



# City of Miami, Florida

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

For use in FY 2020 Based on Actual Expenditures for  
the Fiscal Year Ended September 30, 2018

*Prepared August 2019*

# CITY OF MIAMI, FLORIDA

## COST ALLOCATION PLAN FOR FY 2020 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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*Certificate of Cost Allocation Plan and Indirect Costs*

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## CERTIFICATE OF COST ALLOCATION PLAN


### CITY OF MIAMI, FLORIDA

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

- 1) All costs included in this proposal dated August 30, 2019 to establish cost allocations or billings for the fiscal year October 1, 2019 through September 30, 2020 based on the fiscal year ending September 30, 2018 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: 08/30/2019

## 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 August 30, 2019 to establish billing or final indirect costs rates for the fiscal year October 1, 2019 through September 30, 2020 based on the fiscal year ending September 30, 2018 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

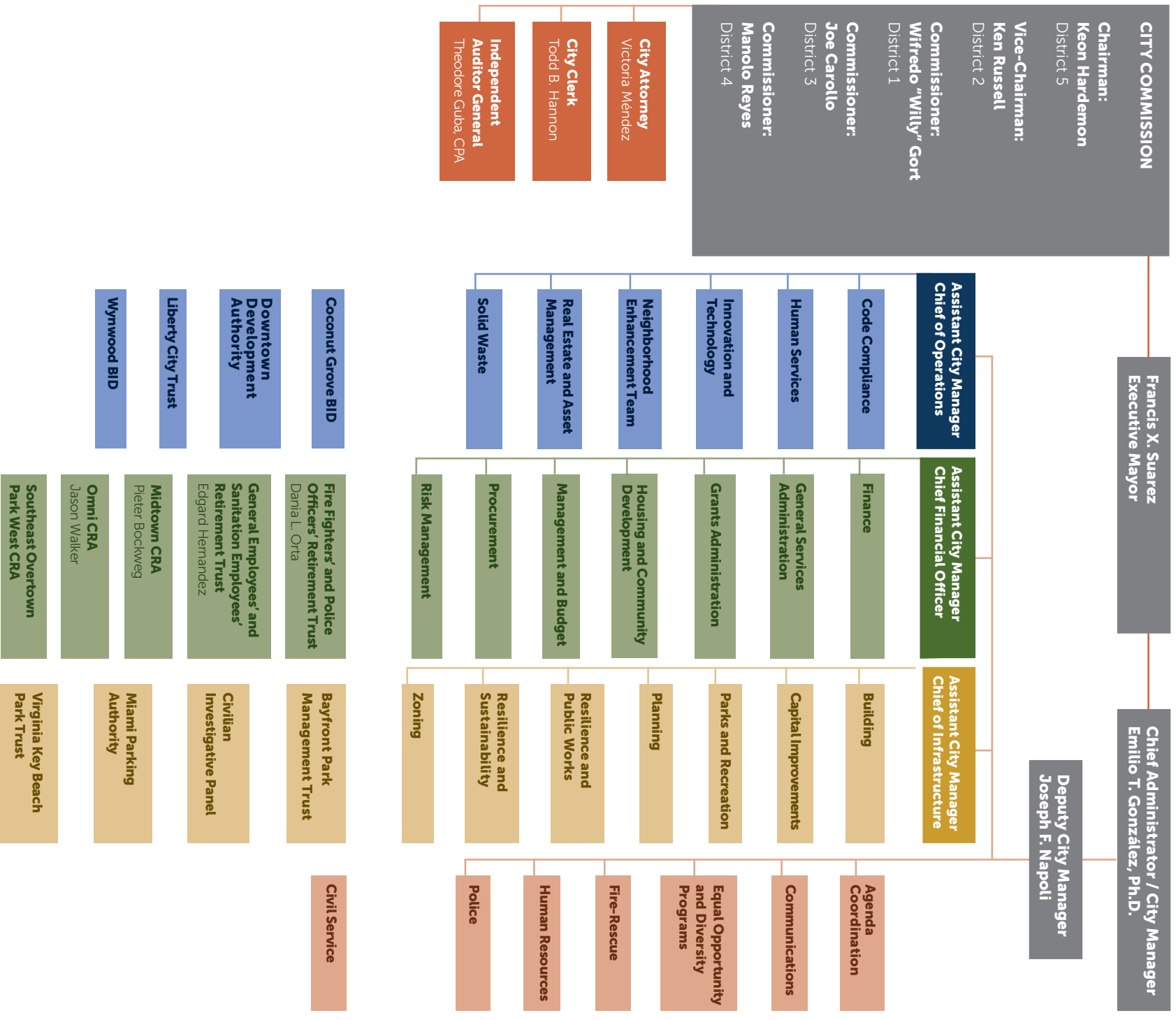
Title: Assistant City Manager/CFO

Date of Execution: 08/30/2019

## *City Organizational Chart*

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# CITY ORGANIZATIONAL CHART





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## *Cost Allocation Methodology*

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# *City of Miami, Florida*

## *Cost Allocation Methodology*

### **OVERVIEW**

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2018.

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

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

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

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

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

## ***PROCESS***

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

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

## ***FORMAT OF THE REPORT***

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

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

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

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

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

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

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

2. Schedule C - Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence. Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.
3. Schedule D - Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all the Central Service Department costs and allocates them to Receiving Departments.
4. Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.
5. Schedule F – Indirect Cost Rate Proposal calculates indirect cost rates for selected Receiving Departments. The indirect rate is computed as the total indirect costs allocated to the Receiving Department divided by the total Salary cost of the Receiving Department.

The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrates the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

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## *Cost Allocation Plan*

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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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**CITY OF MIAMI, FLORIDA  
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	1,496	6,638	31,226	7,630
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	358,773	0	0	0	19,230	8,026
131 City Attorney	57,739	398,210	5,510	24,401	274,418	290,702	1,932,075
141 Civil Service Board	1,160	3,214	6,608	357	5,179	75,004	155,722
150 City Manager's Office	11,237	31,119	63,967	3,458	50,136	726,108	1,507,537
150.2 Agenda Coordination	0	192,438	0	0	0	10,544	28,119
160 Finance - Director's Office	2,314	6,410	13,177	713	10,329	149,579	310,552
161 Finance - General	11,109	33,337	40,761	3,002	25,625	708,114	936,573
162 Finance - Treasury	8,523	23,645	29,115	2,378	43,832	577,185	962,095
163 Finance - Financial	3,430	9,472	22,237	2,616	13,653	132,682	160,963
171-4 Human Resources	11,989	33,199	76,262	4,233	61,236	885,704	1,831,513
231 Management and Budget	65,274	61,194	16,319	4,080	16,319	228,459	1,603,293
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	56	157	216	6,126	49,938	128,849	45,463
244 GSA - Graphics	4,014	35,173	2,937	27	21,466	27,252	85,202
246 GSA - Light Fleet	9,496	43,467	287,623	7,758	260,750	507,018	3,840,738
247 GSA - Heavy Fleet	0	0	0	0	0	3,010	58,132
251 Information Technology	60,830	178,181	311,740	49,656	327,180	1,413,164	5,525,470
261 Procurement	19,362	84,496	31,536	7,692	31,760	497,702	425,171
271 Auditor General	3,069	6,275	17,248	693	11,310	239,589	413,900
301-3 Risk Management	5,838	16,138	35,440	1,785	26,739	512,198	1,339,581
431 Equal Opportunity &	1,302	3,605	7,411	400	5,809	84,124	174,663
371 Grants Administration	0	0	0	0	0	195,662	326,103
<b>Total Allocated</b>	<b>276,742</b>	<b>1,518,503</b>	<b>968,107</b>	<b>120,871</b>	<b>1,242,317</b>	<b>7,443,105</b>	<b>21,678,521</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>276,742</b>	<b>1,518,503</b>	<b>968,107</b>	<b>120,871</b>	<b>1,242,317</b>	<b>7,443,105</b>	<b>21,678,521</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>276,742</b>	<b>1,518,503</b>	<b>968,107</b>	<b>120,871</b>	<b>1,242,317</b>	<b>7,443,105</b>	<b>21,678,521</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	22,857	0	21,004	0	0	42,537	9,434
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	60,346	0	0	0	0	141,511	0
131 City Attorney	1,102,537	291,223	462,799	0	0	336,277	373,090
141 Civil Service Board	11,965	18,126	4,554	3,303	803	8,394	96,880
150 City Manager's Office	115,832	175,476	44,086	31,983	7,779	81,255	937,890
150.2 Agenda Coordination	42,178	4,393	34,269	0	0	879	4,393
160 Finance - Director's Office	23,862	36,148	9,082	6,589	1,603	16,739	193,206
161 Finance - General	87,409	89,516	107,882	27,310	9,840	52,392	451,675
162 Finance - Treasury	136,928	182,588	102,815	12,949	6,061	613,101	577,732
163 Finance - Financial	25,049	27,089	18,149	6,525	2,478	17,975	108,865
171-4 Human Resources	140,838	213,985	53,149	39,151	9,522	97,425	1,039,043
231 Management and Budget	28,558	16,319	28,558	0	0	40,797	155,026
241 GSA - Administration	0	0	0	1,148,949	279,475	0	0
243 GSA - Miami Riverside	94,153	4,974	87,256	0	0	177,730	38,828
244 GSA - Graphics	4,819	43,981	4,663	2,405	0	16,263	60,180
246 GSA - Light Fleet	373,112	219,317	10,184	0	0	164,965	845,992
247 GSA - Heavy Fleet	497,421	4,847,804	0	0	0	0	244,789
251 Information Technology	396,628	232,466	152,115	9,603	6,648	634,530	1,119,566
261 Procurement	83,776	62,417	205,587	127,233	14,029	64,205	560,562
271 Auditor General	45,186	86,519	30,254	7,516	1,976	24,720	86,753
301-3 Risk Management	70,055	130,785	25,735	17,325	4,100	45,001	503,131
431 Equal Opportunity &	13,420	20,330	5,107	3,705	901	9,414	108,661
371 Grants Administration	0	16,305	16,305	0	0	0	48,916
<b>Total Allocated</b>	<b>3,376,929</b>	<b>6,719,761</b>	<b>1,423,553</b>	<b>1,444,546</b>	<b>345,215</b>	<b>2,586,110</b>	<b>7,564,612</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>3,376,929</b>	<b>6,719,761</b>	<b>1,423,553</b>	<b>1,444,546</b>	<b>345,215</b>	<b>2,586,110</b>	<b>7,564,612</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,376,929</b>	<b>6,719,761</b>	<b>1,423,553</b>	<b>1,444,546</b>	<b>345,215</b>	<b>2,586,110</b>	<b>7,564,612</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Allocated Costs By Department**

Detail

Central Service Departments	330 Veterans Affairs	342 ZONING	351-5 PLANNING	381 COMMUNICATIONS	402 TRANSPORTATION	401 CIP	441 OFFICE OF RESILIENCY AND
Building Depreciation	0	15,217	22,024	5,197	0	20,498	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	0	27,010	0
131 City Attorney	2,681	113,714	528,506	29,191	0	149,558	28,422
141 Civil Service Board	357	1,875	3,661	1,071	536	4,018	357
150 City Manager's Office	3,458	18,153	35,441	10,373	5,187	38,899	3,458
150.2 Agenda Coordination	0	1,757	86,991	0	2,636	18,453	4,393
160 Finance - Director's Office	713	3,740	7,301	2,137	1,069	8,013	713
161 Finance - General	2,433	7,417	26,655	14,752	19,851	86,655	3,636
162 Finance - Treasury	2,053	136,293	84,084	7,121	8,723	31,465	3,302
163 Finance - Financial	1,225	5,125	9,874	1,812	2,581	19,486	1,414
171-4 Human Resources	3,825	21,677	42,976	12,290	6,213	45,576	3,961
231 Management and Budget	8,159	44,875	101,991	20,398	4,080	12,239	12,239
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	0	62,327	124,177	21,284	6	85,668	0
244 GSA - Graphics	0	880	29,648	2,506	1,986	2,615	0
246 GSA - Light Fleet	0	0	1,613	25,952	1,624	30,238	0
247 GSA - Heavy Fleet	0	0	0	0	899,501	0	0
251 Information Technology	0	158,360	373,314	20,369	38,425	269,669	33,199
261 Procurement	4,242	5,872	17,484	35,180	11,841	27,418	4,242
271 Auditor General	0	0	0	2,797	0	25,360	832
301-3 Risk Management	1,763	9,260	18,181	5,868	3,962	20,145	1,763
431 Equal Opportunity &	400	2,104	4,106	1,201	601	4,506	400
371 Grants Administration	0	0	0	0	16,305	32,610	0
<b>Total Allocated</b>	<b>31,309</b>	<b>608,646</b>	<b>1,518,027</b>	<b>219,499</b>	<b>1,025,127</b>	<b>960,099</b>	<b>102,331</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>31,309</b>	<b>608,646</b>	<b>1,518,027</b>	<b>219,499</b>	<b>1,025,127</b>	<b>960,099</b>	<b>102,331</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>31,309</b>	<b>608,646</b>	<b>1,518,027</b>	<b>219,499</b>	<b>1,025,127</b>	<b>960,099</b>	<b>102,331</b>





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Allocated Costs By Department**

Detail

Central Service Departments	450 HUMAN SERVICES	910 CD-COMMUNITY & ECONOMIC	920 CRA - COMMUNITY REDEVELOPMENT	930 LIBERTY CITY	940 VIRGINIA KEY	950 CIVILIAN INVESTIGATIVE PANEL	960 PENSION
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	26,927	0	0	0	0
131 City Attorney	0	349,533	90,455	3,550	12,759	4,865	0
141 Civil Service Board	0	5,983	0	0	0	536	0
150 City Manager's Office	0	57,915	0	0	0	5,187	0
150.2 Agenda Coordination	0	43,935	6,151	1,757	2,636	1,757	3,514
160 Finance - Director's Office	0	11,930	0	0	0	1,069	0
161 Finance - General	26,971	714,921	44,916	4,848	20,315	3,508	25
162 Finance - Treasury	0	108,826	27,611	3,984	7,575	0	37
163 Finance - Financial	0	27,269	6,249	1,280	2,188	1,691	5
171-4 Human Resources	0	70,078	0	0	0	6,077	0
231 Management and Budget	16,319	12,239	0	0	0	4,080	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	0	2,155	66	14	86	64	5,648
244 GSA - Graphics	0	5,135	211	0	0	1,165	0
246 GSA - Light Fleet	0	6,345	5,087	0	0	5,153	0
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	43,762	114,963	100,200	17,623	35,022	33,002	2,216
261 Procurement	10,778	41,796	7,936	4,567	51,872	13,621	0
271 Auditor General	0	8,387	36,029	1,219	1,513	0	0
301-3 Risk Management	174	29,675	22	0	0	2,667	0
431 Equal Opportunity &	0	6,710	0	0	0	601	0
371 Grants Administration	48,916	750,037	0	0	16,305	0	0
<b>Total Allocated</b>	<b>146,920</b>	<b>2,367,832</b>	<b>351,860</b>	<b>38,842</b>	<b>150,271</b>	<b>85,043</b>	<b>11,445</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>146,920</b>	<b>2,367,832</b>	<b>351,860</b>	<b>38,842</b>	<b>150,271</b>	<b>85,043</b>	<b>11,445</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>146,920</b>	<b>2,367,832</b>	<b>351,860</b>	<b>38,842</b>	<b>150,271</b>	<b>85,043</b>	<b>11,445</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Allocated Costs By Department**

Detail

Central Service Departments	970 COMPONENT UNITS	980 ND - NON DEPARTMENTAL	999 OTHER	SubTotal	Direct Billed	Unallocated	Total
Building Depreciation	0	1,766	0	207,524	0	0	207,524
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	4,860	1,458,897	2,105,580	0	0	2,105,580
131 City Attorney	337,270	0	720	7,200,205	0	0	7,200,205
141 Civil Service Board	0	893	0	410,556	0	0	410,556
150 City Manager's Office	0	8,644	0	3,974,578	0	0	3,974,578
150.2 Agenda Coordination	13,180	0	0	504,373	0	0	504,373
160 Finance - Director's Office	0	1,780	0	818,768	0	0	818,768
161 Finance - General	24	25,483	179,808	3,766,763	0	0	3,766,763
162 Finance - Treasury	0	13,712	833,099	4,546,832	0	0	4,546,832
163 Finance - Financial	0	2,532	335	634,249	0	0	634,249
171-4 Human Resources	0	9,221	0	4,719,143	0	0	4,719,143
231 Management and Budget	0	0	0	2,500,815	0	0	2,500,815
241 GSA - Administration	0	0	0	1,428,424	0	0	1,428,424
243 GSA - Miami Riverside	0	7,231	0	942,472	291,780	0	1,234,252
244 GSA - Graphics	0	0	0	352,528	399,536	0	752,064
246 GSA - Light Fleet	0	0	0	6,646,432	3,930,415	0	10,576,847
247 GSA - Heavy Fleet	0	0	0	6,550,657	6,307,189	0	12,857,846
251 Information Technology	13,988	4,482	6,399	11,682,770	0	0	11,682,770
261 Procurement	0	5,872	0	2,458,249	0	0	2,458,249
271 Auditor General	0	43,339	0	1,094,484	0	0	1,094,484
301-3 Risk Management	0	4,410	0	2,831,741	0	0	2,831,741
431 Equal Opportunity &	0	1,001	0	460,482	0	0	460,482
371 Grants Administration	0	0	2,498,654	3,966,118	0	0	3,966,118
<b>Total Allocated</b>	<b>364,462</b>	<b>135,226</b>	<b>4,977,912</b>	<b>69,803,743</b>	<b>10,928,920</b>	<b>0</b>	<b>80,732,663</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>364,462</b>	<b>135,226</b>	<b>4,977,912</b>	<b>69,803,743</b>	<b>10,928,920</b>	<b>0</b>	<b>80,732,663</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>364,462</b>	<b>135,226</b>	<b>4,977,912</b>	<b>69,803,743</b>	<b>10,928,920</b>	<b>0</b>	<b>80,732,663</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	10,261,179	0	
121 City Clerk	1,872,743	( 9,319)	
131 City Attorney	8,602,444	( 46,523)	
141 Civil Service Board	379,904	( 383)	
150 City Manager's Office	3,591,054	( 50,420)	
150.2 Agenda Coordination	371,928	( 969)	
160 Finance - Director's Office	1,901,018	( 61,000)	
161 Finance - General Accounting	27,885,156	( 24,833,248)	
162 Finance - Treasury Management	166,975,199	( 163,274,106)	
163 Finance - Financial System Services	555,693	0	
171-4 Human Resources	4,604,453	( 11,241)	
231 Management and Budget	2,455,775	( 7,501)	
241 GSA - Administration	3,116,679	( 1,677,376)	
243 GSA - Miami Riverside Center	1,726,874	( 97,103)	
244 GSA - Graphics	669,348	( 41,121)	
246 GSA - Light Fleet	8,406,805	( 2,734,864)	
247 GSA - Heavy Fleet	8,569,995	( 272,476)	
251 Information Technology	14,899,440	( 3,298,374)	
261 Procurement	2,529,027	( 7,281)	
271 Auditor General	873,293	( 2,581)	
301-3 Risk Management	2,674,625	( 7,879)	
431 Equal Opportunity & Diversity	408,641	0	
371 Grants Administration	3,461,482	( 44,863)	
101 MAYOR			276,742
111-5 COMMISSIONERS			1,518,503
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			968,107
150.3 OFFICE OF FILM AND ENTERTAINMENT			120,871
152 CODE COMPLIANCE			1,242,317
181-9 FIRE-RESCUE			7,443,105
190-1 POLICE			21,678,521
201-9 PUBLIC WORKS			3,376,929
211-3 SOLID WASTE			6,719,761
221 DEPT OF REAL ESTATE & ASSET MGMT			1,423,553
242 GSA PROPERTY MNGT			1,444,546
245 GSA COMMUNICATIONS SERVICES			345,215

All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
281-4 BUILDING			2,586,110	
291-8 PARKS & RECREATION			7,564,612	
330 Veterans Affairs			31,309	
342 ZONING			608,646	
351-5 PLANNING			1,518,027	
381 COMMUNICATIONS			219,499	
402 TRANSPORTATION			1,025,127	
401 CIP			960,099	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			102,331	
450 HUMAN SERVICES			146,920	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			2,367,832	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			351,860	
930 LIBERTY CITY			38,842	
940 VIRGINIA KEY			150,271	
950 CIVILIAN INVESTIGATIVE PANEL			85,043	
960 PENSION			11,445	
970 COMPONENT UNITS			364,462	
980 ND - NON DEPARTMENTAL			135,226	
999 OTHER			4,977,912	
Direct Billed Total			10,928,920	
Unallocated Total			0	
Totals	277,211,291	( 196,478,628)	80,732,663	Deviation 0

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	( 10,261,179)	0	0	0	0	0
121 City Clerk	0	8,570	( 2,190,081)	71,134	924	9,275	120,529
131 City Attorney	31,381	20,920	80,019	( 9,439,128)	4,391	44,057	31,947
141 Civil Service Board	3,117	383	0	9,829	( 452,838)	4,638	0
150 City Manager's Office	15,516	12,427	0	400,965	1,786	( 4,373,127)	14,522
150.2 Agenda Coordination	749	0	0	302,344	179	1,729	( 746,060)
160 Finance - Director's Office	3,736	5,049	0	729,349	893	8,644	8,787
161 Finance - General	27,401	37,023	0	0	2,232	21,610	0
162 Finance - Treasury	11,209	15,146	0	0	2,322	22,475	0
163 Finance - Financial	2,491	3,366	0	0	179	1,729	0
171-4 Human Resources	25,386	10,805	0	93,955	3,482	33,712	1,757
231 Management and Budget	7,058	3,309	0	66,947	1,518	14,695	29,876
241 GSA - Administration	1,575	1,092,596	0	84,547	625	6,051	2,636
243 GSA - Miami Riverside	12,644	0	0	0	803	7,779	0
244 GSA - Graphics	0	32,997	0	0	446	4,322	0
246 GSA - Light Fleet	0	3,877,495	0	0	3,036	29,390	0
247 GSA - Heavy Fleet	0	3,877,495	0	0	3,125	30,255	0
251 Information Technology	32,602	1,240,258	4,482	12,536	7,411	71,746	2,636
261 Procurement	7,142	3,242	0	162,739	1,608	15,560	5,272
271 Auditor General	14,064	2,581	0	115,750	714	6,915	0
301-3 Risk Management	7,922	6,180	0	90,877	1,697	16,424	3,514
431 Equal Opportunity &	2,594	0	0	29,862	179	1,729	879
371 Grants Administration	4,425	11,337	0	68,089	4,732	45,814	19,332
101 MAYOR	0	0	0	57,739	1,160	11,237	0
111-5 COMMISSIONERS	0	0	358,773	398,210	3,214	31,119	192,438
151 NET - NEIGHBORHOOD	0	0	0	5,510	6,608	63,967	0
150.3 OFFICE OF FILM AND	1,496	0	0	24,401	357	3,458	0
152 CODE COMPLIANCE	6,638	0	0	274,418	5,179	50,136	0
181-9 FIRE-RESCUE	31,226	0	19,230	290,702	75,004	726,108	10,544
190-1 POLICE	7,630	0	8,026	1,932,075	155,722	1,507,537	28,119
201-9 PUBLIC WORKS	22,857	0	60,346	1,102,537	11,965	115,832	42,178
211-3 SOLID WASTE	0	0	0	291,223	18,126	175,476	4,393
221 DEPT OF REAL ESTATE	21,004	0	0	462,799	4,554	44,086	34,269
242 GSA PROPERTY MNGT	0	0	0	0	3,303	31,983	0



