u>					
Pass-Through Florida Department of Transportation Highway Planning and Construction	20.205	AQF49/418334-2 G0E08	unknown unknown		42,887 5,446 <u>48,333</u>
National Priority Safety Programs	20.616	G0F17			<u>29,134</u>
Total U.S Department of Transportation					<u>77,467</u>

(Continued)

City of Miami, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2017**

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>U.S Department of Health and Human Services</u>					
Federal Pass-Through Miami-Dade County, Florida Temporary Assistance for Needy Families	93.558	WS-CC-PY 11-13-00 WS-CC-PY'16-13-00 WS-SP-PY'16-14-00	AA-26773-15-55-A-12 AA-26773-15-55-A-12 AA-26773-15-55-A-12	\$ -	\$ 3,020 36,917 388,647 <u>428,584</u>
Federal Pass-Through Florida Agency for Persons with Disabilities Medical Assistance Program	93.778	Not Applicable	unknown		<u>524,863</u>
Total U.S Department of Health and Human Services					<u>953,447</u>
<u>Executive Office of the President</u>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs High Intensity Drug Trafficking Areas Program	95.001	G15MI0001A HITDA Letter June 13, 2016	G15MI0001A G16MI0001A		1,934 43,830 <u>45,764</u>
Total Executive Office of the President					<u>45,764</u>
<u>U.S Department of Homeland Security</u>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-2014-CA-K00009 EMW-95-k-4718 EMW2015CA00042 EMW-2016-CA-00019-S01			43,935 427,265 285,649 911,862 <u>1,668,711</u>
Federal Pass Through State of Florida Division of Emergency Management Homeland Security Grant Program	97.067	16DS-T9-10-60-02-432 16-DS-U7-11-23-02-368 17-DS-V4-11-23-02-340 17-DS-V9-11-23-02-346	EMW-2015-SS-00083-S01 EMW-2015-SS-00083-S01 EMW-2016-SS-00092-S01 EMW-2016-SS-00092-S01	2,909,422	29,640 4,012,510 78,610 608,074 <u>3,081,443</u> <u>4,728,834</u> <u>6,397,545</u>
Total U.S Department of Homeland Security				<u>172,021</u>	<u>608,074</u>
Total Expenditures for Federal Awards				<u>\$ 4,407,533</u>	<u>\$ 36,086,843</u>

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance
Fiscal Year Ended September 30, 2017

<u>State Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Grant/Contract Number</u>	<u>State Expenditures</u>
<u>Division of Emergency Management</u>			
Residential Construction Mitigation	31.066	16RC-Q3-11-23-02-299	\$ 27,756
Total Division of Emergency Management			27,756
<u>Department of Economic Opportunity</u>			
Local Economic Development Initiatives	40.012	HL061	750,000
Total Department of Economic Opportunity			750,000
<u>Florida Housing Finance Corporation</u>			
State Housing Initiatives Partnership (SHIP) Program	40.901	Not applicable SHIP FY2016-2017	812,578
Total Florida Housing Finance Corporation			1,240,976
<u>Department of Transportation</u>			
Florida Highway Beautification Grant Program. Keep Florida Beautiful	55.003	G0K01	15,000
Public Transit Service Development Program	55.012	ARP46/FM#430987-2-84-01 G0E14 G0E15	367,496 145,000 75,000
Total Department of Transportation			587,496
<u>Department of Health</u>			
Emergency Medical Services(EMS) Matching Awards	64.003	M4275	106,667
Pass-Through Miami-Dade County, Florida County Grant Awards	64.005	EMS County Grant #C0013	21,789
Total Department of Health			128,456
Total Expenditures of State Financial Assistance			\$ 3,562,262

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

**For use in FY 2019
Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2017**