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	803	7,779	0
281-4 BUILDING	42,537	0	141,511	336,277	8,394	81,255	879
291-8 PARKS &	9,434	0	0	373,090	96,880	937,890	4,393
330 Veterans Affairs	0	0	0	2,681	357	3,458	0
342 ZONING	15,217	0	0	113,714	1,875	18,153	1,757
351-5 PLANNING	22,024	0	0	528,506	3,661	35,441	86,991
381 COMMUNICATIONS	5,197	0	0	29,191	1,071	10,373	0
402 TRANSPORTATION	0	0	0	0	536	5,187	2,636
401 CIP	20,498	0	27,010	149,558	4,018	38,899	18,453
441 OFFICE OF RESILIENCY	0	0	0	28,422	357	3,458	4,393
450 HUMAN SERVICES	0	0	0	0	0	0	0
910 CD-COMMUNITY &	0	0	0	349,533	5,983	57,915	43,935
920 CRA - COMMUNITY	0	0	26,927	90,455	0	0	6,151
930 LIBERTY CITY	0	0	0	3,550	0	0	1,757
940 VIRGINIA KEY	0	0	0	12,759	0	0	2,636
950 CIVILIAN	0	0	0	4,865	536	5,187	1,757
960 PENSION	0	0	0	0	0	0	3,514
970 COMPONENT UNITS	0	0	0	337,270	0	0	13,180
980 ND - NON	1,766	0	4,860	0	893	8,644	0
999 OTHER	0	0	1,458,897	720	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	1,964	12,878	8,664	4,925	11,290	0	0
131 City Attorney	9,328	16,748	7,016	8,828	48,781	26,864	0
141 Civil Service Board	982	3,478	3,078	1,708	5,207	3,838	0
150 City Manager's Office	3,273	15,556	25,913	7,564	17,316	7,675	0
150.2 Agenda Coordination	327	1,917	2,076	1,035	1,819	3,838	0
160 Finance - Director's Office	( 2,738,665)	10,941	5,226	3,783	9,220	34,539	0
161 Finance - General	852,580	( 4,294,184)	2,666	8,486	24,177	0	0
162 Finance - Treasury	826,563	16,722	( 4,785,526)	8,855	25,024	0	0
163 Finance - Financial	166,296	1,519	1,652	( 778,515)	1,944	0	0
171-4 Human Resources	6,944	15,560	6,021	14,604	( 5,160,991)	7,675	0
231 Management and Budget	3,027	8,337	4,543	7,400	16,357	( 2,748,430)	0
241 GSA - Administration	1,247	14,812	9,712	4,272	6,999	16,319	( 4,005,795)
243 GSA - Miami Riverside	1,603	10,350	5,842	2,777	9,522	0	279,475
244 GSA - Graphics	890	5,505	3,307	1,477	5,291	0	155,263
246 GSA - Light Fleet	6,054	146,279	31,041	8,502	35,976	0	1,055,790
247 GSA - Heavy Fleet	6,233	79,342	28,945	7,550	37,035	0	1,086,843
251 Information Technology	14,780	49,372	17,102	21,512	86,874	85,672	0
261 Procurement	3,206	10,571	5,763	7,314	18,367	24,478	0
271 Auditor General	1,424	4,772	3,504	3,696	7,377	8,159	0
301-3 Risk Management	3,383	20,036	36,249	7,686	19,562	4,080	0
431 Equal Opportunity &	356	3,278	2,997	1,252	1,844	12,239	0
371 Grants Administration	9,437	79,448	27,377	11,040	51,866	12,239	0
101 MAYOR	2,314	11,109	8,523	3,430	11,989	65,274	0
111-5 COMMISSIONERS	6,410	33,337	23,645	9,472	33,199	61,194	0
151 NET - NEIGHBORHOOD	13,177	40,761	29,115	22,237	76,262	16,319	0
150.3 OFFICE OF FILM AND	713	3,002	2,378	2,616	4,233	4,080	0
152 CODE COMPLIANCE	10,329	25,625	43,832	13,653	61,236	16,319	0
181-9 FIRE-RESCUE	149,579	708,114	577,185	132,682	885,704	228,459	0
190-1 POLICE	310,552	936,573	962,095	160,963	1,831,513	1,603,293	0
201-9 PUBLIC WORKS	23,862	87,409	136,928	25,049	140,838	28,558	0
211-3 SOLID WASTE	36,148	89,516	182,588	27,089	213,985	16,319	0
221 DEPT OF REAL ESTATE	9,082	107,882	102,815	18,149	53,149	28,558	0
242 GSA PROPERTY MNGT	6,589	27,310	12,949	6,525	39,151	0	1,148,949



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	1,603	9,840	6,061	2,478	9,522	0	279,475
281-4 BUILDING	16,739	52,392	613,101	17,975	97,425	40,797	0
291-8 PARKS &	193,206	451,675	577,732	108,865	1,039,043	155,026	0
330 Veterans Affairs	713	2,433	2,053	1,225	3,825	8,159	0
342 ZONING	3,740	7,417	136,293	5,125	21,677	44,875	0
351-5 PLANNING	7,301	26,655	84,084	9,874	42,976	101,991	0
381 COMMUNICATIONS	2,137	14,752	7,121	1,812	12,290	20,398	0
402 TRANSPORTATION	1,069	19,851	8,723	2,581	6,213	4,080	0
401 CIP	8,013	86,655	31,465	19,486	45,576	12,239	0
441 OFFICE OF RESILIENCY	713	3,636	3,302	1,414	3,961	12,239	0
450 HUMAN SERVICES	0	26,971	0	0	0	16,319	0
910 CD-COMMUNITY &	11,930	714,921	108,826	27,269	70,078	12,239	0
920 CRA - COMMUNITY	0	44,916	27,611	6,249	0	0	0
930 LIBERTY CITY	0	4,848	3,984	1,280	0	0	0
940 VIRGINIA KEY	0	20,315	7,575	2,188	0	0	0
950 CIVILIAN	1,069	3,508	0	1,691	6,077	4,080	0
960 PENSION	0	25	37	5	0	0	0
970 COMPONENT UNITS	0	24	0	0	0	0	0
980 ND - NON	1,780	25,483	13,712	2,532	9,221	0	0
999 OTHER	0	179,808	833,099	335	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	924	2,453	0	0	54,332	10,946	1,473
131 City Attorney	112,672	2,129	2,639	0	379,400	16,888	8,751
141 Civil Service Board	11,198	0	0	0	18,836	3,495	342
150 City Manager's Office	55,797	7,131	0	0	189,927	35,378	3,398
150.2 Agenda Coordination	2,701	42,124	0	0	10,019	2,860	321
160 Finance - Director's Office	15,523	5,777	0	0	27,262	23,538	1,051
161 Finance - General	98,379	112	0	0	148,702	2,784	2,840
162 Finance - Treasury	43,306	5,414	0	0	83,767	7,067	2,748
163 Finance - Financial	8,944	0	0	0	32,866	219	554
171-4 Human Resources	91,731	8,183	0	0	199,396	21,844	4,091
231 Management and Budget	25,359	526	0	0	75,483	24,489	2,167
241 GSA - Administration	5,674	1,778	357,414	688,032	198,099	56,834	1,193
243 GSA - Miami Riverside	( 1,990,751)	0	0	0	7,334	17,158	652
244 GSA - Graphics	0	( 856,158)	0	0	5,421	9,850	505
246 GSA - Light Fleet	0	2,649	( 10,962,748)	0	11,798	60,687	3,245
247 GSA - Heavy Fleet	0	0	0	( 13,545,878)	11,479	57,828	3,177
251 Information Technology	134,183	3,175	24,657	0	( 13,545,635)	80,173	10,939
261 Procurement	29,412	7,425	1,020	0	118,762	( 2,955,509)	2,296
271 Auditor General	57,590	45	0	0	38,690	9,957	( 1,150,201)
301-3 Risk Management	34,114	5,577	171	0	110,420	21,023	2,388
431 Equal Opportunity &	10,665	319	0	0	26,065	4,200	353
371 Grants Administration	18,327	9,277	0	0	114,807	30,042	3,233
101 MAYOR	56	4,014	9,496	0	60,830	19,362	3,069
111-5 COMMISSIONERS	157	35,173	43,467	0	178,181	84,496	6,275
151 NET - NEIGHBORHOOD	216	2,937	287,623	0	311,740	31,536	17,248
150.3 OFFICE OF FILM AND	6,126	27	7,758	0	49,656	7,692	693
152 CODE COMPLIANCE	49,938	21,466	260,750	0	327,180	31,760	11,310
181-9 FIRE-RESCUE	128,849	27,252	507,018	3,010	1,413,164	497,702	239,589
190-1 POLICE	45,463	85,202	3,840,738	58,132	5,525,470	425,171	413,900
201-9 PUBLIC WORKS	94,153	4,819	373,112	497,421	396,628	83,776	45,186
211-3 SOLID WASTE	4,974	43,981	219,317	4,847,804	232,466	62,417	86,519
221 DEPT OF REAL ESTATE	87,256	4,663	10,184	0	152,115	205,587	30,254
242 GSA PROPERTY MNGT	0	2,405	0	0	9,603	127,233	7,516



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	6,648	14,029	1,976
281-4 BUILDING	177,730	16,263	164,965	0	634,530	64,205	24,720
291-8 PARKS &	38,828	60,180	845,992	244,789	1,119,566	560,562	86,753
330 Veterans Affairs	0	0	0	0	0	4,242	0
342 ZONING	62,327	880	0	0	158,360	5,872	0
351-5 PLANNING	124,177	29,648	1,613	0	373,314	17,484	0
381 COMMUNICATIONS	21,284	2,506	25,952	0	20,369	35,180	2,797
402 TRANSPORTATION	6	1,986	1,624	899,501	38,425	11,841	0
401 CIP	85,668	2,615	30,238	0	269,669	27,418	25,360
441 OFFICE OF RESILIENCY	0	0	0	0	33,199	4,242	832
450 HUMAN SERVICES	0	0	0	0	43,762	10,778	0
910 CD-COMMUNITY &	2,155	5,135	6,345	0	114,963	41,796	8,387
920 CRA - COMMUNITY	66	211	5,087	0	100,200	7,936	36,029
930 LIBERTY CITY	14	0	0	0	17,623	4,567	1,219
940 VIRGINIA KEY	86	0	0	0	35,022	51,872	1,513
950 CIVILIAN	64	1,165	5,153	0	33,002	13,621	0
960 PENSION	5,648	0	0	0	2,216	0	0
970 COMPONENT UNITS	0	0	0	0	13,988	0	0
980 ND - NON	7,231	0	0	0	4,482	5,872	43,339
999 OTHER	0	0	0	0	6,399	0	0
Direct Billings	291,780	399,536	3,930,415	6,307,189	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	5,200	1,176	0	0
131 City Attorney	24,860	5,588	0	0
141 Civil Service Board	2,600	588	0	0
150 City Manager's Office	16,388	1,961	0	0
150.2 Agenda Coordination	867	196	0	0
160 Finance - Director's Office	4,349	980	0	0
161 Finance - General	10,833	2,451	0	0
162 Finance - Treasury	11,266	2,549	0	0
163 Finance - Financial	867	196	0	0
171-4 Human Resources	18,810	3,823	0	0
231 Management and Budget	7,399	1,666	0	0
241 GSA - Administration	15,391	686	0	0
243 GSA - Miami Riverside	4,159	882	0	0
244 GSA - Graphics	2,167	490	0	0
246 GSA - Light Fleet	15,532	3,333	0	0
247 GSA - Heavy Fleet	15,621	3,431	0	0
251 Information Technology	36,323	8,136	0	0
261 Procurement	7,821	1,765	0	0
271 Auditor General	3,467	784	0	0
301-3 Risk Management	( 3,059,912)	1,863	0	0
431 Equal Opportunity &	882	( 508,334)	0	0
371 Grants Administration	23,369	5,308	( 3,966,118)	0
101 MAYOR	5,838	1,302	0	276,742
111-5 COMMISSIONERS	16,138	3,605	0	1,518,503
151 NET - NEIGHBORHOOD	35,440	7,411	0	968,107
150.3 OFFICE OF FILM AND	1,785	400	0	120,871
152 CODE COMPLIANCE	26,739	5,809	0	1,242,317
181-9 FIRE-RESCUE	512,198	84,124	195,662	7,443,105
190-1 POLICE	1,339,581	174,663	326,103	21,678,521
201-9 PUBLIC WORKS	70,055	13,420	0	3,376,929
211-3 SOLID WASTE	130,785	20,330	16,305	6,719,761
221 DEPT OF REAL ESTATE	25,735	5,107	16,305	1,423,553
242 GSA PROPERTY MNGT	17,325	3,705	0	1,444,546



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Detail Of Allocated Costs**

Department	301-3 Risk Management	431 Equal Opportunity &	371 Grants	Total Plan Allocated
	22.5	23.5	24.5	
245 GSA	4,100	901	0	345,215
281-4 BUILDING	45,001	9,414	0	2,586,110
291-8 PARKS &	503,131	108,661	48,916	7,564,612
330 Veterans Affairs	1,763	400	0	31,309
342 ZONING	9,260	2,104	0	608,646
351-5 PLANNING	18,181	4,106	0	1,518,027
381 COMMUNICATIONS	5,868	1,201	0	219,499
402 TRANSPORTATION	3,962	601	16,305	1,025,127
401 CIP	20,145	4,506	32,610	960,099
441 OFFICE OF RESILIENCY	1,763	400	0	102,331
450 HUMAN SERVICES	174	0	48,916	146,920
910 CD-COMMUNITY &	29,675	6,710	750,037	2,367,832
920 CRA - COMMUNITY	22	0	0	351,860
930 LIBERTY CITY	0	0	0	38,842
940 VIRGINIA KEY	0	0	16,305	150,271
950 CIVILIAN	2,667	601	0	85,043
960 PENSION	0	0	0	11,445
970 COMPONENT UNITS	0	0	0	364,462
980 ND - NON	4,410	1,001	0	135,226
999 OTHER	0	0	2,498,654	4,977,912
Direct Billings	0	0	0	10,928,920
Unallocated	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,732,663</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>162 Finance - Treasury Management</b>		
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
<b>163 Finance - Financial System Services</b>		
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
<b>171-4 Human Resources</b>		
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
<b>231 Management and Budget</b>		
13.4.1 Budget Requests	Number of PARS & Budget Transfers Processed	Budget - Position Allocation Request & Budget Tran
<b>241 GSA - Administration</b>		
14.4.1 Direction and Leadership	Number of Employees in Supervised Departments	Human Resources - Employee Roster
<b>243 GSA - Miami Riverside Center</b>		
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
<b>244 GSA - Graphics</b>		
16.4.1 Graphics Services	Direct Charges - Graphic Services by Department	General Services Administration Records
<b>246 GSA - Light Fleet</b>		
17.4.1 Light Fleet & Small Equip	Direct Charges - Light Fleet per Department	General Services Administration Records



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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 FY18 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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	276,742	0	0	276,742	830,504	33.3222 %
111-5 COMMISSIONERS	1,518,503	0	0	1,518,503	2,080,224	72.9971 %
151 NET -	968,107	0	0	968,107	3,625,808	26.7004 %
150.3 OFFICE OF FILM	120,871	0	0	120,871	217,912	55.4678 %
152 CODE COMPLIANCE	1,242,317	0	0	1,242,317	3,719,900	33.3965 %
181-9 FIRE-RESCUE	7,443,105	0	0	7,443,105	83,622,357	8.9009 %
190-1 POLICE	21,678,521	0	0	21,678,521	135,918,169	15.9497 %
201-9 PUBLIC WORKS	3,376,929	0	0	3,376,929	8,039,750	42.0029 %
211-3 SOLID WASTE	6,719,761	0	0	6,719,761	10,667,965	62.9901 %
221 DEPT OF REAL	1,423,553	0	0	1,423,553	2,933,293	48.5309 %
242 GSA PROPERTY	1,444,546	0	0	1,444,546	2,268,698	63.6729 %
245 GSA	345,215	0	0	345,215	675,889	51.0757 %
281-4 BUILDING	2,586,110	0	0	2,586,110	6,399,289	40.4125 %
291-8 PARKS &	7,564,612	0	0	7,564,612	21,256,988	35.5865 %
330 Veterans Affairs	31,309	0	0	31,309	159,523	19.6266 %
342 ZONING	608,646	0	0	608,646	1,527,900	39.8355 %
351-5 PLANNING	1,518,027	0	0	1,518,027	2,964,083	51.2141 %
381 COMMUNICATIONS	219,499	0	0	219,499	823,409	26.6573 %
402 TRANSPORTATION	1,025,127	0	0	1,025,127	470,837	217.7244 %
401 CIP	960,099	0	0	960,099	1,255,802	76.4531 %
441 OFFICE OF	102,331	0	0	102,331	353,131	28.9782 %
450 HUMAN SERVICES	146,920	0	0	146,920	3,688	3,983.7310 %
910 CD-COMMUNITY &	2,367,832	0	0	2,367,832	3,986,194	59.4008 %
920 CRA - COMMUNITY	351,860	0	0	351,860	1,587,436	22.1653 %
930 LIBERTY CITY	38,842	0	0	38,842	372,069	10.4395 %
940 VIRGINIA KEY	150,271	0	0	150,271	373,749	40.2064 %
950 CIVILIAN	85,043	0	0	85,043	410,452	20.7194 %
960 PENSION	11,445	0	0	11,445	277	4,131.7690 %
980 ND - NON	135,226	0	0	135,226	10,479,617	1.2904 %
Composite Rate	64,461,369	0	0	64,461,369	307,024,913	20.9954 %





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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
<b>Total To Be Allocated:</b>	<u>418,536</u>	<u>0</u>		<u>418,536</u>



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	7.4979	31,381		31,381		31,381
141 Civil Service Board	1,144	0.7448	3,117		3,117		3,117
150 City Manager's Office	5,694	3.7073	15,516		15,516		15,516
150.2 Agenda Coordination	275	0.1790	749		749		749
160 Finance - Director's Office	1,371	0.8927	3,736		3,736		3,736
161 Finance - General Accounting	10,055	6.5468	27,401		27,401		27,401
162 Finance - Treasury Management	4,113	2.6782	11,209		11,209		11,209
163 Finance - Financial System Services	914	0.5952	2,491		2,491		2,491
171-4 Human Resources	9,316	6.0655	25,386		25,386		25,386
231 Management and Budget	2,590	1.6863	7,058		7,058		7,058
241 GSA - Administration	578	0.3763	1,575		1,575		1,575
243 GSA - Miami Riverside Center	4,640	3.0210	12,644		12,644		12,644
251 Information Technology	11,964	7.7896	32,602		32,602		32,602
261 Procurement	2,621	1.7065	7,142		7,142		7,142
271 Auditor General	5,161	3.3602	14,064		14,064		14,064
301-3 Risk Management	2,907	1.8927	7,922		7,922		7,922
431 Equal Opportunity & Diversity	952	0.6198	2,594		2,594		2,594
371 Grants Administration	1,624	1.0574	4,425		4,425		4,425
150.3 OFFICE OF FILM AND	549	0.3574	1,496		1,496		1,496
152 CODE COMPLIANCE	2,436	1.5860	6,638		6,638		6,638
181-9 FIRE-RESCUE	11,459	7.4608	31,226		31,226		31,226
190-1 POLICE	2,800	1.8230	7,630		7,630		7,630
201-9 PUBLIC WORKS	8,388	5.4613	22,857		22,857		22,857
221 DEPT OF REAL ESTATE & ASSET	7,708	5.0186	21,004		21,004		21,004
281-4 BUILDING	15,609	10.1628	42,537		42,537		42,537



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	2.2541	9,434		9,434		9,434
342 ZONING	5,584	3.6357	15,217		15,217		15,217
351-5 PLANNING	8,082	5.2621	22,024		22,024		22,024
381 COMMUNICATIONS	1,907	1.2416	5,197		5,197		5,197
401 CIP	7,522	4.8975	20,498		20,498		20,498
980 ND - NON DEPARTMENTAL	648	0.4219	1,766		1,766		1,766
SubTotal	153,590	100.0000	418,536		418,536		418,536
Total	153,590	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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	31,381	31,381
141 Civil Service Board	3,117	3,117
150 City Manager's Office	15,516	15,516
150.2 Agenda Coordination	749	749
160 Finance - Director's Office	3,736	3,736
161 Finance - General	27,401	27,401
162 Finance - Treasury	11,209	11,209
163 Finance - Financial	2,491	2,491
171-4 Human Resources	25,386	25,386
231 Management and Budget	7,058	7,058
241 GSA - Administration	1,575	1,575
243 GSA - Miami Riverside	12,644	12,644
251 Information Technology	32,602	32,602
261 Procurement	7,142	7,142
271 Auditor General	14,064	14,064
301-3 Risk Management	7,922	7,922
431 Equal Opportunity &	2,594	2,594
371 Grants Administration	4,425	4,425
150.3 OFFICE OF FILM AND	1,496	1,496
152 CODE COMPLIANCE	6,638	6,638
181-9 FIRE-RESCUE	31,226	31,226
190-1 POLICE	7,630	7,630
201-9 PUBLIC WORKS	22,857	22,857
221 DEPT OF REAL ESTATE	21,004	21,004
281-4 BUILDING	42,537	42,537
291-8 PARKS &	9,434	9,434
342 ZONING	15,217	15,217
351-5 PLANNING	22,024	22,024
381 COMMUNICATIONS	5,197	5,197
401 CIP	20,498	20,498
980 ND - NON	1,766	1,766



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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, 2018**  
**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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,261,179			10,261,179
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>10,261,179</u>	<u>0</u>		<u>10,261,179</u>



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department Equipment Depreciation**

	Total	General & Admin	Equipment Depreciation
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Other Expense &amp; Cost</b>			
Equipment Depreciation	10,261,179	0	10,261,179
<b>Departmental Totals</b>			
Total Expenditures	10,261,179	0	10,261,179
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	10,261,179	0	10,261,179
<b>Allocation Step 1</b>			
1st Allocation	10,261,179	0	10,261,179
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 00020 Equipment Depreciation</b>			
Total Allocated	10,261,179	0	10,261,179



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	8,569	0.0835	8,570		8,570		8,570
131 City Attorney	20,919	0.2039	20,920		20,920		20,920
141 Civil Service Board	383	0.0037	383		383		383
150 City Manager's Office	12,426	0.1211	12,427		12,427		12,427
160 Finance - Director's Office	5,048	0.0492	5,049		5,049		5,049
161 Finance - General Accounting	37,022	0.3608	37,023		37,023		37,023
162 Finance - Treasury Management	15,145	0.1476	15,146		15,146		15,146
163 Finance - Financial System Services	3,365	0.0328	3,366		3,366		3,366
171-4 Human Resources	10,804	0.1053	10,805		10,805		10,805
231 Management and Budget	3,309	0.0323	3,309		3,309		3,309
241 GSA - Administration	1,092,595	10.6479	1,092,596		1,092,596		1,092,596
244 GSA - Graphics	32,997	0.3216	32,997		32,997		32,997
246 GSA - Light Fleet	3,877,495	37.7879	3,877,495		3,877,495		3,877,495
247 GSA - Heavy Fleet	3,877,495	37.7880	3,877,495		3,877,495		3,877,495
251 Information Technology	1,240,258	12.0869	1,240,258		1,240,258		1,240,258
261 Procurement	3,241	0.0316	3,242		3,242		3,242
271 Auditor General	2,581	0.0252	2,581		2,581		2,581
301-3 Risk Management	6,180	0.0602	6,180		6,180		6,180
371 Grants Administration	11,337	0.1105	11,337		11,337		11,337
SubTotal	10,261,179	100.0000	10,261,179		10,261,179		10,261,179
Total	10,261,179	100.0000	10,261,179		10,261,179		10,261,179



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	8,570	8,570
131 City Attorney	20,920	20,920
141 Civil Service Board	383	383
150 City Manager's Office	12,427	12,427
160 Finance - Director's Office	5,049	5,049
161 Finance - General	37,023	37,023
162 Finance - Treasury	15,146	15,146
163 Finance - Financial	3,366	3,366
171-4 Human Resources	10,805	10,805
231 Management and Budget	3,309	3,309
241 GSA - Administration	1,092,596	1,092,596
244 GSA - Graphics	32,997	32,997
246 GSA - Light Fleet	3,877,495	3,877,495
247 GSA - Heavy Fleet	3,877,495	3,877,495
251 Information Technology	1,240,258	1,240,258
261 Procurement	3,242	3,242
271 Auditor General	2,581	2,581
301-3 Risk Management	6,180	6,180
371 Grants Administration	11,337	11,337
Direct Billed	0	0
<b>Total</b>	<b>10,261,179</b>	<b>10,261,179</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,872,743			1,872,743
Depreciation	( 7,820)			
Machinery and Equipment	( 1,499)			
Total Deductions:	( 9,319)			( 9,319)
Equipment Depreciation	8,570		8,570	
121 City Clerk		267,005	267,005	
131 City Attorney		71,134	71,134	
141 Civil Service Board		924	924	
150 City Manager's Office		9,275	9,275	
150.2 Agenda Coordination		120,529	120,529	
160 Finance - Director's Office		1,964	1,964	
161 Finance - General Accounting		12,878	12,878	
162 Finance - Treasury Management		8,664	8,664	
163 Finance - Financial System Services		4,925	4,925	
171-4 Human Resources		11,290	11,290	
243 GSA - Miami Riverside Center		924	924	
244 GSA - Graphics		2,453	2,453	
251 Information Technology		54,332	54,332	
261 Procurement		10,946	10,946	
271 Auditor General		1,473	1,473	
301-3 Risk Management		5,200	5,200	
431 Equal Opportunity & Diversity		1,176	1,176	
Total Allocated Additions:	8,570	585,092	593,662	593,662
Total To Be Allocated:	1,871,994	585,092		2,457,086



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
<b>Wages &amp; Benefits</b>					
Salaries & Wages	904,050	325,458	144,648	90,405	343,539
Fringe Benefits	80,214	28,877	12,834	8,021	30,482
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	337,000	121,320	53,920	33,700	128,060
Life and Health Insurance	201,000	72,360	32,160	20,100	76,380
Workers' Compensation	23,000	8,280	3,680	2,300	8,740
Professional Service	86,706	31,214	13,873	8,671	32,948
Travel and Per Diem	1,245	448	199	125	473
Postage	7,190	2,588	1,150	719	2,733
Rentals and Leases	1,658	597	265	166	630
Insurance	4,000	1,440	640	400	1,520
Repair and Maintenance	61,892	22,281	9,903	6,189	23,519
Printing and Graphics	727	262	116	73	276
Advertising and Relations	141,682	51,006	22,669	14,168	53,839
Office Supplies & Minor Equipment	11,315	4,073	1,810	1,132	4,300
Publications, Subscriptions, & Membershi	1,745	628	279	175	663
*Depreciation	7,820	7,820	0	0	0
*Machinery and Equipment	1,499	1,499	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,872,743	680,151	298,146	186,344	708,102
<b>Deductions</b>					
Total Deductions	( 9,319)	( 9,319)	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,863,424	670,832	298,146	186,344	708,102
<b>Allocation Step 1</b>					
Inbound- All Others	8,570	8,570	0	0	0
Reallocate Admin Costs		( 679,402)	169,849	106,157	403,396
1st Allocation	1,871,994	0	467,995	292,501	1,111,498





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
<b>Allocation Step 2</b>					
Inbound- All Others	585,092	585,092	0	0	0
Reallocate Admin Costs		( 585,092)	146,272	91,421	347,399
2nd Allocation	585,092	0	146,272	91,421	347,399
<b>Total For 00030 121 City Clerk</b>					
Total Allocated	2,457,086	0	614,267	383,922	1,458,897



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	22,852	57.0529	267,005		267,005		267,005
131 City Attorney	3,964	9.8963	46,314		46,314	33,705	80,019
251 Information Technology	222	0.5542	2,594		2,594	1,888	4,482
181-9 FIRE-RESCUE	952	2.3782	11,130		11,130	8,100	19,230
190-1 POLICE	397	0.9926	4,645		4,645	3,381	8,026
201-9 PUBLIC WORKS	2,989	7.4632	34,927		34,927	25,419	60,346
281-4 BUILDING	7,010	17.5013	81,905		81,905	59,606	141,511
401 CIP	1,338	3.3404	15,633		15,633	11,377	27,010
920 CRA - COMMUNITY	328	0.8209	3,842		3,842	2,796	6,638
SubTotal	40,055	100.0000	467,995		467,995	146,272	614,267
Total	40,055	100.0000	467,995		467,995	146,272	614,267

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	1,476	93.4494	273,340		273,340	85,433	358,773
920 CRA - COMMUNITY	83	5.2848	15,458		15,458	4,831	20,289
980 ND - NON DEPARTMENTAL	20	1.2658	3,703		3,703	1,157	4,860
SubTotal	1,580	100.0000	292,501		292,501	91,421	383,922
Total	1,580	100.0000	292,501		292,501	91,421	383,922

Allocation Basis: Hours of Service by Department

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	1,111,498		1,111,498	347,399	1,458,897
SubTotal	100	100.0000	1,111,498		1,111,498	347,399	1,458,897
Total	100	100.0000	1,111,498		1,111,498	347,399	1,458,897

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	Legislative Services	General Government
121 City Clerk	267,005	267,005	0	0
131 City Attorney	80,019	80,019	0	0
251 Information Technology	4,482	4,482	0	0
111-5 COMMISSIONERS	358,773	0	358,773	0
181-9 FIRE-RESCUE	19,230	19,230	0	0
190-1 POLICE	8,026	8,026	0	0
201-9 PUBLIC WORKS	60,346	60,346	0	0
281-4 BUILDING	141,511	141,511	0	0
401 CIP	27,010	27,010	0	0
920 CRA - COMMUNITY	26,927	6,638	20,289	0
980 ND - NON	4,860	0	4,860	0
999 OTHER	1,458,897	0	0	1,458,897
Direct Billed	0	0	0	0
<b>Total</b>	<b>2,457,086</b>	<b>614,267</b>	<b>383,922</b>	<b>1,458,897</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,602,444			8,602,444
Major Machinery and Equipment	0			
Depreciation	( 46,523)			
Capital Outlay	0			
Total Deductions:	( 46,523)			( 46,523)
Building Depreciation	31,381		31,381	
Equipment Depreciation	20,920		20,920	
121 City Clerk	46,314	33,705	80,019	
131 City Attorney		130,757	130,757	
141 Civil Service Board		4,391	4,391	
150 City Manager's Office		44,057	44,057	
150.2 Agenda Coordination		31,947	31,947	
160 Finance - Director's Office		9,328	9,328	
161 Finance - General Accounting		16,748	16,748	
162 Finance - Treasury Management		7,016	7,016	
163 Finance - Financial System Services		8,828	8,828	
171-4 Human Resources		48,781	48,781	
231 Management and Budget		26,864	26,864	
243 GSA - Miami Riverside Center		112,672	112,672	
244 GSA - Graphics		2,129	2,129	
246 GSA - Light Fleet		2,639	2,639	
251 Information Technology		379,400	379,400	
261 Procurement		16,888	16,888	
271 Auditor General		8,751	8,751	
301-3 Risk Management		24,860	24,860	
431 Equal Opportunity & Diversity		5,588	5,588	



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department 131 City Attorney**

Total Allocated Additions:	98,615	915,349	1,013,964	1,013,964
Total To Be Allocated:	8,654,536	915,349		9,569,885





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	5,370,123	0	5,370,123
Fringe Benefits	488,006	0	488,006
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	1,540,000	0	1,540,000
Life and Health Insurance	772,000	0	772,000
Workers' Compensation	89,000	0	89,000
Professional Service	44,426	0	44,426
Travel and Per Diem	14,252	0	14,252
Communications & Relations	98	0	98
Postage	2,003	0	2,003
Utility Services	170	0	170
Rentals and Leases	11,204	0	11,204
Insurance	22,000	0	22,000
Repair and Maintenance	67,210	0	67,210
Office Supplies & Minor Equipment	14,699	0	14,699
Publications, Subscriptions, & Membershi	120,730	0	120,730
*Major Machinery and Equipment	0	0	0
*Depreciation	46,523	46,523	0
*Capital Outlay	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	8,602,444	46,523	8,555,921
<b>Deductions</b>			
Total Deductions	( 46,523)	( 46,523)	0
<b>Functional Cost</b>			
Functional Cost	8,555,921	0	8,555,921
<b>Allocation Step 1</b>			
Inbound- All Others	98,615	98,615	0
Reallocate Admin Costs		( 98,615)	98,615
1st Allocation	8,654,536	0	8,654,536



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	915,349	915,349	0
Reallocate Admin Costs		( 915,349)	915,349
2nd Allocation	915,349	0	915,349
Total For 00040 131 City Attorney			
Total Allocated	9,569,885	0	9,569,885



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	317	0.8219	71,134		71,134		71,134
131 City Attorney	583	1.5108	130,757		130,757		130,757
141 Civil Service Board	39	0.1025	8,869		8,869	960	9,829
150 City Manager's Office	1,615	4.1803	361,787		361,787	39,178	400,965
150.2 Agenda Coordination	1,218	3.1521	272,802		272,802	29,542	302,344
160 Finance - Director's Office	2,938	7.6039	658,084		658,084	71,265	729,349
171-4 Human Resources	378	0.9795	84,775		84,775	9,180	93,955
231 Management and Budget	269	0.6980	60,406		60,406	6,541	66,947
241 GSA - Administration	340	0.8815	76,286		76,286	8,261	84,547
251 Information Technology	50	0.1307	11,311		11,311	1,225	12,536
261 Procurement	655	1.6967	146,838		146,838	15,901	162,739
271 Auditor General	466	1.2068	104,440		104,440	11,310	115,750
301-3 Risk Management	366	0.9474	81,997		81,997	8,880	90,877
431 Equal Opportunity & Diversity	120	0.3113	26,944		26,944	2,918	29,862
371 Grants Administration	274	0.7099	61,436		61,436	6,653	68,089
101 MAYOR	232	0.6020	52,097		52,097	5,642	57,739
111-5 COMMISSIONERS	1,604	4.1516	359,301		359,301	38,909	398,210
151 NET - NEIGHBORHOOD	22	0.0575	4,972		4,972	538	5,510
150.3 OFFICE OF FILM AND	98	0.2544	22,017		22,017	2,384	24,401
152 CODE COMPLIANCE	1,105	2.8610	247,605		247,605	26,813	274,418
181-9 FIRE-RESCUE	1,171	3.0308	262,297		262,297	28,405	290,702
190-1 POLICE	7,783	20.1430	1,743,288		1,743,288	188,787	1,932,075
201-9 PUBLIC WORKS	4,441	11.4946	994,808		994,808	107,729	1,102,537
211-3 SOLID WASTE	1,173	3.0362	262,768		262,768	28,455	291,223
221 DEPT OF REAL ESTATE & ASSET	1,864	4.8250	417,579		417,579	45,220	462,799



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	1,354	3.5059	303,419		303,419	32,858	336,277
291-8 PARKS & RECREATION	1,503	3.8897	336,635		336,635	36,455	373,090
330 Veterans Affairs	10	0.0280	2,419		2,419	262	2,681
342 ZONING	458	1.1855	102,603		102,603	11,111	113,714
351-5 PLANNING	2,129	5.5100	476,866		476,866	51,640	528,506
381 COMMUNICATIONS	117	0.3043	26,339		26,339	2,852	29,191
401 CIP	602	1.5592	134,945		134,945	14,613	149,558
441 OFFICE OF RESILIENCY AND	114	0.2963	25,645		25,645	2,777	28,422
910 CD-COMMUNITY & ECONOMIC	1,408	3.6441	315,380		315,380	34,153	349,533
920 CRA - COMMUNITY	364	0.9431	81,617		81,617	8,838	90,455
930 LIBERTY CITY	14	0.0370	3,203		3,203	347	3,550
940 VIRGINIA KEY	51	0.1330	11,512		11,512	1,247	12,759
950 CIVILIAN INVESTIGATIVE PANEL	19	0.0507	4,390		4,390	475	4,865
970 COMPONENT UNITS	1,358	3.5163	304,315		304,315	32,955	337,270
999 OTHER	2	0.0075	650		650	70	720
SubTotal	38,640	100.0000	8,654,536		8,654,536	915,349	9,569,885
Total	38,640	100.0000	8,654,536		8,654,536	915,349	9,569,885

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	71,134	71,134
131 City Attorney	130,757	130,757
141 Civil Service Board	9,829	9,829
150 City Manager's Office	400,965	400,965
150.2 Agenda Coordination	302,344	302,344
160 Finance - Director's Office	729,349	729,349
171-4 Human Resources	93,955	93,955
231 Management and Budget	66,947	66,947
241 GSA - Administration	84,547	84,547
251 Information Technology	12,536	12,536
261 Procurement	162,739	162,739
271 Auditor General	115,750	115,750
301-3 Risk Management	90,877	90,877
431 Equal Opportunity &	29,862	29,862
371 Grants Administration	68,089	68,089
101 MAYOR	57,739	57,739
111-5 COMMISSIONERS	398,210	398,210
151 NET - NEIGHBORHOOD	5,510	5,510
150.3 OFFICE OF FILM AND	24,401	24,401
152 CODE COMPLIANCE	274,418	274,418
181-9 FIRE-RESCUE	290,702	290,702
190-1 POLICE	1,932,075	1,932,075
201-9 PUBLIC WORKS	1,102,537	1,102,537
211-3 SOLID WASTE	291,223	291,223
221 DEPT OF REAL ESTATE	462,799	462,799
281-4 BUILDING	336,277	336,277
291-8 PARKS &	373,090	373,090
330 Veterans Affairs	2,681	2,681
342 ZONING	113,714	113,714
351-5 PLANNING	528,506	528,506
381 COMMUNICATIONS	29,191	29,191
401 CIP	149,558	149,558
441 OFFICE OF RESILIENCY	28,422	28,422



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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
910 CD-COMMUNITY &	349,533	349,533
920 CRA - COMMUNITY	90,455	90,455
930 LIBERTY CITY	3,550	3,550
940 VIRGINIA KEY	12,759	12,759
950 CIVILIAN	4,865	4,865
970 COMPONENT UNITS	337,270	337,270
999 OTHER	720	720
Direct Billed	0	0
<b>Total</b>	<b>9,569,885</b>	<b>9,569,885</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	379,904			379,904
Depreciation	( 383)			
Total Deductions:	( 383)			( 383)
Building Depreciation	3,117		3,117	
Equipment Depreciation	383		383	
131 City Attorney	8,869	960	9,829	
141 Civil Service Board		462	462	
150 City Manager's Office		4,638	4,638	
160 Finance - Director's Office		982	982	
161 Finance - General Accounting		3,478	3,478	
162 Finance - Treasury Management		3,078	3,078	
163 Finance - Financial System Services		1,708	1,708	
171-4 Human Resources		5,207	5,207	
231 Management and Budget		3,838	3,838	
243 GSA - Miami Riverside Center		11,198	11,198	
251 Information Technology		18,836	18,836	
261 Procurement		3,495	3,495	
271 Auditor General		342	342	
301-3 Risk Management		2,600	2,600	
431 Equal Opportunity & Diversity		588	588	
Total Allocated Additions:	12,369	61,410	73,779	73,779
Total To Be Allocated:	391,890	61,410		453,300





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<b>Wages &amp; Benefits</b>			
Salaries	209,805	0	209,805
Fringe Benefits	24,942	0	24,942
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	76,000	0	76,000
Life and Health Insurance	34,000	0	34,000
Workers' Compensation	6,000	0	6,000
Professional Service	14,940	0	14,940
Travel and Per Diem	901	0	901
Postage	19	0	19
Rentals and Leases	683	0	683
Insurance	2,000	0	2,000
Repair and Maintenance	8,000	0	8,000
Printing and Graphics	162	0	162
Other Current Charge	226	0	226
Office Supplies & Minor Equipment	410	0	410
Publications, Subscriptions, & Membershi	1,433	0	1,433
*Depreciation	383	383	0
<b>Departmental Totals</b>			
Total Expenditures	379,904	383	379,521
<b>Deductions</b>			
Total Deductions	( 383)	( 383)	0
Functional Cost	379,521	0	379,521
<b>Allocation Step 1</b>			
Inbound- All Others	12,369	12,369	0
Reallocate Admin Costs		( 12,369)	12,369
1st Allocation	391,890	0	391,890



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	61,410	61,410	0
Reallocate Admin Costs		( 61,410)	61,410
2nd Allocation	61,410	0	61,410
Total For 00050 141 Civil Service Board			
Total Allocated	453,300	0	453,300



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.2359	924		924		924
131 City Attorney	57	1.1205	4,391		4,391		4,391
141 Civil Service Board	6	0.1179	462		462		462
150 City Manager's Office	20	0.3932	1,541		1,541	245	1,786
150.2 Agenda Coordination	2	0.0393	154		154	25	179
160 Finance - Director's Office	10	0.1966	770		770	123	893
161 Finance - General Accounting	25	0.4914	1,926		1,926	306	2,232
162 Finance - Treasury Management	26	0.5111	2,003		2,003	319	2,322
163 Finance - Financial System Services	2	0.0393	154		154	25	179
171-4 Human Resources	39	0.7667	3,004		3,004	478	3,482
231 Management and Budget	17	0.3342	1,310		1,310	208	1,518
241 GSA - Administration	7	0.1376	539		539	86	625
243 GSA - Miami Riverside Center	9	0.1769	693		693	110	803
244 GSA - Graphics	5	0.0983	385		385	61	446
246 GSA - Light Fleet	34	0.6684	2,619		2,619	417	3,036
247 GSA - Heavy Fleet	35	0.6880	2,696		2,696	429	3,125
251 Information Technology	83	1.6316	6,394		6,394	1,017	7,411
261 Procurement	18	0.3538	1,387		1,387	221	1,608
271 Auditor General	8	0.1573	616		616	98	714
301-3 Risk Management	19	0.3735	1,464		1,464	233	1,697
431 Equal Opportunity & Diversity	2	0.0393	154		154	25	179
371 Grants Administration	53	1.0419	4,083		4,083	649	4,732
101 MAYOR	13	0.2556	1,001		1,001	159	1,160
111-5 COMMISSIONERS	36	0.7077	2,773		2,773	441	3,214
151 NET - NEIGHBORHOOD	74	1.4547	5,701		5,701	907	6,608



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0786	308		308	49	357
152 CODE COMPLIANCE	58	1.1402	4,468		4,468	711	5,179
181-9 FIRE-RESCUE	840	16.5127	64,712		64,712	10,292	75,004
190-1 POLICE	1,744	34.2835	134,356		134,356	21,366	155,722
201-9 PUBLIC WORKS	134	2.6342	10,323		10,323	1,642	11,965
211-3 SOLID WASTE	203	3.9906	15,639		15,639	2,487	18,126
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	3,929		3,929	625	4,554
242 GSA PROPERTY MNGT	37	0.7273	2,850		2,850	453	3,303
245 GSA COMMUNICATIONS SERVICES	9	0.1769	693		693	110	803
281-4 BUILDING	94	1.8478	7,242		7,242	1,152	8,394
291-8 PARKS & RECREATION	1,085	21.3289	83,586		83,586	13,294	96,880
330 Veterans Affairs	4	0.0786	308		308	49	357
342 ZONING	21	0.4128	1,618		1,618	257	1,875
351-5 PLANNING	41	0.8060	3,159		3,159	502	3,661
381 COMMUNICATIONS	12	0.2359	924		924	147	1,071
402 TRANSPORTATION	6	0.1179	462		462	74	536
401 CIP	45	0.8846	3,467		3,467	551	4,018
441 OFFICE OF RESILIENCY AND	4	0.0786	308		308	49	357
910 CD-COMMUNITY & ECONOMIC	67	1.3171	5,162		5,162	821	5,983
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	462		462	74	536
980 ND - NON DEPARTMENTAL	10	0.1966	770		770	123	893
SubTotal	5,087	100.0000	391,890		391,890	61,410	453,300
Total	5,087	100.0000	391,890		391,890	61,410	453,300



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 141 Civil Service Board**

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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	924	924
131 City Attorney	4,391	4,391
141 Civil Service Board	462	462
150 City Manager's Office	1,786	1,786
150.2 Agenda Coordination	179	179
160 Finance - Director's Office	893	893
161 Finance - General	2,232	2,232
162 Finance - Treasury	2,322	2,322
163 Finance - Financial	179	179
171-4 Human Resources	3,482	3,482
231 Management and Budget	1,518	1,518
241 GSA - Administration	625	625
243 GSA - Miami Riverside	803	803
244 GSA - Graphics	446	446
246 GSA - Light Fleet	3,036	3,036
247 GSA - Heavy Fleet	3,125	3,125
251 Information Technology	7,411	7,411
261 Procurement	1,608	1,608
271 Auditor General	714	714
301-3 Risk Management	1,697	1,697
431 Equal Opportunity &	179	179
371 Grants Administration	4,732	4,732
101 MAYOR	1,160	1,160
111-5 COMMISSIONERS	3,214	3,214
151 NET - NEIGHBORHOOD	6,608	6,608
150.3 OFFICE OF FILM AND	357	357
152 CODE COMPLIANCE	5,179	5,179
181-9 FIRE-RESCUE	75,004	75,004
190-1 POLICE	155,722	155,722
201-9 PUBLIC WORKS	11,965	11,965
211-3 SOLID WASTE	18,126	18,126
221 DEPT OF REAL ESTATE	4,554	4,554
242 GSA PROPERTY MNGT	3,303	3,303



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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
245 GSA	803	803
281-4 BUILDING	8,394	8,394
291-8 PARKS &	96,880	96,880
330 Veterans Affairs	357	357
342 ZONING	1,875	1,875
351-5 PLANNING	3,661	3,661
381 COMMUNICATIONS	1,071	1,071
402 TRANSPORTATION	536	536
401 CIP	4,018	4,018
441 OFFICE OF RESILIENCY	357	357
910 CD-COMMUNITY &	5,983	5,983
950 CIVILIAN	536	536
980 ND - NON	893	893
Direct Billed	0	0
<b>Total</b>	<b>453,300</b>	<b>453,300</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,591,054			3,591,054
Major Machinery and Equipment	( 19,573)			
Transfers and Others	( 18,670)			
Depreciation	( 12,177)			
Total Deductions:	( 50,420)			( 50,420)
Building Depreciation	15,516		15,516	
Equipment Depreciation	12,427		12,427	
131 City Attorney	361,787	39,178	400,965	
141 Civil Service Board	1,541	245	1,786	
150 City Manager's Office		15,459	15,459	
150.2 Agenda Coordination		14,522	14,522	
160 Finance - Director's Office		3,273	3,273	
161 Finance - General Accounting		15,556	15,556	
162 Finance - Treasury Management		25,913	25,913	
163 Finance - Financial System Services		7,564	7,564	
171-4 Human Resources		17,316	17,316	
231 Management and Budget		7,675	7,675	
243 GSA - Miami Riverside Center		55,797	55,797	
244 GSA - Graphics		7,131	7,131	
251 Information Technology		189,927	189,927	
261 Procurement		35,378	35,378	
271 Auditor General		3,398	3,398	
301-3 Risk Management		16,388	16,388	
431 Equal Opportunity & Diversity		1,961	1,961	
Total Allocated Additions:	391,271	456,681	847,952	847,952
Total To Be Allocated:	3,931,905	456,681		4,388,586

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<b>Wages &amp; Benefits</b>			
Salaries	2,085,195	0	2,085,195
Fringe Benefits	226,322	0	226,322
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	536,000	0	536,000
Life and Health Insurance	303,000	0	303,000
Workers' Compensation	35,000	0	35,000
Professional Service	224,680	0	224,680
Communications and Related Services	1,347	0	1,347
Travel and Per Diem	24,041	0	24,041
Postage	240	0	240
Rentals and Leases	2,806	0	2,806
Insurance	11,000	0	11,000
Repair and Maintenance	32,000	0	32,000
Advertising and Relations	330	0	330
Promotional Activities	925	0	925
Other Current Charge	7,642	0	7,642
Office Supplies & Minor Equipment	41,301	0	41,301
Other Materials & Supplies	122	0	122
Publications, Subscriptions, & Membershi	8,683	0	8,683
*Major Machinery and Equipment	19,573	19,573	0
*Transfers and Others	18,670	18,670	0
*Depreciation	12,177	12,177	0
<b>Departmental Totals</b>			
Total Expenditures	3,591,054	50,420	3,540,634
<b>Deductions</b>			
Total Deductions	( 50,420)	( 50,420)	0
<b>Functional Cost</b>			
Functional Cost	3,540,634	0	3,540,634



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<b>Allocation Step 1</b>			
Inbound- All Others	391,271	391,271	0
Reallocate Admin Costs		( 391,271)	391,271
1st Allocation	3,931,905	0	3,931,905
<b>Allocation Step 2</b>			
Inbound- All Others	456,681	456,681	0
Reallocate Admin Costs		( 456,681)	456,681
2nd Allocation	456,681	0	456,681
<b>Total For 00060 150 City Manager's Office</b>			
Total Allocated	4,388,586	0	4,388,586



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.2359	9,275		9,275		9,275
131 City Attorney	57	1.1205	44,057		44,057		44,057
141 Civil Service Board	6	0.1179	4,638		4,638		4,638
150 City Manager's Office	20	0.3932	15,459		15,459		15,459
150.2 Agenda Coordination	2	0.0393	1,546		1,546	183	1,729
160 Finance - Director's Office	10	0.1966	7,729		7,729	915	8,644
161 Finance - General Accounting	25	0.4914	19,323		19,323	2,287	21,610
162 Finance - Treasury Management	26	0.5111	20,096		20,096	2,379	22,475
163 Finance - Financial System Services	2	0.0393	1,546		1,546	183	1,729
171-4 Human Resources	39	0.7667	30,144		30,144	3,568	33,712
231 Management and Budget	17	0.3342	13,140		13,140	1,555	14,695
241 GSA - Administration	7	0.1376	5,411		5,411	640	6,051
243 GSA - Miami Riverside Center	9	0.1769	6,956		6,956	823	7,779
244 GSA - Graphics	5	0.0983	3,865		3,865	457	4,322
246 GSA - Light Fleet	34	0.6684	26,280		26,280	3,110	29,390
247 GSA - Heavy Fleet	35	0.6880	27,053		27,053	3,202	30,255
251 Information Technology	83	1.6316	64,153		64,153	7,593	71,746
261 Procurement	18	0.3538	13,913		13,913	1,647	15,560
271 Auditor General	8	0.1573	6,183		6,183	732	6,915
301-3 Risk Management	19	0.3735	14,686		14,686	1,738	16,424
431 Equal Opportunity & Diversity	2	0.0393	1,546		1,546	183	1,729
371 Grants Administration	53	1.0419	40,965		40,965	4,849	45,814
101 MAYOR	13	0.2556	10,048		10,048	1,189	11,237
111-5 COMMISSIONERS	36	0.7077	27,826		27,826	3,293	31,119
151 NET - NEIGHBORHOOD	74	1.4547	57,197		57,197	6,770	63,967



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0786	3,092		3,092	366	3,458
152 CODE COMPLIANCE	58	1.1402	44,830		44,830	5,306	50,136
181-9 FIRE-RESCUE	840	16.5127	649,263		649,263	76,845	726,108
190-1 POLICE	1,744	34.2835	1,347,992		1,347,992	159,545	1,507,537
201-9 PUBLIC WORKS	134	2.6342	103,573		103,573	12,259	115,832
211-3 SOLID WASTE	203	3.9906	156,905		156,905	18,571	175,476
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	39,420		39,420	4,666	44,086
242 GSA PROPERTY MNGT	37	0.7273	28,598		28,598	3,385	31,983
245 GSA COMMUNICATIONS SERVICES	9	0.1769	6,956		6,956	823	7,779
281-4 BUILDING	94	1.8478	72,656		72,656	8,599	81,255
291-8 PARKS & RECREATION	1,085	21.3289	838,631		838,631	99,259	937,890
330 Veterans Affairs	4	0.0786	3,092		3,092	366	3,458
342 ZONING	21	0.4128	16,232		16,232	1,921	18,153
351-5 PLANNING	41	0.8060	31,690		31,690	3,751	35,441
381 COMMUNICATIONS	12	0.2359	9,275		9,275	1,098	10,373
402 TRANSPORTATION	6	0.1179	4,638		4,638	549	5,187
401 CIP	45	0.8846	34,782		34,782	4,117	38,899
441 OFFICE OF RESILIENCY AND	4	0.0786	3,092		3,092	366	3,458
910 CD-COMMUNITY & ECONOMIC	67	1.3171	51,786		51,786	6,129	57,915
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	4,638		4,638	549	5,187
980 ND - NON DEPARTMENTAL	10	0.1966	7,729		7,729	915	8,644
SubTotal	5,087	100.0000	3,931,905		3,931,905	456,681	4,388,586
Total	5,087	100.0000	3,931,905		3,931,905	456,681	4,388,586



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 150 City Manager's Office**

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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	9,275	9,275
131 City Attorney	44,057	44,057
141 Civil Service Board	4,638	4,638
150 City Manager's Office	15,459	15,459
150.2 Agenda Coordination	1,729	1,729
160 Finance - Director's Office	8,644	8,644
161 Finance - General	21,610	21,610
162 Finance - Treasury	22,475	22,475
163 Finance - Financial	1,729	1,729
171-4 Human Resources	33,712	33,712
231 Management and Budget	14,695	14,695
241 GSA - Administration	6,051	6,051
243 GSA - Miami Riverside	7,779	7,779
244 GSA - Graphics	4,322	4,322
246 GSA - Light Fleet	29,390	29,390
247 GSA - Heavy Fleet	30,255	30,255
251 Information Technology	71,746	71,746
261 Procurement	15,560	15,560
271 Auditor General	6,915	6,915
301-3 Risk Management	16,424	16,424
431 Equal Opportunity &	1,729	1,729
371 Grants Administration	45,814	45,814
101 MAYOR	11,237	11,237
111-5 COMMISSIONERS	31,119	31,119
151 NET - NEIGHBORHOOD	63,967	63,967
150.3 OFFICE OF FILM AND	3,458	3,458
152 CODE COMPLIANCE	50,136	50,136
181-9 FIRE-RESCUE	726,108	726,108
190-1 POLICE	1,507,537	1,507,537
201-9 PUBLIC WORKS	115,832	115,832
211-3 SOLID WASTE	175,476	175,476
221 DEPT OF REAL ESTATE	44,086	44,086
242 GSA PROPERTY MNGT	31,983	31,983



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
245 GSA	7,779	7,779
281-4 BUILDING	81,255	81,255
291-8 PARKS &	937,890	937,890
330 Veterans Affairs	3,458	3,458
342 ZONING	18,153	18,153
351-5 PLANNING	35,441	35,441
381 COMMUNICATIONS	10,373	10,373
402 TRANSPORTATION	5,187	5,187
401 CIP	38,899	38,899
441 OFFICE OF RESILIENCY	3,458	3,458
910 CD-COMMUNITY &	57,915	57,915
950 CIVILIAN	5,187	5,187
980 ND - NON	8,644	8,644
Direct Billed	0	0
<b>Total</b>	<b>4,388,586</b>	<b>4,388,586</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	371,928			371,928
Depreciation	( 969)			
Total Deductions:	( 969)			( 969)
Building Depreciation	749		749	
131 City Attorney	272,802	29,542	302,344	
141 Civil Service Board	154	25	179	
150 City Manager's Office	1,546	183	1,729	
150.2 Agenda Coordination		726	726	
160 Finance - Director's Office		327	327	
161 Finance - General Accounting		1,917	1,917	
162 Finance - Treasury Management		2,076	2,076	
163 Finance - Financial System Services		1,035	1,035	
171-4 Human Resources		1,819	1,819	
231 Management and Budget		3,838	3,838	
243 GSA - Miami Riverside Center		2,701	2,701	
244 GSA - Graphics		42,124	42,124	
251 Information Technology		10,019	10,019	
261 Procurement		2,860	2,860	
271 Auditor General		321	321	
301-3 Risk Management		867	867	
431 Equal Opportunity & Diversity		196	196	
Total Allocated Additions:	275,251	100,576	375,827	375,827
Total To Be Allocated:	646,210	100,576		746,786

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
Salaries & Wages	196,915	0	196,915
Fringe Benefits	19,749	0	19,749
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	91,000	0	91,000
Life and Health Insurance	50,000	0	50,000
Workers' Compensation	6,000	0	6,000
Communications and Relations	0	0	0
Postage	42	0	42
Rentals and Leases	1,147	0	1,147
Insurance	2,000	0	2,000
Repair and Maintenance	3,000	0	3,000
Office Supplies & Minor Equipment	1,106	0	1,106
*Depreciation	969	969	0
<b>Departmental Totals</b>			
Total Expenditures	371,928	969	370,959
<b>Deductions</b>			
Total Deductions	( 969)	( 969)	0
<b>Functional Cost</b>			
Functional Cost	370,959	0	370,959
<b>Allocation Step 1</b>			
Inbound- All Others	275,251	275,251	0
Reallocate Admin Costs		( 275,251)	275,251
1st Allocation	646,210	0	646,210
<b>Allocation Step 2</b>			
Inbound- All Others	100,576	100,576	0
Reallocate Admin Costs		( 100,576)	100,576
2nd Allocation	100,576	0	100,576



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	746,786	0	746,786



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	166	18.6517	120,529		120,529		120,529
131 City Attorney	44	4.9438	31,947		31,947		31,947
150 City Manager's Office	20	2.2472	14,522		14,522		14,522
150.2 Agenda Coordination	1	0.1124	726		726		726
160 Finance - Director's Office	10	1.1236	7,261		7,261	1,526	8,787
171-4 Human Resources	2	0.2247	1,452		1,452	305	1,757
231 Management and Budget	34	3.8202	24,687		24,687	5,189	29,876
241 GSA - Administration	3	0.3371	2,178		2,178	458	2,636
251 Information Technology	3	0.3371	2,178		2,178	458	2,636
261 Procurement	6	0.6742	4,356		4,356	916	5,272
301-3 Risk Management	4	0.4494	2,904		2,904	610	3,514
431 Equal Opportunity & Diversity	1	0.1124	726		726	153	879
371 Grants Administration	22	2.4719	15,974		15,974	3,358	19,332
111-5 COMMISSIONERS	219	24.6066	159,013		159,013	33,425	192,438
181-9 FIRE-RESCUE	12	1.3483	8,713		8,713	1,831	10,544
190-1 POLICE	32	3.5955	23,235		23,235	4,884	28,119
201-9 PUBLIC WORKS	48	5.3933	34,852		34,852	7,326	42,178
211-3 SOLID WASTE	5	0.5618	3,630		3,630	763	4,393
221 DEPT OF REAL ESTATE & ASSET	39	4.3820	28,317		28,317	5,952	34,269
281-4 BUILDING	1	0.1124	726		726	153	879
291-8 PARKS & RECREATION	5	0.5618	3,630		3,630	763	4,393
342 ZONING	2	0.2247	1,452		1,452	305	1,757
351-5 PLANNING	99	11.1236	71,882		71,882	15,109	86,991
402 TRANSPORTATION	3	0.3371	2,178		2,178	458	2,636
401 CIP	21	2.3596	15,248		15,248	3,205	18,453



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
441 OFFICE OF RESILIENCY AND	5	0.5618	3,630		3,630	763	4,393
910 CD-COMMUNITY & ECONOMIC	50	5.6180	36,304		36,304	7,631	43,935
920 CRA - COMMUNITY	7	0.7865	5,083		5,083	1,068	6,151
930 LIBERTY CITY	2	0.2247	1,452		1,452	305	1,757
940 VIRGINIA KEY	3	0.3371	2,178		2,178	458	2,636
950 CIVILIAN INVESTIGATIVE PANEL	2	0.2247	1,452		1,452	305	1,757
960 PENSION	4	0.4494	2,904		2,904	610	3,514
970 COMPONENT UNITS	15	1.6854	10,891		10,891	2,289	13,180
SubTotal	890	100.0000	646,210		646,210	100,576	746,786
Total	890	100.0000	646,210		646,210	100,576	746,786

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	120,529	120,529
131 City Attorney	31,947	31,947
150 City Manager's Office	14,522	14,522
150.2 Agenda Coordination	726	726
160 Finance - Director's Office	8,787	8,787
171-4 Human Resources	1,757	1,757
231 Management and Budget	29,876	29,876
241 GSA - Administration	2,636	2,636
251 Information Technology	2,636	2,636
261 Procurement	5,272	5,272
301-3 Risk Management	3,514	3,514
431 Equal Opportunity &	879	879
371 Grants Administration	19,332	19,332
111-5 COMMISSIONERS	192,438	192,438
181-9 FIRE-RESCUE	10,544	10,544
190-1 POLICE	28,119	28,119
201-9 PUBLIC WORKS	42,178	42,178
211-3 SOLID WASTE	4,393	4,393
221 DEPT OF REAL ESTATE	34,269	34,269
281-4 BUILDING	879	879
291-8 PARKS &	4,393	4,393
342 ZONING	1,757	1,757
351-5 PLANNING	86,991	86,991
402 TRANSPORTATION	2,636	2,636
401 CIP	18,453	18,453
441 OFFICE OF RESILIENCY	4,393	4,393
910 CD-COMMUNITY &	43,935	43,935
920 CRA - COMMUNITY	6,151	6,151
930 LIBERTY CITY	1,757	1,757
940 VIRGINIA KEY	2,636	2,636
950 CIVILIAN	1,757	1,757
960 PENSION	3,514	3,514
970 COMPONENT UNITS	13,180	13,180



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**Schedule .5 - Allocation Summary**  
**For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	746,786	746,786





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,901,018			1,901,018
Major Machinery and Equipment	( 3,323)			
Depreciation	( 57,677)			
Transfers and Others	0			
Total Deductions:	( 61,000)			( 61,000)
Building Depreciation	3,736		3,736	
Equipment Depreciation	5,049		5,049	
131 City Attorney	658,084	71,265	729,349	
141 Civil Service Board	770	123	893	
150 City Manager's Office	7,729	915	8,644	
150.2 Agenda Coordination	7,261	1,526	8,787	
160 Finance - Director's Office		1,636	1,636	
161 Finance - General Accounting		10,941	10,941	
162 Finance - Treasury Management		5,226	5,226	
163 Finance - Financial System Services		3,783	3,783	
171-4 Human Resources		9,220	9,220	
231 Management and Budget		34,539	34,539	
243 GSA - Miami Riverside Center		15,523	15,523	
244 GSA - Graphics		5,777	5,777	
251 Information Technology		27,262	27,262	
261 Procurement		23,538	23,538	
271 Auditor General		1,051	1,051	
301-3 Risk Management		4,349	4,349	
431 Equal Opportunity & Diversity		980	980	
Total Allocated Additions:	682,629	217,654	900,283	900,283
Total To Be Allocated:	2,522,647	217,654		2,740,301



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<b>Wages &amp; Benefits</b>				
Salaries	645,287	0	432,342	212,945
Fringe Benefits	63,960	0	42,853	21,107
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	201,000	0	134,670	66,330
Life and Health Insurance	101,000	0	67,670	33,330
Workers' Compensation	15,000	0	10,050	4,950
Professional Service	586,302	0	392,822	193,480
Travel and Per Diem	19,188	0	12,856	6,332
Postage	5,367	0	3,596	1,771
Rentals and Leases	683	0	458	225
Insurance	19,000	0	12,730	6,270
Repair and Maintenance	96,000	0	64,320	31,680
Advertising and Relations	0	0	0	0
Other Current Charges	8,885	0	5,953	2,932
Office Supplies & Minor Equipment	51,067	0	34,215	16,852
Other Material and Supplies	0	0	0	0
Publications, Subscriptions, & Membershi	27,279	0	18,277	9,002
*Major Machinery and Equipment	3,323	3,323	0	0
*Depreciation	57,677	57,677	0	0
*Transfers and Others	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,901,018	61,000	1,232,812	607,206
<b>Deductions</b>				
Total Deductions	( 61,000)	( 61,000)	0	0
<b>Functional Cost</b>				
Functional Cost	1,840,018	0	1,232,812	607,206
<b>Allocation Step 1</b>				
Inbound- All Others	682,629	682,629	0	0
Reallocate Admin Costs		( 682,629)	457,361	225,268
1st Allocation	2,522,647	0	1,690,173	832,474



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<b>Allocation Step 2</b>				
Inbound- All Others	217,654	217,654	0	0
Reallocate Admin Costs		( 217,654)	145,828	71,826
2nd Allocation	217,654	0	145,828	71,826
<b>Total For 00070 160 Finance - Director's Office</b>				
Total Allocated	2,740,301	0	1,836,001	904,300



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	1,750,950	46.1943	780,764		780,764	67,364	848,128
162 Finance - Treasury Management	1,696,869	44.7676	756,649		756,649	65,284	821,933
163 Finance - Financial System Services	342,580	9.0381	152,760		152,760	13,180	165,940
SubTotal	3,790,400	100.0000	1,690,173		1,690,173	145,828	1,836,001
Total	3,790,400	100.0000	1,690,173		1,690,173	145,828	1,836,001

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	0.2359	1,964		1,964		1,964
131 City Attorney	57	1.1205	9,328		9,328		9,328
141 Civil Service Board	6	0.1179	982		982		982
150 City Manager's Office	20	0.3932	3,273		3,273		3,273
150.2 Agenda Coordination	2	0.0393	327		327		327
160 Finance - Director's Office	10	0.1966	1,636		1,636		1,636
161 Finance - General Accounting	25	0.4914	4,091		4,091	361	4,452
162 Finance - Treasury Management	26	0.5111	4,255		4,255	375	4,630
163 Finance - Financial System Services	2	0.0393	327		327	29	356
171-4 Human Resources	39	0.7667	6,382		6,382	562	6,944
231 Management and Budget	17	0.3342	2,782		2,782	245	3,027
241 GSA - Administration	7	0.1376	1,146		1,146	101	1,247
243 GSA - Miami Riverside Center	9	0.1769	1,473		1,473	130	1,603
244 GSA - Graphics	5	0.0983	818		818	72	890
246 GSA - Light Fleet	34	0.6684	5,564		5,564	490	6,054
247 GSA - Heavy Fleet	35	0.6880	5,728		5,728	505	6,233
251 Information Technology	83	1.6316	13,583		13,583	1,197	14,780
261 Procurement	18	0.3538	2,946		2,946	260	3,206
271 Auditor General	8	0.1573	1,309		1,309	115	1,424
301-3 Risk Management	19	0.3735	3,109		3,109	274	3,383
431 Equal Opportunity & Diversity	2	0.0393	327		327	29	356
371 Grants Administration	53	1.0419	8,673		8,673	764	9,437
101 MAYOR	13	0.2556	2,127		2,127	187	2,314
111-5 COMMISSIONERS	36	0.7077	5,891		5,891	519	6,410
151 NET - NEIGHBORHOOD	74	1.4547	12,110		12,110	1,067	13,177



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0786	655		655	58	713
152 CODE COMPLIANCE	58	1.1402	9,492		9,492	837	10,329
181-9 FIRE-RESCUE	840	16.5127	137,464		137,464	12,115	149,579
190-1 POLICE	1,744	34.2835	285,400		285,400	25,152	310,552
201-9 PUBLIC WORKS	134	2.6342	21,929		21,929	1,933	23,862
211-3 SOLID WASTE	203	3.9906	33,220		33,220	2,928	36,148
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	8,346		8,346	736	9,082
242 GSA PROPERTY MNGT	37	0.7273	6,055		6,055	534	6,589
245 GSA COMMUNICATIONS SERVICES	9	0.1769	1,473		1,473	130	1,603
281-4 BUILDING	94	1.8478	15,383		15,383	1,356	16,739
291-8 PARKS & RECREATION	1,085	21.3289	177,557		177,557	15,649	193,206
330 Veterans Affairs	4	0.0786	655		655	58	713
342 ZONING	21	0.4128	3,437		3,437	303	3,740
351-5 PLANNING	41	0.8060	6,710		6,710	591	7,301
381 COMMUNICATIONS	12	0.2359	1,964		1,964	173	2,137
402 TRANSPORTATION	6	0.1179	982		982	87	1,069
401 CIP	45	0.8846	7,364		7,364	649	8,013
441 OFFICE OF RESILIENCY AND	4	0.0786	655		655	58	713
910 CD-COMMUNITY & ECONOMIC	67	1.3171	10,964		10,964	966	11,930
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	982		982	87	1,069
980 ND - NON DEPARTMENTAL	10	0.1966	1,636		1,636	144	1,780
SubTotal	5,087	100.0000	832,474		832,474	71,826	904,300
Total	5,087	100.0000	832,474		832,474	71,826	904,300



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 160 Finance - Director's Office**

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





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	1,964	0	1,964
131 City Attorney	9,328	0	9,328
141 Civil Service Board	982	0	982
150 City Manager's Office	3,273	0	3,273
150.2 Agenda Coordination	327	0	327
160 Finance - Director's Office	1,636	0	1,636
161 Finance - General	852,580	848,128	4,452
162 Finance - Treasury	826,563	821,933	4,630
163 Finance - Financial	166,296	165,940	356
171-4 Human Resources	6,944	0	6,944
231 Management and Budget	3,027	0	3,027
241 GSA - Administration	1,247	0	1,247
243 GSA - Miami Riverside	1,603	0	1,603
244 GSA - Graphics	890	0	890
246 GSA - Light Fleet	6,054	0	6,054
247 GSA - Heavy Fleet	6,233	0	6,233
251 Information Technology	14,780	0	14,780
261 Procurement	3,206	0	3,206
271 Auditor General	1,424	0	1,424
301-3 Risk Management	3,383	0	3,383
431 Equal Opportunity &	356	0	356
371 Grants Administration	9,437	0	9,437
101 MAYOR	2,314	0	2,314
111-5 COMMISSIONERS	6,410	0	6,410
151 NET - NEIGHBORHOOD	13,177	0	13,177
150.3 OFFICE OF FILM AND	713	0	713
152 CODE COMPLIANCE	10,329	0	10,329
181-9 FIRE-RESCUE	149,579	0	149,579
190-1 POLICE	310,552	0	310,552
201-9 PUBLIC WORKS	23,862	0	23,862
211-3 SOLID WASTE	36,148	0	36,148
221 DEPT OF REAL ESTATE	9,082	0	9,082
242 GSA PROPERTY MNGT	6,589	0	6,589



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
245 GSA	1,603	0	1,603
281-4 BUILDING	16,739	0	16,739
291-8 PARKS &	193,206	0	193,206
330 Veterans Affairs	713	0	713
342 ZONING	3,740	0	3,740
351-5 PLANNING	7,301	0	7,301
381 COMMUNICATIONS	2,137	0	2,137
402 TRANSPORTATION	1,069	0	1,069
401 CIP	8,013	0	8,013
441 OFFICE OF RESILIENCY	713	0	713
910 CD-COMMUNITY &	11,930	0	11,930
950 CIVILIAN	1,069	0	1,069
980 ND - NON	1,780	0	1,780
Direct Billed	0	0	0
<b>Total</b>	<b>2,740,301</b>	<b>1,836,001</b>	<b>904,300</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,885,156			27,885,156
Depreciation	( 24,833,248)			
Total Deductions:	( 24,833,248)			( 24,833,248)
Building Depreciation	27,401		27,401	
Equipment Depreciation	37,023		37,023	
141 Civil Service Board	1,926	306	2,232	
150 City Manager's Office	19,323	2,287	21,610	
160 Finance - Director's Office	784,855	67,725	852,580	
161 Finance - General Accounting		196,891	196,891	
162 Finance - Treasury Management		2,666	2,666	
163 Finance - Financial System Services		8,486	8,486	
171-4 Human Resources		24,177	24,177	
243 GSA - Miami Riverside Center		98,379	98,379	
244 GSA - Graphics		112	112	
251 Information Technology		148,702	148,702	
261 Procurement		2,784	2,784	
271 Auditor General		2,840	2,840	
301-3 Risk Management		10,833	10,833	
431 Equal Opportunity & Diversity		2,451	2,451	
Total Allocated Additions:	870,528	568,639	1,439,167	1,439,167
Total To Be Allocated:	3,922,436	568,639		4,491,075



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
<b>Wages &amp; Benefits</b>					
Salaries	1,742,950	0	331,161	331,161	296,302
Fringe Benefits	128,727	0	24,458	24,458	21,884
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	692,000	0	131,480	131,480	117,640
Life and Health Insurance	352,000	0	66,880	66,880	59,840
Workers' Compensation	53,000	0	10,070	10,070	9,010
Professional Services	2,189	0	416	416	372
Travel and Per Diem	551	0	105	105	94
Postage	9,058	0	1,721	1,721	1,540
Rentals and Leases	1,831	0	348	348	311
Other Material and Supplies	0	0	0	0	0
Office Supplies & Minor Equipment	0	0	0	0	0
Publications, Subscriptions, & Membershi	318	0	60	60	54
Aids to Private Organizations	69,284	0	13,164	13,164	11,778
*Depreciation	24,833,248	24,833,248	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	27,885,156	24,833,248	579,863	579,863	518,825
<b>Deductions</b>					
Total Deductions	( 24,833,248)	( 24,833,248)	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,051,908	0	579,863	579,863	518,825
<b>Allocation Step 1</b>					
Inbound- All Others	870,528	870,528	0	0	0
Reallocate Admin Costs		( 870,528)	165,400	165,400	147,990
1st Allocation	3,922,436	0	745,263	745,263	666,815
<b>Allocation Step 2</b>					
Inbound- All Others	568,639	568,639	0	0	0
Reallocate Admin Costs		( 568,639)	108,041	108,041	96,669
2nd Allocation	568,639	0	108,041	108,041	96,669



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Total For 00080 161 Finance - General					
Total Allocated	4,491,075	0	853,304	853,304	763,484



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
<b>Wages &amp; Benefits</b>			
Salaries	331,161	383,447	69,718
Fringe Benefits	24,458	28,320	5,149
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	131,480	152,240	27,680
Life and Health Insurance	66,880	77,440	14,080
Workers' Compensation	10,070	11,660	2,120
Professional Services	416	481	88
Travel and Per Diem	105	120	22
Postage	1,721	1,993	362
Rentals and Leases	348	403	73
Other Material and Supplies	0	0	0
Office Supplies & Minor Equipment	0	0	0
Publications, Subscriptions, & Membershi	60	71	13
Aids to Private Organizations	13,164	15,243	2,771
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	579,863	671,418	122,076
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	579,863	671,418	122,076
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	165,400	191,517	34,821
1st Allocation	745,263	862,935	156,897
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	108,041	125,101	22,746
2nd Allocation	108,041	125,101	22,746



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	853,304	988,036	179,643





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	678	0.6776	5,050		5,050		5,050
131 City Attorney	482	0.4817	3,590		3,590		3,590
141 Civil Service Board	260	0.2598	1,936		1,936		1,936
150 City Manager's Office	1,055	1.0543	7,858		7,858		7,858
150.2 Agenda Coordination	176	0.1759	1,311		1,311		1,311
160 Finance - Director's Office	443	0.4427	3,299		3,299		3,299
161 Finance - General Accounting	226	0.2259	1,683		1,683		1,683
162 Finance - Treasury Management	401	0.4008	2,987		2,987	448	3,435
163 Finance - Financial System Services	132	0.1319	983		983	147	1,130
171-4 Human Resources	476	0.4757	3,545		3,545	532	4,077
231 Management and Budget	363	0.3628	2,704		2,704	405	3,109
241 GSA - Administration	776	0.7755	5,780		5,780	867	6,647
243 GSA - Miami Riverside Center	466	0.4657	3,471		3,471	520	3,991
244 GSA - Graphics	264	0.2638	1,966		1,966	295	2,261
246 GSA - Light Fleet	2,478	2.4765	18,456		18,456	2,767	21,223
247 GSA - Heavy Fleet	2,304	2.3026	17,160		17,160	2,573	19,733
251 Information Technology	1,325	1.3242	9,869		9,869	1,480	11,349
261 Procurement	460	0.4597	3,426		3,426	514	3,940
271 Auditor General	280	0.2798	2,085		2,085	313	2,398
301-3 Risk Management	1,307	1.3062	9,735		9,735	1,460	11,195
431 Equal Opportunity & Diversity	239	0.2389	1,780		1,780	267	2,047
371 Grants Administration	2,181	2.1796	16,244		16,244	2,436	18,680
101 MAYOR	681	0.6806	5,072		5,072	761	5,833
111-5 COMMISSIONERS	1,886	1.8848	14,047		14,047	2,106	16,153
151 NET - NEIGHBORHOOD	2,308	2.3066	17,190		17,190	2,578	19,768



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	190	0.1899	1,415		1,415	212	1,627
152 CODE COMPLIANCE	794	0.7935	5,914		5,914	887	6,801
181-9 FIRE-RESCUE	26,861	26.8445	200,061		200,061	29,998	230,059
190-1 POLICE	11,068	11.0611	82,435		82,435	12,361	94,796
201-9 PUBLIC WORKS	3,670	3.6677	27,334		27,334	4,099	31,433
211-3 SOLID WASTE	2,310	2.3086	17,205		17,205	2,580	19,785
221 DEPT OF REAL ESTATE & ASSET	3,991	3.9885	29,725		29,725	4,457	34,182
242 GSA PROPERTY MNGT	1,033	1.0324	7,694		7,694	1,154	8,848
245 GSA COMMUNICATIONS SERVICES	484	0.4837	3,605		3,605	541	4,146
281-4 BUILDING	1,416	1.4151	10,546		10,546	1,581	12,127
291-8 PARKS & RECREATION	9,751	9.7450	72,626		72,626	10,890	83,516
330 Veterans Affairs	164	0.1639	1,221		1,221	183	1,404
342 ZONING	280	0.2798	2,085		2,085	313	2,398
351-5 PLANNING	1,083	1.0823	8,066		8,066	1,209	9,275
381 COMMUNICATIONS	569	0.5686	4,238		4,238	635	4,873
402 TRANSPORTATION	627	0.6266	4,670		4,670	700	5,370
401 CIP	2,109	2.1077	15,708		15,708	2,355	18,063
441 OFFICE OF RESILIENCY AND	261	0.2608	1,944		1,944	291	2,235
910 CD-COMMUNITY & ECONOMIC	7,667	7.6622	57,104		57,104	8,562	65,666
920 CRA - COMMUNITY	2,169	2.1677	16,155		16,155	2,422	18,577
930 LIBERTY CITY	312	0.3118	2,324		2,324	348	2,672
940 VIRGINIA KEY	605	0.6046	4,506		4,506	676	5,182
960 PENSION	3	0.0030	22		22	3	25
980 ND - NON DEPARTMENTAL	998	0.9974	7,433		7,433	1,115	8,548
SubTotal	100,062	100.0000	745,263		745,263	108,041	853,304
Total	100,062	100.0000	745,263		745,263	108,041	853,304



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 161 Finance - General Accounting**

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

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	502	0.6630	4,941		4,941		4,941
131 City Attorney	159	0.2100	1,565		1,565		1,565
141 Civil Service Board	47	0.0621	463		463		463
150 City Manager's Office	211	0.2787	2,077		2,077		2,077
150.2 Agenda Coordination	23	0.0304	226		226		226
160 Finance - Director's Office	246	0.3249	2,421		2,421		2,421
161 Finance - General Accounting	32	0.0423	315		315		315
162 Finance - Treasury Management	388	0.5124	3,819		3,819	563	4,382
171-4 Human Resources	214	0.2826	2,106		2,106	310	2,416
231 Management and Budget	109	0.1440	1,073		1,073	158	1,231
241 GSA - Administration	377	0.4979	3,711		3,711	547	4,258
243 GSA - Miami Riverside Center	332	0.4385	3,268		3,268	481	3,749
244 GSA - Graphics	110	0.1453	1,083		1,083	160	1,243
246 GSA - Light Fleet	8,000	10.5657	78,742		78,742	11,602	90,344
247 GSA - Heavy Fleet	4,473	5.9075	44,027		44,027	6,487	50,514
251 Information Technology	941	1.2428	9,262		9,262	1,365	10,627
261 Procurement	242	0.3196	2,382		2,382	351	2,733
271 Auditor General	57	0.0753	561		561	83	644
301-3 Risk Management	403	0.5322	3,967		3,967	584	4,551
431 Equal Opportunity & Diversity	68	0.0898	669		669	99	768
371 Grants Administration	416	0.5494	4,095		4,095	603	4,698
101 MAYOR	219	0.2892	2,156		2,156	318	2,474
111-5 COMMISSIONERS	829	1.0949	8,160		8,160	1,202	9,362
151 NET - NEIGHBORHOOD	320	0.4226	3,150		3,150	464	3,614
150.3 OFFICE OF FILM AND	44	0.0581	433		433	64	497



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	430	0.5679	4,232		4,232	624	4,856
181-9 FIRE-RESCUE	6,761	8.9293	66,547		66,547	9,805	76,352
190-1 POLICE	7,819	10.3266	76,960		76,960	11,340	88,300
201-9 PUBLIC WORKS	1,995	2.6348	19,636		19,636	2,893	22,529
211-3 SOLID WASTE	1,149	1.5175	11,309		11,309	1,666	12,975
221 DEPT OF REAL ESTATE & ASSET	2,355	3.1103	23,180		23,180	3,415	26,595
242 GSA PROPERTY MNGT	769	1.0156	7,569		7,569	1,115	8,684
245 GSA COMMUNICATIONS SERVICES	206	0.2721	2,028		2,028	299	2,327
281-4 BUILDING	1,071	1.4145	10,542		10,542	1,553	12,095
291-8 PARKS & RECREATION	7,876	10.4019	77,521		77,521	11,422	88,943
330 Veterans Affairs	22	0.0291	217		217	32	249
342 ZONING	67	0.0885	659		659	97	756
351-5 PLANNING	444	0.5864	4,370		4,370	644	5,014
381 COMMUNICATIONS	213	0.2813	2,097		2,097	309	2,406
402 TRANSPORTATION	35	0.0462	344		344	51	395
401 CIP	2,135	2.8197	21,014		21,014	3,096	24,110
441 OFFICE OF RESILIENCY AND	42	0.0555	413		413	61	474
910 CD-COMMUNITY & ECONOMIC	19,584	25.8645	192,758		192,758	28,402	221,160
920 CRA - COMMUNITY	1,960	2.5886	19,292		19,292	2,843	22,135
930 LIBERTY CITY	184	0.2430	1,811		1,811	267	2,078
940 VIRGINIA KEY	339	0.4477	3,337		3,337	492	3,829
950 CIVILIAN INVESTIGATIVE PANEL	192	0.2536	1,890		1,890	278	2,168
980 ND - NON DEPARTMENTAL	1,299	1.7156	12,786		12,786	1,884	14,670
999 OTHER	8	0.0106	79		79	12	91
SubTotal	75,717	100.0000	745,263		745,263	108,041	853,304
Total	75,717	100.0000	745,263		745,263	108,041	853,304



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	42	0.1276	851		851		851
131 City Attorney	95	0.2886	1,924		1,924		1,924
141 Civil Service Board	3	0.0091	61		61		61
150 City Manager's Office	110	0.3342	2,228		2,228		2,228
150.2 Agenda Coordination	2	0.0061	41		41		41
160 Finance - Director's Office	174	0.5286	3,525		3,525		3,525
161 Finance - General Accounting	9,412	28.5914	190,652		190,652		190,652
162 Finance - Treasury Management	157	0.4769	3,180		3,180	658	3,838
171-4 Human Resources	60	0.1823	1,215		1,215	251	1,466
231 Management and Budget	28	0.0851	567		567	117	684
241 GSA - Administration	104	0.3159	2,107		2,107	436	2,543
243 GSA - Miami Riverside Center	35	0.1063	709		709	147	856
244 GSA - Graphics	42	0.1276	851		851	176	1,027
246 GSA - Light Fleet	1,149	3.4904	23,274		23,274	4,812	28,086
247 GSA - Heavy Fleet	93	0.2825	1,884		1,884	390	2,274
251 Information Technology	459	1.3943	9,298		9,298	1,922	11,220
261 Procurement	16	0.0486	324		324	67	391
271 Auditor General	7	0.0213	142		142	29	171
301-3 Risk Management	24	0.0729	486		486	101	587
431 Equal Opportunity & Diversity	3	0.0091	61		61	13	74
371 Grants Administration	34	0.1033	689		689	142	831
101 MAYOR	11	0.0334	223		223	46	269
111-5 COMMISSIONERS	33	0.1002	668		668	138	806
151 NET - NEIGHBORHOOD	121	0.3676	2,451		2,451	507	2,958
150.3 OFFICE OF FILM AND	4	0.0122	81		81	17	98



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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
152 CODE COMPLIANCE	109	0.3311	2,208		2,208	457	2,665
181-9 FIRE-RESCUE	5,327	16.1821	107,905		107,905	22,311	130,216
190-1 POLICE	9,571	29.0742	193,872		193,872	40,086	233,958
201-9 PUBLIC WORKS	300	0.9113	6,077		6,077	1,256	7,333
211-3 SOLID WASTE	336	1.0207	6,806		6,806	1,407	8,213
221 DEPT OF REAL ESTATE & ASSET	1,153	3.5025	23,355		23,355	4,829	28,184
242 GSA PROPERTY MNGT	105	0.3190	2,127		2,127	440	2,567
245 GSA COMMUNICATIONS SERVICES	66	0.2005	1,337		1,337	276	1,613
281-4 BUILDING	403	1.2242	8,163		8,163	1,688	9,851
291-8 PARKS & RECREATION	1,670	5.0731	33,828		33,828	6,994	40,822
342 ZONING	7	0.0213	142		142	29	171
351-5 PLANNING	179	0.5438	3,626		3,626	750	4,376
381 COMMUNICATIONS	210	0.6379	4,254		4,254	880	5,134
402 TRANSPORTATION	161	0.4891	3,261		3,261	674	3,935
401 CIP	726	2.2054	14,706		14,706	3,041	17,747
441 OFFICE OF RESILIENCY AND	6	0.0182	122		122	25	147
450 HUMAN SERVICES	1	0.0030	20		20	4	24
910 CD-COMMUNITY & ECONOMIC	76	0.2309	1,539		1,539	318	1,857
920 CRA - COMMUNITY	172	0.5225	3,484		3,484	720	4,204
930 LIBERTY CITY	4	0.0122	81		81	17	98
940 VIRGINIA KEY	95	0.2886	1,924		1,924	398	2,322
950 CIVILIAN INVESTIGATIVE PANEL	7	0.0213	142		142	29	171
970 COMPONENT UNITS	1	0.0030	20		20	4	24
980 ND - NON DEPARTMENTAL	13	0.0395	263		263	54	317
999 OTHER	3	0.0091	61		61	13	74
SubTotal	32,919	100.0000	666,815		666,815	96,669	763,484



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .4 - Detail Activity Allocations  
 For Department 161 Finance - General Accounting**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	32,919	100.0000	666,815		666,815	96,669	763,484

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	5	5.2632	39,224		39,224	5,686	44,910
181-9 FIRE-RESCUE	12	12.6316	94,138		94,138	13,647	107,785
190-1 POLICE	20	21.0526	156,897		156,897	22,745	179,642
211-3 SOLID WASTE	1	1.0526	7,845		7,845	1,137	8,982
221 DEPT OF REAL ESTATE & ASSET	1	1.0526	7,845		7,845	1,137	8,982
291-8 PARKS & RECREATION	3	3.1579	23,535		23,535	3,412	26,947
402 TRANSPORTATION	1	1.0526	7,845		7,845	1,137	8,982
401 CIP	2	2.1053	15,690		15,690	2,275	17,965
450 HUMAN SERVICES	3	3.1579	23,535		23,535	3,412	26,947
910 CD-COMMUNITY & ECONOMIC	46	48.4211	360,864		360,864	52,316	413,180
940 VIRGINIA KEY	1	1.0526	7,845		7,845	1,137	8,982
SubTotal	95	100.0000	745,263		745,263	108,041	853,304
Total	95	100.0000	745,263		745,263	108,041	853,304

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 161 Finance - General Accounting**

Activity - Payroll							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	12	0.2359	2,036		2,036		2,036
131 City Attorney	57	1.1205	9,669		9,669		9,669
141 Civil Service Board	6	0.1179	1,018		1,018		1,018
150 City Manager's Office	20	0.3932	3,393		3,393		3,393
150.2 Agenda Coordination	2	0.0393	339		339		339
160 Finance - Director's Office	10	0.1966	1,696		1,696		1,696
161 Finance - General Accounting	25	0.4914	4,241		4,241		4,241
162 Finance - Treasury Management	26	0.5111	4,411		4,411	656	5,067
163 Finance - Financial System Services	2	0.0393	339		339	50	389
171-4 Human Resources	39	0.7667	6,616		6,616	985	7,601
231 Management and Budget	17	0.3342	2,884		2,884	429	3,313
241 GSA - Administration	7	0.1376	1,187		1,187	177	1,364
243 GSA - Miami Riverside Center	9	0.1769	1,527		1,527	227	1,754
244 GSA - Graphics	5	0.0983	848		848	126	974
246 GSA - Light Fleet	34	0.6684	5,768		5,768	858	6,626
247 GSA - Heavy Fleet	35	0.6880	5,937		5,937	884	6,821
251 Information Technology	83	1.6316	14,080		14,080	2,096	16,176
261 Procurement	18	0.3538	3,053		3,053	454	3,507
271 Auditor General	8	0.1573	1,357		1,357	202	1,559
301-3 Risk Management	19	0.3735	3,223		3,223	480	3,703
431 Equal Opportunity & Diversity	2	0.0393	339		339	50	389
371 Grants Administration	53	1.0419	8,991		8,991	1,338	10,329
101 MAYOR	13	0.2556	2,205		2,205	328	2,533
111-5 COMMISSIONERS	36	0.7077	6,107		6,107	909	7,016
151 NET - NEIGHBORHOOD	74	1.4547	12,553		12,553	1,868	14,421



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0786	679		679	101	780
152 CODE COMPLIANCE	58	1.1402	9,839		9,839	1,464	11,303
181-9 FIRE-RESCUE	840	16.5127	142,494		142,494	21,208	163,702
190-1 POLICE	1,744	34.2835	295,841		295,841	44,036	339,877
201-9 PUBLIC WORKS	134	2.6342	22,731		22,731	3,383	26,114
211-3 SOLID WASTE	203	3.9906	34,436		34,436	5,125	39,561
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	8,651		8,651	1,288	9,939
242 GSA PROPERTY MNGT	37	0.7273	6,277		6,277	934	7,211
245 GSA COMMUNICATIONS SERVICES	9	0.1769	1,527		1,527	227	1,754
281-4 BUILDING	94	1.8478	15,946		15,946	2,373	18,319
291-8 PARKS & RECREATION	1,085	21.3289	184,054		184,054	27,393	211,447
330 Veterans Affairs	4	0.0786	679		679	101	780
342 ZONING	21	0.4128	3,562		3,562	530	4,092
351-5 PLANNING	41	0.8060	6,955		6,955	1,035	7,990
381 COMMUNICATIONS	12	0.2359	2,036		2,036	303	2,339
402 TRANSPORTATION	6	0.1179	1,018		1,018	151	1,169
401 CIP	45	0.8846	7,634		7,634	1,136	8,770
441 OFFICE OF RESILIENCY AND	4	0.0786	679		679	101	780
910 CD-COMMUNITY & ECONOMIC	67	1.3171	11,366		11,366	1,692	13,058
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	1,018		1,018	151	1,169
980 ND - NON DEPARTMENTAL	10	0.1966	1,696		1,696	252	1,948
SubTotal	5,087	100.0000	862,935		862,935	125,101	988,036
Total	5,087	100.0000	862,935		862,935	125,101	988,036



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 161 Finance - General Accounting**

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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	156,897		156,897	22,746	179,643
SubTotal	100	100.0000	156,897		156,897	22,746	179,643
Total	100	100.0000	156,897		156,897	22,746	179,643

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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	12,878	5,050	4,941	851	0	2,036	0
131 City Attorney	16,748	3,590	1,565	1,924	0	9,669	0
141 Civil Service Board	3,478	1,936	463	61	0	1,018	0
150 City Manager's Office	15,556	7,858	2,077	2,228	0	3,393	0
150.2 Agenda Coordination	1,917	1,311	226	41	0	339	0
160 Finance - Director's Office	10,941	3,299	2,421	3,525	0	1,696	0
161 Finance - General	196,891	1,683	315	190,652	0	4,241	0
162 Finance - Treasury	16,722	3,435	4,382	3,838	0	5,067	0
163 Finance - Financial	1,519	1,130	0	0	0	389	0
171-4 Human Resources	15,560	4,077	2,416	1,466	0	7,601	0
231 Management and Budget	8,337	3,109	1,231	684	0	3,313	0
241 GSA - Administration	14,812	6,647	4,258	2,543	0	1,364	0
243 GSA - Miami Riverside	10,350	3,991	3,749	856	0	1,754	0
244 GSA - Graphics	5,505	2,261	1,243	1,027	0	974	0
246 GSA - Light Fleet	146,279	21,223	90,344	28,086	0	6,626	0
247 GSA - Heavy Fleet	79,342	19,733	50,514	2,274	0	6,821	0
251 Information Technology	49,372	11,349	10,627	11,220	0	16,176	0
261 Procurement	10,571	3,940	2,733	391	0	3,507	0
271 Auditor General	4,772	2,398	644	171	0	1,559	0
301-3 Risk Management	20,036	11,195	4,551	587	0	3,703	0
431 Equal Opportunity &	3,278	2,047	768	74	0	389	0
371 Grants Administration	79,448	18,680	4,698	831	44,910	10,329	0
101 MAYOR	11,109	5,833	2,474	269	0	2,533	0
111-5 COMMISSIONERS	33,337	16,153	9,362	806	0	7,016	0
151 NET - NEIGHBORHOOD	40,761	19,768	3,614	2,958	0	14,421	0
150.3 OFFICE OF FILM AND	3,002	1,627	497	98	0	780	0
152 CODE COMPLIANCE	25,625	6,801	4,856	2,665	0	11,303	0
181-9 FIRE-RESCUE	708,114	230,059	76,352	130,216	107,785	163,702	0
190-1 POLICE	936,573	94,796	88,300	233,958	179,642	339,877	0
201-9 PUBLIC WORKS	87,409	31,433	22,529	7,333	0	26,114	0
211-3 SOLID WASTE	89,516	19,785	12,975	8,213	8,982	39,561	0
221 DEPT OF REAL ESTATE	107,882	34,182	26,595	28,184	8,982	9,939	0
242 GSA PROPERTY MNGT	27,310	8,848	8,684	2,567	0	7,211	0



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	9,840	4,146	2,327	1,613	0	1,754	0
281-4 BUILDING	52,392	12,127	12,095	9,851	0	18,319	0
291-8 PARKS &	451,675	83,516	88,943	40,822	26,947	211,447	0
330 Veterans Affairs	2,433	1,404	249	0	0	780	0
342 ZONING	7,417	2,398	756	171	0	4,092	0
351-5 PLANNING	26,655	9,275	5,014	4,376	0	7,990	0
381 COMMUNICATIONS	14,752	4,873	2,406	5,134	0	2,339	0
402 TRANSPORTATION	19,851	5,370	395	3,935	8,982	1,169	0
401 CIP	86,655	18,063	24,110	17,747	17,965	8,770	0
441 OFFICE OF RESILIENCY	3,636	2,235	474	147	0	780	0
450 HUMAN SERVICES	26,971	0	0	24	26,947	0	0
910 CD-COMMUNITY &	714,921	65,666	221,160	1,857	413,180	13,058	0
920 CRA - COMMUNITY	44,916	18,577	22,135	4,204	0	0	0
930 LIBERTY CITY	4,848	2,672	2,078	98	0	0	0
940 VIRGINIA KEY	20,315	5,182	3,829	2,322	8,982	0	0
950 CIVILIAN	3,508	0	2,168	171	0	1,169	0
960 PENSION	25	25	0	0	0	0	0
970 COMPONENT UNITS	24	0	0	24	0	0	0
980 ND - NON	25,483	8,548	14,670	317	0	1,948	0
999 OTHER	179,808	0	91	74	0	0	179,643
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>4,491,075</b>	<b>853,304</b>	<b>853,304</b>	<b>763,484</b>	<b>853,304</b>	<b>988,036</b>	<b>179,643</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	166,975,199			166,975,199
Debt Service	( 163,004,105)			
Transfer and Others	( 246,966)			
Depreciation	( 23,035)			
Total Deductions:	( 163,274,106)			( 163,274,106)
Building Depreciation	11,209		11,209	
Equipment Depreciation	15,146		15,146	
141 Civil Service Board	2,003	319	2,322	
150 City Manager's Office	20,096	2,379	22,475	
160 Finance - Director's Office	760,904	65,659	826,563	
161 Finance - General Accounting	14,397	2,325	16,722	
162 Finance - Treasury Management		4,730	4,730	
163 Finance - Financial System Services		8,855	8,855	
171-4 Human Resources		25,024	25,024	
243 GSA - Miami Riverside Center		43,306	43,306	
244 GSA - Graphics		5,414	5,414	
251 Information Technology		83,767	83,767	
261 Procurement		7,067	7,067	
271 Auditor General		2,748	2,748	
301-3 Risk Management		11,266	11,266	
431 Equal Opportunity & Diversity		2,549	2,549	
Total Allocated Additions:	823,755	265,408	1,089,163	1,089,163
Total To Be Allocated:	4,524,848	265,408		4,790,256

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Wages &amp; Benefits</b>					
Salaries	1,686,686	134,935	404,805	472,272	404,805
Fringe Benefits	137,879	11,030	33,091	38,607	33,091
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	760,000	60,800	182,400	212,800	182,400
Life and Health Insurance	352,000	28,160	84,480	98,560	84,480
Workers' Compensation	55,000	4,400	13,200	15,400	13,200
Professional Service	192,313	15,385	46,155	53,847	46,155
Travel and Per Diem	857	69	206	239	206
Postage	138,021	11,042	33,125	38,645	33,125
Rentals and Leases	1,831	146	439	514	439
Other Current Charges	374,925	29,994	89,982	104,979	89,982
Office Supplies & Minor Equipment	1,581	126	379	444	379
Publications, Subscriptions and Membersh	0	0	0	0	0
*Debt Service	163,004,105	163,004,105	0	0	0
*Transfer and Others	246,966	246,966	0	0	0
*Depreciation	23,035	23,035	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	166,975,199	163,570,193	888,262	1,036,307	888,262
<b>Deductions</b>					
Total Deductions	( 163,274,106)	( 163,274,106)	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,701,093	296,087	888,262	1,036,307	888,262
<b>Allocation Step 1</b>					
Inbound- All Others	823,755	823,755	0	0	0
Reallocate Admin Costs		( 1,119,842)	292,132	340,823	292,132
1st Allocation	4,524,848	0	1,180,394	1,377,130	1,180,394



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Allocation Step 2</b>					
Inbound- All Others	265,408	265,408	0	0	0
Reallocate Admin Costs		( 265,408)	69,237	80,777	69,237
2nd Allocation	265,408	0	69,237	80,777	69,237
<b>Total For 00090 162 Finance - Treasury</b>					
Total Allocated	4,790,256	0	1,249,631	1,457,907	1,249,631



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
<b>Wages &amp; Benefits</b>		
Salaries	202,402	67,467
Fringe Benefits	16,545	5,515
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	91,200	30,400
Life and Health Insurance	42,240	14,080
Workers' Compensation	6,600	2,200
Professional Service	23,078	7,693
Travel and Per Diem	103	34
Postage	16,563	5,521
Rentals and Leases	220	73
Other Current Charges	44,991	14,997
Office Supplies & Minor Equipment	190	63
Publications, Subscriptions and Membersh	0	0
*Debt Service	0	0
*Transfer and Others	0	0
*Depreciation	0	0
<b>Departmental Totals</b>		
Total Expenditures	444,132	148,043
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	444,132	148,043
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	146,067	48,688
1st Allocation	590,199	196,731



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	34,618	11,539
2nd Allocation	34,618	11,539
Total For 00090 162 Finance - Treasury		
Total Allocated	624,817	208,270



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	678	0.6776	7,998		7,998		7,998
131 City Attorney	482	0.4817	5,686		5,686		5,686
141 Civil Service Board	260	0.2598	3,067		3,067		3,067
150 City Manager's Office	1,055	1.0543	12,445		12,445		12,445
150.2 Agenda Coordination	176	0.1759	2,076		2,076		2,076
160 Finance - Director's Office	443	0.4427	5,226		5,226		5,226
161 Finance - General Accounting	226	0.2259	2,666		2,666		2,666
162 Finance - Treasury Management	401	0.4008	4,730		4,730		4,730
163 Finance - Financial System Services	132	0.1319	1,557		1,557	95	1,652
171-4 Human Resources	476	0.4757	5,615		5,615	342	5,957
231 Management and Budget	363	0.3628	4,282		4,282	261	4,543
241 GSA - Administration	776	0.7755	9,154		9,154	558	9,712
243 GSA - Miami Riverside Center	466	0.4657	5,497		5,497	335	5,832
244 GSA - Graphics	264	0.2638	3,114		3,114	190	3,304
246 GSA - Light Fleet	2,478	2.4765	29,232		29,232	1,781	31,013
247 GSA - Heavy Fleet	2,304	2.3026	27,179		27,179	1,656	28,835
251 Information Technology	1,325	1.3242	15,631		15,631	952	16,583
261 Procurement	460	0.4597	5,426		5,426	331	5,757
271 Auditor General	280	0.2798	3,303		3,303	201	3,504
301-3 Risk Management	1,307	1.3062	15,418		15,418	939	16,357
431 Equal Opportunity & Diversity	239	0.2389	2,819		2,819	172	2,991
371 Grants Administration	2,181	2.1796	25,728		25,728	1,567	27,295
101 MAYOR	681	0.6806	8,034		8,034	489	8,523
111-5 COMMISSIONERS	1,886	1.8848	22,248		22,248	1,355	23,603
151 NET - NEIGHBORHOOD	2,308	2.3066	27,227		27,227	1,659	28,886



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	190	0.1899	2,241		2,241	137	2,378
152 CODE COMPLIANCE	794	0.7935	9,367		9,367	571	9,938
181-9 FIRE-RESCUE	26,861	26.8445	316,872		316,872	19,302	336,174
190-1 POLICE	11,068	11.0611	130,565		130,565	7,954	138,519
201-9 PUBLIC WORKS	3,670	3.6677	43,294		43,294	2,638	45,932
211-3 SOLID WASTE	2,310	2.3086	27,250		27,250	1,660	28,910
221 DEPT OF REAL ESTATE & ASSET	3,991	3.9885	47,080		47,080	2,868	49,948
242 GSA PROPERTY MNGT	1,033	1.0324	12,186		12,186	742	12,928
245 GSA COMMUNICATIONS SERVICES	484	0.4837	5,710		5,710	348	6,058
281-4 BUILDING	1,416	1.4151	16,704		16,704	1,018	17,722
291-8 PARKS & RECREATION	9,751	9.7450	115,029		115,029	7,008	122,037
330 Veterans Affairs	164	0.1639	1,935		1,935	118	2,053
342 ZONING	280	0.2798	3,303		3,303	201	3,504
351-5 PLANNING	1,083	1.0823	12,776		12,776	778	13,554
381 COMMUNICATIONS	569	0.5686	6,712		6,712	409	7,121
402 TRANSPORTATION	627	0.6266	7,396		7,396	451	7,847
401 CIP	2,109	2.1077	24,879		24,879	1,516	26,395
441 OFFICE OF RESILIENCY AND	261	0.2608	3,079		3,079	188	3,267
910 CD-COMMUNITY & ECONOMIC	7,667	7.6622	90,445		90,445	5,510	95,955
920 CRA - COMMUNITY	2,169	2.1677	25,587		25,587	1,559	27,146
930 LIBERTY CITY	312	0.3118	3,681		3,681	224	3,905
940 VIRGINIA KEY	605	0.6046	7,137		7,137	435	7,572
960 PENSION	3	0.0030	35		35	2	37
980 ND - NON DEPARTMENTAL	998	0.9974	11,773		11,773	717	12,490
SubTotal	100,062	100.0000	1,180,394		1,180,394	69,237	1,249,631
Total	100,062	100.0000	1,180,394		1,180,394	69,237	1,249,631





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 162 Finance - Treasury Management**

Activity - Cash Reciepts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	221	0.0461	636		636		636
131 City Attorney	89	0.0186	256		256		256
141 Civil Service Board	4	0.0008	11		11		11
150 City Manager's Office	430	0.0898	1,237		1,237		1,237
171-4 Human Resources	21	0.0044	60		60	4	64
243 GSA - Miami Riverside Center	3	0.0006	9		9	1	10
244 GSA - Graphics	1	0.0002	3		3		3
246 GSA - Light Fleet	9	0.0019	26		26	2	28
247 GSA - Heavy Fleet	15	0.0031	43		43	3	46
251 Information Technology	160	0.0334	460		460	27	487
261 Procurement	2	0.0004	6		6		6
301-3 Risk Management	3,949	0.8246	11,356		11,356	667	12,023
431 Equal Opportunity & Diversity	2	0.0004	6		6		6
371 Grants Administration	6	0.0013	17		17	1	18
111-5 COMMISSIONERS	3	0.0006	9		9	1	10
151 NET - NEIGHBORHOOD	75	0.0157	216		216	13	229
152 CODE COMPLIANCE	1,719	0.3590	4,943		4,943	290	5,233
181-9 FIRE-RESCUE	54,249	11.3283	156,006		156,006	9,165	165,171
190-1 POLICE	31,007	6.4749	89,168		89,168	5,238	94,406
201-9 PUBLIC WORKS	14,858	3.1027	42,728		42,728	2,510	45,238
211-3 SOLID WASTE	39,618	8.2731	113,931		113,931	6,693	120,624
221 DEPT OF REAL ESTATE & ASSET	6,933	1.4478	19,937		19,937	1,171	21,108
242 GSA PROPERTY MNGT	7	0.0015	20		20	1	21
245 GSA COMMUNICATIONS SERVICES	1	0.0002	3		3		3
281-4 BUILDING	156,233	32.6248	449,283		449,283	26,394	475,677



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
291-8 PARKS & RECREATION	137,973	28.8116	396,773		396,773	23,309	420,082
342 ZONING	8,097	1.6908	23,285		23,285	1,368	24,653
351-5 PLANNING	20,830	4.3497	59,901		59,901	3,519	63,420
402 TRANSPORTATION	28	0.0058	81		81	5	86
401 CIP	1,395	0.2913	4,012		4,012	236	4,248
441 OFFICE OF RESILIENCY AND	1	0.0002	3		3		3
910 CD-COMMUNITY & ECONOMIC	470	0.0981	1,352		1,352	79	1,431
920 CRA - COMMUNITY	101	0.0211	290		290	17	307
930 LIBERTY CITY	5	0.0010	14		14	1	15
940 VIRGINIA KEY	1	0.0002	3		3		3
980 ND - NON DEPARTMENTAL	360	0.0752	1,035		1,035	61	1,096
999 OTHER	4	0.0008	11		11	1	12
SubTotal	478,880	100.0000	1,377,130		1,377,130	80,777	1,457,907
Total	478,880	100.0000	1,377,130		1,377,130	80,777	1,457,907

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0025	30		30		30
131 City Attorney	36	0.0910	1,074		1,074		1,074
150 City Manager's Office	410	1.0361	12,231		12,231		12,231
247 GSA - Heavy Fleet	2	0.0051	60		60	4	64
251 Information Technology	1	0.0025	30		30	2	32
301-3 Risk Management	249	0.6293	7,428		7,428	441	7,869
371 Grants Administration	2	0.0051	60		60	4	64
111-5 COMMISSIONERS	1	0.0025	30		30	2	32
152 CODE COMPLIANCE	907	2.2921	27,056		27,056	1,605	28,661
181-9 FIRE-RESCUE	2,400	6.0652	71,593		71,593	4,247	75,840
190-1 POLICE	23,075	58.3145	688,336		688,336	40,834	729,170
201-9 PUBLIC WORKS	1,448	3.6593	43,195		43,195	2,563	45,758
211-3 SOLID WASTE	1,046	2.6434	31,203		31,203	1,851	33,054
221 DEPT OF REAL ESTATE & ASSET	1,005	2.5398	29,980		29,980	1,779	31,759
281-4 BUILDING	3,788	9.5729	112,998		112,998	6,704	119,702
291-8 PARKS & RECREATION	1,127	2.8481	33,619		33,619	1,994	35,613
342 ZONING	3,422	8.6480	102,080		102,080	6,056	108,136
351-5 PLANNING	225	0.5686	6,712		6,712	398	7,110
402 TRANSPORTATION	25	0.0632	746		746	44	790
401 CIP	26	0.0657	776		776	46	822
441 OFFICE OF RESILIENCY AND	1	0.0025	30		30	2	32
910 CD-COMMUNITY & ECONOMIC	362	0.9148	10,799		10,799	641	11,440
920 CRA - COMMUNITY	5	0.0126	149		149	9	158
930 LIBERTY CITY	2	0.0051	60		60	4	64
980 ND - NON DEPARTMENTAL	4	0.0101	119		119	7	126



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .4 - Detail Activity Allocations  
 For Department 162 Finance - Treasury Management**

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	39,570	100.0000	1,180,394		1,180,394	69,237	1,249,631
Total	39,570	100.0000	1,180,394		1,180,394	69,237	1,249,631

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	590,199		590,199	34,618	624,817
SubTotal	100	100.0000	590,199		590,199	34,618	624,817
Total	100	100.0000	590,199		590,199	34,618	624,817

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	196,731		196,731	11,539	208,270
SubTotal	100	100.0000	196,731		196,731	11,539	208,270
Total	100	100.0000	196,731		196,731	11,539	208,270

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	8,664	7,998	636	30	0	0
131 City Attorney	7,016	5,686	256	1,074	0	0
141 Civil Service Board	3,078	3,067	11	0	0	0
150 City Manager's Office	25,913	12,445	1,237	12,231	0	0
150.2 Agenda Coordination	2,076	2,076	0	0	0	0
160 Finance - Director's Office	5,226	5,226	0	0	0	0
161 Finance - General	2,666	2,666	0	0	0	0
162 Finance - Treasury	4,730	4,730	0	0	0	0
163 Finance - Financial	1,652	1,652	0	0	0	0
171-4 Human Resources	6,021	5,957	64	0	0	0
231 Management and Budget	4,543	4,543	0	0	0	0
241 GSA - Administration	9,712	9,712	0	0	0	0
243 GSA - Miami Riverside	5,842	5,832	10	0	0	0
244 GSA - Graphics	3,307	3,304	3	0	0	0
246 GSA - Light Fleet	31,041	31,013	28	0	0	0
247 GSA - Heavy Fleet	28,945	28,835	46	64	0	0
251 Information Technology	17,102	16,583	487	32	0	0
261 Procurement	5,763	5,757	6	0	0	0
271 Auditor General	3,504	3,504	0	0	0	0
301-3 Risk Management	36,249	16,357	12,023	7,869	0	0
431 Equal Opportunity &	2,997	2,991	6	0	0	0
371 Grants Administration	27,377	27,295	18	64	0	0
101 MAYOR	8,523	8,523	0	0	0	0
111-5 COMMISSIONERS	23,645	23,603	10	32	0	0
151 NET - NEIGHBORHOOD	29,115	28,886	229	0	0	0
150.3 OFFICE OF FILM AND	2,378	2,378	0	0	0	0
152 CODE COMPLIANCE	43,832	9,938	5,233	28,661	0	0
181-9 FIRE-RESCUE	577,185	336,174	165,171	75,840	0	0
190-1 POLICE	962,095	138,519	94,406	729,170	0	0
201-9 PUBLIC WORKS	136,928	45,932	45,238	45,758	0	0
211-3 SOLID WASTE	182,588	28,910	120,624	33,054	0	0
221 DEPT OF REAL ESTATE	102,815	49,948	21,108	31,759	0	0
242 GSA PROPERTY MNGT	12,949	12,928	21	0	0	0





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	6,061	6,058	3	0	0	0
281-4 BUILDING	613,101	17,722	475,677	119,702	0	0
291-8 PARKS &	577,732	122,037	420,082	35,613	0	0
330 Veterans Affairs	2,053	2,053	0	0	0	0
342 ZONING	136,293	3,504	24,653	108,136	0	0
351-5 PLANNING	84,084	13,554	63,420	7,110	0	0
381 COMMUNICATIONS	7,121	7,121	0	0	0	0
402 TRANSPORTATION	8,723	7,847	86	790	0	0
401 CIP	31,465	26,395	4,248	822	0	0
441 OFFICE OF RESILIENCY	3,302	3,267	3	32	0	0
910 CD-COMMUNITY &	108,826	95,955	1,431	11,440	0	0
920 CRA - COMMUNITY	27,611	27,146	307	158	0	0
930 LIBERTY CITY	3,984	3,905	15	64	0	0
940 VIRGINIA KEY	7,575	7,572	3	0	0	0
960 PENSION	37	37	0	0	0	0
980 ND - NON	13,712	12,490	1,096	126	0	0
999 OTHER	833,099	0	12	0	624,817	208,270
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>4,790,256</b>	<b>1,249,631</b>	<b>1,457,907</b>	<b>1,249,631</b>	<b>624,817</b>	<b>208,270</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	555,693			555,693
Building Depreciation	2,491		2,491	
Equipment Depreciation	3,366		3,366	
141 Civil Service Board	154	25	179	
150 City Manager's Office	1,546	183	1,729	
160 Finance - Director's Office	153,087	13,209	166,296	
161 Finance - General Accounting	1,322	197	1,519	
162 Finance - Treasury Management	1,557	95	1,652	
163 Finance - Financial System Services		956	956	
171-4 Human Resources		1,944	1,944	
243 GSA - Miami Riverside Center		8,944	8,944	
251 Information Technology		32,866	32,866	
261 Procurement		219	219	
271 Auditor General		554	554	
301-3 Risk Management		867	867	
431 Equal Opportunity & Diversity		196	196	
Total Allocated Additions:	163,523	60,255	223,778	223,778
Total To Be Allocated:	719,216	60,255		779,471



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 163 Finance - Financial System Services**

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
<b>Wages &amp; Benefits</b>					
Salaries	340,120	0	85,030	125,844	129,246
Fringe Benefits	27,447	0	6,862	10,155	10,430
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	113,000	0	28,250	41,810	42,940
Life and Health Insurance	67,000	0	16,750	24,790	25,460
Workers' Compensation	8,000	0	2,000	2,960	3,040
Professional Service	26	0	7	10	9
Travel and Per Diem	0	0	0	0	0
Other Current Charges	100	0	25	37	38
<b>Departmental Totals</b>					
Total Expenditures	555,693	0	138,924	205,606	211,163
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	555,693	0	138,924	205,606	211,163
<b>Allocation Step 1</b>					
Inbound- All Others	163,523	163,523	0	0	0
Reallocate Admin Costs		( 163,523)	40,881	60,503	62,139
1st Allocation	719,216	0	179,805	266,109	273,302
<b>Allocation Step 2</b>					
Inbound- All Others	60,255	60,255	0	0	0
Reallocate Admin Costs		( 60,255)	15,064	22,294	22,897
2nd Allocation	60,255	0	15,064	22,294	22,897
<b>Total For 00100 163 Finance - Financial System</b>					
Total Allocated	779,471	0	194,869	288,403	296,199



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	678	0.6776	1,218		1,218		1,218
131 City Attorney	482	0.4817	866		866		866
141 Civil Service Board	260	0.2598	467		467		467
150 City Manager's Office	1,055	1.0543	1,896		1,896		1,896
150.2 Agenda Coordination	176	0.1759	316		316		316
160 Finance - Director's Office	443	0.4427	796		796		796
161 Finance - General Accounting	226	0.2259	406		406		406
162 Finance - Treasury Management	401	0.4008	721		721		721
163 Finance - Financial System Services	132	0.1319	237		237		237
171-4 Human Resources	476	0.4757	855		855	75	930
231 Management and Budget	363	0.3628	652		652	57	709
241 GSA - Administration	776	0.7755	1,394		1,394	122	1,516
243 GSA - Miami Riverside Center	466	0.4657	837		837	73	910
244 GSA - Graphics	264	0.2638	474		474	41	515
246 GSA - Light Fleet	2,478	2.4765	4,453		4,453	388	4,841
247 GSA - Heavy Fleet	2,304	2.3026	4,140		4,140	361	4,501
251 Information Technology	1,325	1.3242	2,381		2,381	207	2,588
261 Procurement	460	0.4597	827		827	72	899
271 Auditor General	280	0.2798	503		503	44	547
301-3 Risk Management	1,307	1.3062	2,349		2,349	205	2,554
431 Equal Opportunity & Diversity	239	0.2389	429		429	37	466
371 Grants Administration	2,181	2.1796	3,919		3,919	341	4,260
101 MAYOR	681	0.6806	1,224		1,224	107	1,331
111-5 COMMISSIONERS	1,886	1.8848	3,389		3,389	295	3,684
151 NET - NEIGHBORHOOD	2,308	2.3066	4,147		4,147	361	4,508



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	190	0.1899	341		341	30	371
152 CODE COMPLIANCE	794	0.7935	1,427		1,427	124	1,551
181-9 FIRE-RESCUE	26,861	26.8445	48,270		48,270	4,204	52,474
190-1 POLICE	11,068	11.0611	19,888		19,888	1,733	21,621
201-9 PUBLIC WORKS	3,670	3.6677	6,595		6,595	575	7,170
211-3 SOLID WASTE	2,310	2.3086	4,151		4,151	362	4,513
221 DEPT OF REAL ESTATE & ASSET	3,991	3.9885	7,172		7,172	625	7,797
242 GSA PROPERTY MNGT	1,033	1.0324	1,856		1,856	162	2,018
245 GSA COMMUNICATIONS SERVICES	484	0.4837	870		870	76	946
281-4 BUILDING	1,416	1.4151	2,544		2,544	222	2,766
291-8 PARKS & RECREATION	9,751	9.7450	17,522		17,522	1,527	19,049
330 Veterans Affairs	164	0.1639	295		295	26	321
342 ZONING	280	0.2798	503		503	44	547
351-5 PLANNING	1,083	1.0823	1,946		1,946	170	2,116
381 COMMUNICATIONS	569	0.5686	1,022		1,022	89	1,111
402 TRANSPORTATION	627	0.6266	1,127		1,127	98	1,225
401 CIP	2,109	2.1077	3,790		3,790	330	4,120
441 OFFICE OF RESILIENCY AND	261	0.2608	469		469	41	510
910 CD-COMMUNITY & ECONOMIC	7,667	7.6622	13,777		13,777	1,200	14,977
920 CRA - COMMUNITY	2,169	2.1677	3,898		3,898	340	4,238
930 LIBERTY CITY	312	0.3118	561		561	49	610
940 VIRGINIA KEY	605	0.6046	1,087		1,087	95	1,182
960 PENSION	3	0.0030	5		5		5
980 ND - NON DEPARTMENTAL	998	0.9974	1,793		1,793	156	1,949
SubTotal	100,062	100.0000	179,805		179,805	15,064	194,869
Total	100,062	100.0000	179,805		179,805	15,064	194,869



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	1.1507	3,062		3,062		3,062
131 City Attorney	16	1.8412	4,900		4,900		4,900
141 Civil Service Board	3	0.3452	919		919		919
150 City Manager's Office	15	1.7261	4,593		4,593		4,593
150.2 Agenda Coordination	2	0.2302	612		612		612
160 Finance - Director's Office	8	0.9206	2,450		2,450		2,450
161 Finance - General Accounting	22	2.5316	6,737		6,737		6,737
162 Finance - Treasury Management	22	2.5316	6,737		6,737		6,737
163 Finance - Financial System Services	2	0.2302	612		612		612
171-4 Human Resources	34	3.9125	10,412		10,412	986	11,398
231 Management and Budget	17	1.9563	5,206		5,206	493	5,699
241 GSA - Administration	7	0.8055	2,144		2,144	203	2,347
243 GSA - Miami Riverside Center	4	0.4603	1,225		1,225	116	1,341
244 GSA - Graphics	2	0.2302	612		612	58	670
246 GSA - Light Fleet	5	0.5754	1,531		1,531	145	1,676
247 GSA - Heavy Fleet	3	0.3452	919		919	87	1,006
251 Information Technology	42	4.8331	12,861		12,861	1,218	14,079
261 Procurement	16	1.8412	4,900		4,900	464	5,364
271 Auditor General	8	0.9206	2,450		2,450	232	2,682
301-3 Risk Management	12	1.3809	3,675		3,675	348	4,023
431 Equal Opportunity & Diversity	2	0.2302	612		612	58	670
371 Grants Administration	11	1.2658	3,368		3,368	319	3,687
101 MAYOR	4	0.4603	1,225		1,225	116	1,341
111-5 COMMISSIONERS	11	1.2658	3,368		3,368	319	3,687
151 NET - NEIGHBORHOOD	40	4.6030	12,249		12,249	1,160	13,409





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	6	0.6904	1,837		1,837	174	2,011
152 CODE COMPLIANCE	26	2.9919	7,962		7,962	754	8,716
181-9 FIRE-RESCUE	93	10.7020	28,479		28,479	2,696	31,175
190-1 POLICE	112	12.8886	34,296		34,296	3,243	37,539
201-9 PUBLIC WORKS	30	3.4522	9,187		9,187	870	10,057
211-3 SOLID WASTE	32	3.6824	9,799		9,799	928	10,727
221 DEPT OF REAL ESTATE & ASSET	22	2.5316	6,737		6,737	638	7,375
242 GSA PROPERTY MNGT	7	0.8055	2,144		2,144	203	2,347
245 GSA COMMUNICATIONS SERVICES	3	0.3452	919		919	87	1,006
281-4 BUILDING	29	3.3372	8,881		8,881	841	9,722
291-8 PARKS & RECREATION	79	9.0909	24,192		24,192	2,290	26,482
330 Veterans Affairs	2	0.2302	612		612	58	670
342 ZONING	10	1.1507	3,062		3,062	290	3,352
351-5 PLANNING	16	1.8412	4,900		4,900	464	5,364
402 TRANSPORTATION	3	0.3452	919		919	87	1,006
401 CIP	38	4.3728	11,637		11,637	1,102	12,739
441 OFFICE OF RESILIENCY AND	2	0.2302	612		612	58	670
910 CD-COMMUNITY & ECONOMIC	25	2.8769	7,656		7,656	725	8,381
920 CRA - COMMUNITY	6	0.6904	1,837		1,837	174	2,011
930 LIBERTY CITY	2	0.2302	612		612	58	670
940 VIRGINIA KEY	3	0.3452	919		919	87	1,006
950 CIVILIAN INVESTIGATIVE PANEL	4	0.4603	1,225		1,225	116	1,341
999 OTHER	1	0.1151	306		306	29	335
SubTotal	869	100.0000	266,109		266,109	22,294	288,403
Total	869	100.0000	266,109		266,109	22,294	288,403



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.2359	645		645		645
131 City Attorney	57	1.1205	3,062		3,062		3,062
141 Civil Service Board	6	0.1179	322		322		322
150 City Manager's Office	20	0.3932	1,075		1,075		1,075
150.2 Agenda Coordination	2	0.0393	107		107		107
160 Finance - Director's Office	10	0.1966	537		537		537
161 Finance - General Accounting	25	0.4914	1,343		1,343		1,343
162 Finance - Treasury Management	26	0.5111	1,397		1,397		1,397
163 Finance - Financial System Services	2	0.0393	107		107		107
171-4 Human Resources	39	0.7667	2,095		2,095	181	2,276
231 Management and Budget	17	0.3342	913		913	79	992
241 GSA - Administration	7	0.1376	376		376	33	409
243 GSA - Miami Riverside Center	9	0.1769	484		484	42	526
244 GSA - Graphics	5	0.0983	269		269	23	292
246 GSA - Light Fleet	34	0.6684	1,827		1,827	158	1,985
247 GSA - Heavy Fleet	35	0.6880	1,880		1,880	163	2,043
251 Information Technology	83	1.6316	4,459		4,459	386	4,845
261 Procurement	18	0.3538	967		967	84	1,051
271 Auditor General	8	0.1573	430		430	37	467
301-3 Risk Management	19	0.3735	1,021		1,021	88	1,109
431 Equal Opportunity & Diversity	2	0.0393	107		107	9	116
371 Grants Administration	53	1.0419	2,847		2,847	246	3,093
101 MAYOR	13	0.2556	698		698	60	758
111-5 COMMISSIONERS	36	0.7077	1,934		1,934	167	2,101
151 NET - NEIGHBORHOOD	74	1.4547	3,976		3,976	344	4,320



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	0.0786	215		215	19	234
152 CODE COMPLIANCE	58	1.1402	3,116		3,116	270	3,386
181-9 FIRE-RESCUE	840	16.5127	45,129		45,129	3,904	49,033
190-1 POLICE	1,744	34.2835	93,700		93,700	8,103	101,803
201-9 PUBLIC WORKS	134	2.6342	7,199		7,199	623	7,822
211-3 SOLID WASTE	203	3.9906	10,906		10,906	943	11,849
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	2,740		2,740	237	2,977
242 GSA PROPERTY MNGT	37	0.7273	1,988		1,988	172	2,160
245 GSA COMMUNICATIONS SERVICES	9	0.1769	484		484	42	526
281-4 BUILDING	94	1.8478	5,050		5,050	437	5,487
291-8 PARKS & RECREATION	1,085	21.3289	58,292		58,292	5,042	63,334
330 Veterans Affairs	4	0.0786	215		215	19	234
342 ZONING	21	0.4128	1,128		1,128	98	1,226
351-5 PLANNING	41	0.8060	2,203		2,203	191	2,394
381 COMMUNICATIONS	12	0.2359	645		645	56	701
402 TRANSPORTATION	6	0.1179	322		322	28	350
401 CIP	45	0.8846	2,418		2,418	209	2,627
441 OFFICE OF RESILIENCY AND	4	0.0786	215		215	19	234
910 CD-COMMUNITY & ECONOMIC	67	1.3171	3,600		3,600	311	3,911
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	322		322	28	350
980 ND - NON DEPARTMENTAL	10	0.1966	537		537	46	583
SubTotal	5,087	100.0000	273,302		273,302	22,897	296,199
Total	5,087	100.0000	273,302		273,302	22,897	296,199



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 163 Finance - Financial System Services**

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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	4,925	1,218	3,062
131 City Attorney	8,828	866	4,900
141 Civil Service Board	1,708	467	919
150 City Manager's Office	7,564	1,896	4,593
150.2 Agenda Coordination	1,035	316	612
160 Finance - Director's Office	3,783	796	2,450
161 Finance - General	8,486	406	6,737
162 Finance - Treasury	8,855	721	6,737
163 Finance - Financial	956	237	612
171-4 Human Resources	14,604	930	11,398
231 Management and Budget	7,400	709	5,699
241 GSA - Administration	4,272	1,516	2,347
243 GSA - Miami Riverside	2,777	910	1,341
244 GSA - Graphics	1,477	515	670
246 GSA - Light Fleet	8,502	4,841	1,676
247 GSA - Heavy Fleet	7,550	4,501	1,006
251 Information Technology	21,512	2,588	14,079
261 Procurement	7,314	899	5,364
271 Auditor General	3,696	547	2,682
301-3 Risk Management	7,686	2,554	4,023
431 Equal Opportunity &	1,252	466	670
371 Grants Administration	11,040	4,260	3,687
101 MAYOR	3,430	1,331	1,341
111-5 COMMISSIONERS	9,472	3,684	3,687
151 NET - NEIGHBORHOOD	22,237	4,508	13,409
150.3 OFFICE OF FILM AND	2,616	371	2,011
152 CODE COMPLIANCE	13,653	1,551	8,716
181-9 FIRE-RESCUE	132,682	52,474	31,175
190-1 POLICE	160,963	21,621	37,539
201-9 PUBLIC WORKS	25,049	7,170	10,057
211-3 SOLID WASTE	27,089	4,513	10,727
221 DEPT OF REAL ESTATE	18,149	7,797	7,375
242 GSA PROPERTY MNGT	6,525	2,018	2,347



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
245 GSA	2,478	946	1,006	526
281-4 BUILDING	17,975	2,766	9,722	5,487
291-8 PARKS &	108,865	19,049	26,482	63,334
330 Veterans Affairs	1,225	321	670	234
342 ZONING	5,125	547	3,352	1,226
351-5 PLANNING	9,874	2,116	5,364	2,394
381 COMMUNICATIONS	1,812	1,111	0	701
402 TRANSPORTATION	2,581	1,225	1,006	350
401 CIP	19,486	4,120	12,739	2,627
441 OFFICE OF RESILIENCY	1,414	510	670	234
910 CD-COMMUNITY &	27,269	14,977	8,381	3,911
920 CRA - COMMUNITY	6,249	4,238	2,011	0
930 LIBERTY CITY	1,280	610	670	0
940 VIRGINIA KEY	2,188	1,182	1,006	0
950 CIVILIAN	1,691	0	1,341	350
960 PENSION	5	5	0	0
980 ND - NON	2,532	1,949	0	583
999 OTHER	335	0	335	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>779,471</b>	<b>194,869</b>	<b>288,403</b>	<b>296,199</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,604,453			4,604,453
Major Machinery and Equipment	0			
Depreciation	( 11,241)			
Total Deductions:	( 11,241)			( 11,241)
Building Depreciation	25,386		25,386	
Equipment Depreciation	10,805		10,805	
131 City Attorney	84,775	9,180	93,955	
141 Civil Service Board	3,004	478	3,482	
150 City Manager's Office	30,144	3,568	33,712	
150.2 Agenda Coordination	1,452	305	1,757	
160 Finance - Director's Office	6,382	562	6,944	
161 Finance - General Accounting	13,482	2,078	15,560	
162 Finance - Treasury Management	5,675	346	6,021	
163 Finance - Financial System Services	13,362	1,242	14,604	
171-4 Human Resources		34,786	34,786	
231 Management and Budget		7,675	7,675	
243 GSA - Miami Riverside Center		91,731	91,731	
244 GSA - Graphics		8,183	8,183	
251 Information Technology		199,396	199,396	
261 Procurement		21,844	21,844	
271 Auditor General		4,091	4,091	
301-3 Risk Management		18,810	18,810	
431 Equal Opportunity & Diversity		3,823	3,823	
Total Allocated Additions:	194,467	408,098	602,565	602,565
Total To Be Allocated:	4,787,679	408,098		5,195,777



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<b>Wages &amp; Benefits</b>				
Salaries	2,510,862	0	2,259,776	251,086
Fringe Benefits	210,439	0	189,395	21,044
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	1,021,000	0	918,900	102,100
Life and Health Insurance	570,000	0	513,000	57,000
Workers' Compensation	82,000	0	73,800	8,200
Professional Service	89,136	0	80,222	8,914
Travel and Per Diem	4,993	0	4,494	499
Communications & Relations	0	0	0	0
Postage	2,554	0	2,299	255
Rentals and Leases	5,982	0	5,384	598
Insurance	15,000	0	13,500	1,500
Repair and Maintenance	50,461	0	45,415	5,046
Advertising and Relations	7,266	0	6,539	727
Office Supplies & Minor Equipment	18,728	0	16,855	1,873
Publications, Subscriptions, & Membershi	4,791	0	4,312	479
*Major Machinery and Equipment	0	0	0	0
*Depreciation	11,241	11,241	0	0
<b>Departmental Totals</b>				
Total Expenditures	4,604,453	11,241	4,133,891	459,321
<b>Deductions</b>				
Total Deductions	( 11,241)	( 11,241)	0	0
<b>Functional Cost</b>				
Functional Cost	4,593,212	0	4,133,891	459,321
<b>Allocation Step 1</b>				
Inbound- All Others	194,467	194,467	0	0
Reallocate Admin Costs		( 194,467)	175,020	19,447
1st Allocation	4,787,679	0	4,308,911	478,768



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	408,098	408,098	0	0
Reallocate Admin Costs		( 408,098)	367,288	40,810
2nd Allocation	408,098	0	367,288	40,810
<b>Total For 00110 171-4 Human Resources</b>				
Total Allocated	5,195,777	0	4,676,199	519,578



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	0.2359	10,165		10,165		10,165
131 City Attorney	57	1.1205	48,281		48,281		48,281
141 Civil Service Board	6	0.1179	5,082		5,082		5,082
150 City Manager's Office	20	0.3932	16,941		16,941		16,941
150.2 Agenda Coordination	2	0.0393	1,694		1,694		1,694
160 Finance - Director's Office	10	0.1966	8,470		8,470		8,470
161 Finance - General Accounting	25	0.4914	21,176		21,176		21,176
162 Finance - Treasury Management	26	0.5111	22,023		22,023		22,023
163 Finance - Financial System Services	2	0.0393	1,694		1,694		1,694
171-4 Human Resources	39	0.7667	33,035		33,035		33,035
231 Management and Budget	17	0.3342	14,400		14,400	1,277	15,677
241 GSA - Administration	7	0.1376	5,929		5,929	526	6,455
243 GSA - Miami Riverside Center	9	0.1769	7,623		7,623	676	8,299
244 GSA - Graphics	5	0.0983	4,235		4,235	376	4,611
246 GSA - Light Fleet	34	0.6684	28,799		28,799	2,555	31,354
247 GSA - Heavy Fleet	35	0.6880	29,647		29,647	2,630	32,277
251 Information Technology	83	1.6316	70,305		70,305	6,237	76,542
261 Procurement	18	0.3538	15,247		15,247	1,353	16,600
271 Auditor General	8	0.1573	6,776		6,776	601	7,377
301-3 Risk Management	19	0.3735	16,094		16,094	1,428	17,522
431 Equal Opportunity & Diversity	2	0.0393	1,694		1,694	150	1,844
371 Grants Administration	53	1.0419	44,893		44,893	3,982	48,875
101 MAYOR	13	0.2556	11,012		11,012	977	11,989
111-5 COMMISSIONERS	36	0.7077	30,494		30,494	2,705	33,199
151 NET - NEIGHBORHOOD	74	1.4547	62,681		62,681	5,560	68,241



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0786	3,388		3,388	301	3,689
152 CODE COMPLIANCE	58	1.1402	49,129		49,129	4,358	53,487
181-9 FIRE-RESCUE	840	16.5127	711,517		711,517	63,118	774,635
190-1 POLICE	1,744	34.2835	1,477,245		1,477,245	131,045	1,608,290
201-9 PUBLIC WORKS	134	2.6342	113,504		113,504	10,069	123,573
211-3 SOLID WASTE	203	3.9906	171,950		171,950	15,254	187,204
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	43,199		43,199	3,832	47,031
242 GSA PROPERTY MNGT	37	0.7273	31,341		31,341	2,780	34,121
245 GSA COMMUNICATIONS SERVICES	9	0.1769	7,623		7,623	676	8,299
281-4 BUILDING	94	1.8478	79,622		79,622	7,063	86,685
291-8 PARKS & RECREATION	1,085	21.3289	919,042		919,042	81,528	1,000,570
330 Veterans Affairs	4	0.0786	3,388		3,388	301	3,689
342 ZONING	21	0.4128	17,788		17,788	1,578	19,366
351-5 PLANNING	41	0.8060	34,729		34,729	3,081	37,810
381 COMMUNICATIONS	12	0.2359	10,165		10,165	902	11,067
402 TRANSPORTATION	6	0.1179	5,082		5,082	451	5,533
401 CIP	45	0.8846	38,117		38,117	3,381	41,498
441 OFFICE OF RESILIENCY AND	4	0.0786	3,388		3,388	301	3,689
910 CD-COMMUNITY & ECONOMIC	67	1.3171	56,752		56,752	5,034	61,786
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	5,082		5,082	451	5,533
980 ND - NON DEPARTMENTAL	10	0.1966	8,470		8,470	751	9,221
SubTotal	5,087	100.0000	4,308,911		4,308,911	367,288	4,676,199
Total	5,087	100.0000	4,308,911		4,308,911	367,288	4,676,199



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 171-4 Human Resources**

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	9	0.2350	1,125		1,125		1,125
131 City Attorney	4	0.1045	500		500		500
141 Civil Service Board	1	0.0261	125		125		125
150 City Manager's Office	3	0.0783	375		375		375
150.2 Agenda Coordination	1	0.0261	125		125		125
160 Finance - Director's Office	6	0.1567	750		750		750
161 Finance - General Accounting	24	0.6268	3,001		3,001		3,001
162 Finance - Treasury Management	24	0.6268	3,001		3,001		3,001
163 Finance - Financial System Services	2	0.0522	250		250		250
171-4 Human Resources	14	0.3656	1,751		1,751		1,751
231 Management and Budget	5	0.1306	625		625	55	680
241 GSA - Administration	4	0.1045	500		500	44	544
243 GSA - Miami Riverside Center	9	0.2350	1,125		1,125	98	1,223
244 GSA - Graphics	5	0.1306	625		625	55	680
246 GSA - Light Fleet	34	0.8880	4,251		4,251	371	4,622
247 GSA - Heavy Fleet	35	0.9141	4,376		4,376	382	4,758
251 Information Technology	76	1.9849	9,503		9,503	829	10,332
261 Procurement	13	0.3395	1,625		1,625	142	1,767
301-3 Risk Management	15	0.3917	1,876		1,876	164	2,040
371 Grants Administration	22	0.5746	2,751		2,751	240	2,991
151 NET - NEIGHBORHOOD	59	1.5409	7,377		7,377	644	8,021
150.3 OFFICE OF FILM AND	4	0.1045	500		500	44	544
152 CODE COMPLIANCE	57	1.4886	7,127		7,127	622	7,749
181-9 FIRE-RESCUE	817	21.3372	102,156		102,156	8,913	111,069
190-1 POLICE	1,642	42.8834	205,314		205,314	17,909	223,223



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
201-9 PUBLIC WORKS	127	3.3168	15,880		15,880	1,385	17,265
211-3 SOLID WASTE	197	5.1449	24,632		24,632	2,149	26,781
221 DEPT OF REAL ESTATE & ASSET	45	1.1752	5,627		5,627	491	6,118
242 GSA PROPERTY MNGT	37	0.9663	4,626		4,626	404	5,030
245 GSA COMMUNICATIONS SERVICES	9	0.2350	1,125		1,125	98	1,223
281-4 BUILDING	79	2.0632	9,878		9,878	862	10,740
291-8 PARKS & RECREATION	283	7.3910	35,386		35,386	3,087	38,473
330 Veterans Affairs	1	0.0261	125		125	11	136
342 ZONING	17	0.4440	2,126		2,126	185	2,311
351-5 PLANNING	38	0.9924	4,751		4,751	415	5,166
381 COMMUNICATIONS	9	0.2350	1,125		1,125	98	1,223
402 TRANSPORTATION	5	0.1306	625		625	55	680
401 CIP	30	0.7835	3,751		3,751	327	4,078
441 OFFICE OF RESILIENCY AND	2	0.0522	250		250	22	272
910 CD-COMMUNITY & ECONOMIC	61	1.5931	7,627		7,627	665	8,292
950 CIVILIAN INVESTIGATIVE PANEL	4	0.1045	500		500	44	544
SubTotal	3,829	100.0000	478,768		478,768	40,810	519,578
Total	3,829	100.0000	478,768		478,768	40,810	519,578

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	11,290	10,165	1,125
131 City Attorney	48,781	48,281	500
141 Civil Service Board	5,207	5,082	125
150 City Manager's Office	17,316	16,941	375
150.2 Agenda Coordination	1,819	1,694	125
160 Finance - Director's Office	9,220	8,470	750
161 Finance - General	24,177	21,176	3,001
162 Finance - Treasury	25,024	22,023	3,001
163 Finance - Financial	1,944	1,694	250
171-4 Human Resources	34,786	33,035	1,751
231 Management and Budget	16,357	15,677	680
241 GSA - Administration	6,999	6,455	544
243 GSA - Miami Riverside	9,522	8,299	1,223
244 GSA - Graphics	5,291	4,611	680
246 GSA - Light Fleet	35,976	31,354	4,622
247 GSA - Heavy Fleet	37,035	32,277	4,758
251 Information Technology	86,874	76,542	10,332
261 Procurement	18,367	16,600	1,767
271 Auditor General	7,377	7,377	0
301-3 Risk Management	19,562	17,522	2,040
431 Equal Opportunity &	1,844	1,844	0
371 Grants Administration	51,866	48,875	2,991
101 MAYOR	11,989	11,989	0
111-5 COMMISSIONERS	33,199	33,199	0
151 NET - NEIGHBORHOOD	76,262	68,241	8,021
150.3 OFFICE OF FILM AND	4,233	3,689	544
152 CODE COMPLIANCE	61,236	53,487	7,749
181-9 FIRE-RESCUE	885,704	774,635	111,069
190-1 POLICE	1,831,513	1,608,290	223,223
201-9 PUBLIC WORKS	140,838	123,573	17,265
211-3 SOLID WASTE	213,985	187,204	26,781
221 DEPT OF REAL ESTATE	53,149	47,031	6,118
242 GSA PROPERTY MNGT	39,151	34,121	5,030



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
245 GSA	9,522	8,299	1,223
281-4 BUILDING	97,425	86,685	10,740
291-8 PARKS &	1,039,043	1,000,570	38,473
330 Veterans Affairs	3,825	3,689	136
342 ZONING	21,677	19,366	2,311
351-5 PLANNING	42,976	37,810	5,166
381 COMMUNICATIONS	12,290	11,067	1,223
402 TRANSPORTATION	6,213	5,533	680
401 CIP	45,576	41,498	4,078
441 OFFICE OF RESILIENCY	3,961	3,689	272
910 CD-COMMUNITY &	70,078	61,786	8,292
950 CIVILIAN	6,077	5,533	544
980 ND - NON	9,221	9,221	0
Direct Billed	0	0	0
<b>Total</b>	<b>5,195,777</b>	<b>4,676,199</b>	<b>519,578</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,455,775			2,455,775
Major Machinery and Equipment	( 4,290)			
Depreciation	( 3,211)			
Total Deductions:	( 7,501)			( 7,501)
Building Depreciation	7,058		7,058	
Equipment Depreciation	3,309		3,309	
131 City Attorney	60,406	6,541	66,947	
141 Civil Service Board	1,310	208	1,518	
150 City Manager's Office	13,140	1,555	14,695	
150.2 Agenda Coordination	24,687	5,189	29,876	
160 Finance - Director's Office	2,782	245	3,027	
161 Finance - General Accounting	7,228	1,109	8,337	
162 Finance - Treasury Management	4,282	261	4,543	
163 Finance - Financial System Services	6,771	629	7,400	
171-4 Human Resources	15,025	1,332	16,357	
231 Management and Budget		3,838	3,838	
243 GSA - Miami Riverside Center		25,359	25,359	
244 GSA - Graphics		526	526	
251 Information Technology		75,483	75,483	
261 Procurement		24,489	24,489	
271 Auditor General		2,167	2,167	
301-3 Risk Management		7,399	7,399	
431 Equal Opportunity & Diversity		1,666	1,666	
Total Allocated Additions:	145,998	157,996	303,994	303,994
Total To Be Allocated:	2,594,272	157,996		2,752,268



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<b>Wages &amp; Benefits</b>			
Salaries	1,329,578	0	1,329,578
Fringe Benefits	126,876	0	126,876
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	564,016	0	564,016
Life and Health Insurance	249,204	0	249,204
Workers' Compensation	24,578	0	24,578
Professional Service	61,422	0	61,422
Travel and Per Diem	4,902	0	4,902
Postage	77	0	77
Rentals and Leases	1,658	0	1,658
Insurance	8,000	0	8,000
Repair and Maintenance	17,334	0	17,334
Printing and Graphics	0	0	0
Other Current Charge	2,009	0	2,009
Office Supplies & Minor Equipment	23,181	0	23,181
Publications, Subscriptions, & Membershi	5,514	0	5,514
Aids to Private Organizations	29,925	0	29,925
*Major Machinery and Equipment	4,290	4,290	0
*Depreciation	3,211	3,211	0
<b>Departmental Totals</b>			
Total Expenditures	2,455,775	7,501	2,448,274
<b>Deductions</b>			
Total Deductions	( 7,501)	( 7,501)	0
Functional Cost	2,448,274	0	2,448,274
<b>Allocation Step 1</b>			
Inbound- All Others	145,998	145,998	0
Reallocate Admin Costs	( 145,998)	( 145,998)	145,998
1st Allocation	2,594,272	0	2,594,272



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	157,996	157,996	0
Reallocate Admin Costs		( 157,996)	157,996
2nd Allocation	157,996	0	157,996
<b>Total For 00120 231 Management and Budget</b>			
Total Allocated	2,752,268	0	2,752,268



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
131 City Attorney	7	1.0355	26,864		26,864		26,864
141 Civil Service Board	1	0.1479	3,838		3,838		3,838
150 City Manager's Office	2	0.2959	7,675		7,675		7,675
150.2 Agenda Coordination	1	0.1479	3,838		3,838		3,838
160 Finance - Director's Office	9	1.3314	34,539		34,539		34,539
171-4 Human Resources	2	0.2959	7,675		7,675		7,675
231 Management and Budget	1	0.1479	3,838		3,838		3,838
241 GSA - Administration	4	0.5917	15,351		15,351	968	16,319
251 Information Technology	21	3.1065	80,591		80,591	5,081	85,672
261 Procurement	6	0.8876	23,026		23,026	1,452	24,478
271 Auditor General	2	0.2959	7,675		7,675	484	8,159
301-3 Risk Management	1	0.1479	3,838		3,838	242	4,080
431 Equal Opportunity & Diversity	3	0.4438	11,513		11,513	726	12,239
371 Grants Administration	3	0.4438	11,513		11,513	726	12,239
101 MAYOR	16	2.3669	61,403		61,403	3,871	65,274
111-5 COMMISSIONERS	15	2.2189	57,565		57,565	3,629	61,194
151 NET - NEIGHBORHOOD	4	0.5917	15,351		15,351	968	16,319
150.3 OFFICE OF FILM AND	1	0.1479	3,838		3,838	242	4,080
152 CODE COMPLIANCE	4	0.5917	15,351		15,351	968	16,319
181-9 FIRE-RESCUE	56	8.2840	214,910		214,910	13,549	228,459
190-1 POLICE	393	58.1362	1,508,207		1,508,207	95,086	1,603,293
201-9 PUBLIC WORKS	7	1.0355	26,864		26,864	1,694	28,558
211-3 SOLID WASTE	4	0.5917	15,351		15,351	968	16,319
221 DEPT OF REAL ESTATE & ASSET	7	1.0355	26,864		26,864	1,694	28,558
281-4 BUILDING	10	1.4793	38,377		38,377	2,420	40,797



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
291-8 PARKS & RECREATION	38	5.6213	145,832		145,832	9,194	155,026
330 Veterans Affairs	2	0.2959	7,675		7,675	484	8,159
342 ZONING	11	1.6272	42,214		42,214	2,661	44,875
351-5 PLANNING	25	3.6982	95,942		95,942	6,049	101,991
381 COMMUNICATIONS	5	0.7396	19,188		19,188	1,210	20,398
402 TRANSPORTATION	1	0.1479	3,838		3,838	242	4,080
401 CIP	3	0.4438	11,513		11,513	726	12,239
441 OFFICE OF RESILIENCY AND	3	0.4438	11,513		11,513	726	12,239
450 HUMAN SERVICES	4	0.5917	15,351		15,351	968	16,319
910 CD-COMMUNITY & ECONOMIC	3	0.4438	11,513		11,513	726	12,239
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1479	3,838		3,838	242	4,080
SubTotal	676	100.0000	2,594,272		2,594,272	157,996	2,752,268
Total	676	100.0000	2,594,272		2,594,272	157,996	2,752,268

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
131 City Attorney	26,864	26,864
141 Civil Service Board	3,838	3,838
150 City Manager's Office	7,675	7,675
150.2 Agenda Coordination	3,838	3,838
160 Finance - Director's Office	34,539	34,539
171-4 Human Resources	7,675	7,675
231 Management and Budget	3,838	3,838
241 GSA - Administration	16,319	16,319
251 Information Technology	85,672	85,672
261 Procurement	24,478	24,478
271 Auditor General	8,159	8,159
301-3 Risk Management	4,080	4,080
431 Equal Opportunity &	12,239	12,239
371 Grants Administration	12,239	12,239
101 MAYOR	65,274	65,274
111-5 COMMISSIONERS	61,194	61,194
151 NET - NEIGHBORHOOD	16,319	16,319
150.3 OFFICE OF FILM AND	4,080	4,080
152 CODE COMPLIANCE	16,319	16,319
181-9 FIRE-RESCUE	228,459	228,459
190-1 POLICE	1,603,293	1,603,293
201-9 PUBLIC WORKS	28,558	28,558
211-3 SOLID WASTE	16,319	16,319
221 DEPT OF REAL ESTATE	28,558	28,558
281-4 BUILDING	40,797	40,797
291-8 PARKS &	155,026	155,026
330 Veterans Affairs	8,159	8,159
342 ZONING	44,875	44,875
351-5 PLANNING	101,991	101,991
381 COMMUNICATIONS	20,398	20,398
402 TRANSPORTATION	4,080	4,080
401 CIP	12,239	12,239
441 OFFICE OF RESILIENCY	12,239	12,239



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
450 HUMAN SERVICES	16,319	16,319
910 CD-COMMUNITY &	12,239	12,239
950 CIVILIAN	4,080	4,080
Direct Billed	0	0
<b>Total</b>	<b>2,752,268</b>	<b>2,752,268</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,116,679			3,116,679
Major Machinery and Equipment	( 518,703)			
Capital Outlay	( 664,502)			
Depreciation	( 494,171)			
Total Deductions:	( 1,677,376)			( 1,677,376)
Building Depreciation	1,575		1,575	
Equipment Depreciation	1,092,596		1,092,596	
131 City Attorney	76,286	8,261	84,547	
141 Civil Service Board	539	86	625	
150 City Manager's Office	5,411	640	6,051	
150.2 Agenda Coordination	2,178	458	2,636	
160 Finance - Director's Office	1,146	101	1,247	
161 Finance - General Accounting	12,785	2,027	14,812	
162 Finance - Treasury Management	9,154	558	9,712	
163 Finance - Financial System Services	3,914	358	4,272	
171-4 Human Resources	6,429	570	6,999	
231 Management and Budget	15,351	968	16,319	
243 GSA - Miami Riverside Center		5,674	5,674	
244 GSA - Graphics		1,778	1,778	
246 GSA - Light Fleet		357,414	357,414	
247 GSA - Heavy Fleet		688,032	688,032	
251 Information Technology		198,099	198,099	
261 Procurement		56,834	56,834	
271 Auditor General		1,193	1,193	
301-3 Risk Management		15,391	15,391	
431 Equal Opportunity & Diversity		686	686	



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department 241 GSA - Administration**

Total Allocated Additions:	1,227,364	1,339,128	2,566,492	2,566,492
Total To Be Allocated:	2,666,667	1,339,128		4,005,795



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<b>Wages &amp; Benefits</b>			
Salaries	594,759	0	594,759
Fringe Benefits	57,484	0	57,484
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	230,000	0	230,000
Life and Health Insurance	117,000	0	117,000
Workers' Compensation	46,000	0	46,000
Professional Service	22,318	0	22,318
Travel and Per Diem	0	0	0
Communications & Relations	2,392	0	2,392
Postage	84	0	84
Utility Services	90,365	0	90,365
Rentals and Leases	1,147	0	1,147
Insurance	63,000	0	63,000
Repair and Maintenance	174,761	0	174,761
Other Current Charge	19,477	0	19,477
Office Supplies & Minor Equipment	20,420	0	20,420
Other Materials & Supplies	96	0	96
*Major Machinery and Equipment	518,703	518,703	0
*Capital Outlay	664,502	664,502	0
*Depreciation	494,171	494,171	0
<b>Departmental Totals</b>			
Total Expenditures	3,116,679	1,677,376	1,439,303
<b>Deductions</b>			
Total Deductions	( 1,677,376)	( 1,677,376)	0
<b>Functional Cost</b>			
Functional Cost	1,439,303	0	1,439,303
<b>Allocation Step 1</b>			
Inbound- All Others	1,227,364	1,227,364	0
Reallocate Admin Costs	( 1,227,364)	( 1,227,364)	1,227,364
1st Allocation	2,666,667	0	2,666,667



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<hr/>			
Allocation Step 2			
Inbound- All Others	1,339,128	1,339,128	0
Reallocate Admin Costs		( 1,339,128)	1,339,128
2nd Allocation	1,339,128	0	1,339,128
<b>Total For 00130 241 GSA - Administration</b>			
Total Allocated	4,005,795	0	4,005,795



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	6.9767	186,047		186,047	93,428	279,475
244 GSA - Graphics	5	3.8760	103,359		103,359	51,904	155,263
246 GSA - Light Fleet	34	26.3566	702,842		702,842	352,948	1,055,790
247 GSA - Heavy Fleet	35	27.1318	723,514		723,514	363,329	1,086,843
242 GSA PROPERTY MNGT	37	28.6822	764,858		764,858	384,091	1,148,949
245 GSA COMMUNICATIONS SERVICES	9	6.9767	186,047		186,047	93,428	279,475
SubTotal	129	100.0000	2,666,667		2,666,667	1,339,128	4,005,795
Total	129	100.0000	2,666,667		2,666,667	1,339,128	4,005,795

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	279,475	279,475
244 GSA - Graphics	155,263	155,263
246 GSA - Light Fleet	1,055,790	1,055,790
247 GSA - Heavy Fleet	1,086,843	1,086,843
242 GSA PROPERTY MNGT	1,148,949	1,148,949
245 GSA	279,475	279,475
Direct Billed	0	0
<b>Total</b>	<b>4,005,795</b>	<b>4,005,795</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,726,874			1,726,874
Major Machinery and Equipment	0			
Capital Outlay	( 36,726)			
Depreciation	( 60,377)			
Total Deductions:	( 97,103)			( 97,103)
Building Depreciation	12,644		12,644	
141 Civil Service Board	693	110	803	
150 City Manager's Office	6,956	823	7,779	
160 Finance - Director's Office	1,473	130	1,603	
161 Finance - General Accounting	8,975	1,375	10,350	
162 Finance - Treasury Management	5,506	336	5,842	
163 Finance - Financial System Services	2,546	231	2,777	
171-4 Human Resources	8,748	774	9,522	
241 GSA - Administration	186,047	93,428	279,475	
243 GSA - Miami Riverside Center		45,397	45,397	
251 Information Technology		7,334	7,334	
261 Procurement		17,158	17,158	
271 Auditor General		652	652	
301-3 Risk Management		4,159	4,159	
431 Equal Opportunity & Diversity		882	882	
Total Allocated Additions:	233,588	172,789	406,377	406,377
Total To Be Allocated:	1,863,359	172,789		2,036,148

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<b>Wages &amp; Benefits</b>				
Salaries	399,909	151,965	199,955	47,989
Fringe Benefits	28,186	10,711	14,093	3,382
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	130,000	49,400	65,000	15,600
Life and Health Insurance	84,000	31,920	42,000	10,080
Workers' Compensation	26,000	9,880	13,000	3,120
Professional Service	423,635	160,981	211,818	50,836
Utility Services	459,263	174,520	229,631	55,112
Rentals and Leases	2,009	763	1,005	241
Repair and Maintenance	72,769	27,652	36,385	8,732
Other Current Charges	302	115	151	36
Office Supplies & Minor Equipment	1,272	483	636	153
Other Materials & Supplies	1,066	405	533	128
Publications, Subscriptions, & Membershi	1,360	517	680	163
*Major Machinery and Equipment	0	0	0	0
*Capital Outlay	36,726	36,726	0	0
*Depreciation	60,377	60,377	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,726,874	716,415	814,887	195,572
<b>Deductions</b>				
Total Deductions	( 97,103)	( 97,103)	0	0
<b>Functional Cost</b>				
Functional Cost	1,629,771	619,312	814,887	195,572
<b>Allocation Step 1</b>				
Inbound- All Others	233,588	233,588	0	0
Reallocate Admin Costs		( 852,900)	687,823	165,077
1st Allocation	1,863,359	0	1,502,710	360,649



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<hr/>				
Allocation Step 2				
Inbound- All Others	172,789	172,789	0	0
Reallocate Admin Costs		( 172,789)	139,346	33,443
2nd Allocation	172,789	0	139,346	33,443
<b>Total For 00140 243 GSA - Miami Riverside</b>				
<b>Total Allocated</b>	<b>2,036,148</b>	<b>0</b>	<b>1,642,056</b>	<b>394,092</b>



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	7.4979	112,671		112,671		112,671
141 Civil Service Board	1,144	0.7448	11,193		11,193		11,193
150 City Manager's Office	5,694	3.7073	55,710		55,710		55,710
150.2 Agenda Coordination	275	0.1790	2,691		2,691		2,691
160 Finance - Director's Office	1,371	0.8927	13,415		13,415		13,415
161 Finance - General Accounting	10,055	6.5468	98,379		98,379		98,379
162 Finance - Treasury Management	4,113	2.6782	40,246		40,246		40,246
163 Finance - Financial System Services	914	0.5952	8,944		8,944		8,944
171-4 Human Resources	9,316	6.0655	91,147		91,147		91,147
231 Management and Budget	2,590	1.6863	25,340		25,340		25,340
241 GSA - Administration	578	0.3763	5,655		5,655		5,655
243 GSA - Miami Riverside Center	4,640	3.0210	45,397		45,397		45,397
251 Information Technology	11,964	7.7896	117,055		117,055	16,444	133,499
261 Procurement	2,621	1.7065	25,644		25,644	3,602	29,246
271 Auditor General	5,161	3.3602	50,495		50,495	7,094	57,589
301-3 Risk Management	2,907	1.8927	28,442		28,442	3,996	32,438
431 Equal Opportunity & Diversity	952	0.6198	9,314		9,314	1,308	10,622
371 Grants Administration	1,624	1.0574	15,889		15,889	2,232	18,121
150.3 OFFICE OF FILM AND	549	0.3574	5,371		5,371	755	6,126
152 CODE COMPLIANCE	2,436	1.5860	23,834		23,834	3,348	27,182
181-9 FIRE-RESCUE	11,459	7.4608	112,114		112,114	15,750	127,864
190-1 POLICE	2,800	1.8230	27,395		27,395	3,848	31,243
201-9 PUBLIC WORKS	8,388	5.4613	82,067		82,067	11,529	93,596
221 DEPT OF REAL ESTATE & ASSET	7,708	5.0186	75,414		75,414	10,594	86,008
281-4 BUILDING	15,609	10.1628	152,716		152,716	21,454	174,170



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	2.2541	33,872		33,872	4,758	38,630
342 ZONING	5,584	3.6357	54,633		54,633	7,675	62,308
351-5 PLANNING	8,082	5.2621	79,074		79,074	11,108	90,182
381 COMMUNICATIONS	1,907	1.2416	18,658		18,658	2,621	21,279
401 CIP	7,522	4.8975	73,595		73,595	10,339	83,934
980 ND - NON DEPARTMENTAL	648	0.4219	6,340		6,340	891	7,231
SubTotal	153,590	100.0000	1,502,710		1,502,710	139,346	1,642,056
Total	153,590	100.0000	1,502,710		1,502,710	139,346	1,642,056

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	3,913	1.3413	4,838	-3,914	924		924
131 City Attorney	3	0.0014	5	-4	1		1
141 Civil Service Board	19	0.0065	24	-19	5		5
150 City Manager's Office	368	0.1264	456	-369	87		87
150.2 Agenda Coordination	42	0.0144	52	-42	10		10
160 Finance - Director's Office	8,932	3.0612	11,040	-8,932	2,108		2,108
162 Finance - Treasury Management	12,961	4.4421	16,021	-12,961	3,060		3,060
171-4 Human Resources	2,473	0.8478	3,058	-2,474	584		584
231 Management and Budget	77	0.0265	96	-77	19		19
241 GSA - Administration	82	0.0284	102	-83	19		19
251 Information Technology	1,882	0.6453	2,327	-1,883	444	240	684
261 Procurement	459	0.1573	567	-459	108	58	166
271 Auditor General	2	0.0007	3	-2	1		1
301-3 Risk Management	4,611	1.5806	5,701	-4,612	1,089	587	1,676
431 Equal Opportunity & Diversity	118	0.0408	147	-119	28	15	43
371 Grants Administration	568	0.1950	703	-569	134	72	206
101 MAYOR	153	0.0526	190	-154	36	20	56
111-5 COMMISSIONERS	431	0.1478	533	-431	102	55	157
151 NET - NEIGHBORHOOD	593	0.2034	734	-594	140	76	216
152 CODE COMPLIANCE	62,644	21.4701	77,432	-62,645	14,787	7,969	22,756
181-9 FIRE-RESCUE	2,710	0.9290	3,350	-2,710	640	345	985
190-1 POLICE	39,146	13.4167	48,387	-39,147	9,240	4,980	14,220
201-9 PUBLIC WORKS	1,535	0.5261	1,897	-1,535	362	195	557
211-3 SOLID WASTE	13,690	4.6923	16,923	-13,691	3,232	1,742	4,974
221 DEPT OF REAL ESTATE & ASSET	3,437	1.1782	4,249	-3,438	811	437	1,248





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	9,800	3.3590	12,114	-9,801	2,313	1,247	3,560
291-8 PARKS & RECREATION	545	0.1870	675	-546	129	69	198
342 ZONING	51	0.0176	63	-51	12	7	19
351-5 PLANNING	93,598	32.0792	115,689	-93,599	22,090	11,905	33,995
381 COMMUNICATIONS	13	0.0046	17	-14	3	2	5
402 TRANSPORTATION	16	0.0057	21	-17	4	2	6
401 CIP	4,775	1.6366	5,902	-4,775	1,127	607	1,734
910 CD-COMMUNITY & ECONOMIC	5,931	2.0329	7,332	-5,932	1,400	755	2,155
920 CRA - COMMUNITY	181	0.0623	225	-182	43	23	66
930 LIBERTY CITY	37	0.0128	46	-37	9	5	14
940 VIRGINIA KEY	237	0.0815	294	-238	56	30	86
950 CIVILIAN INVESTIGATIVE PANEL	176	0.0606	219	-177	42	22	64
960 PENSION	15,546	5.3283	19,217	-15,547	3,670	1,978	5,648
SubTotal	291,777	100.0000	360,649	-291,780	68,869	33,443	102,312
Direct Billed				291,780	291,780		291,780
Total	291,777	100.0000	360,649		360,649	33,443	394,092

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	924	0	924
131 City Attorney	112,672	112,671	1
141 Civil Service Board	11,198	11,193	5
150 City Manager's Office	55,797	55,710	87
150.2 Agenda Coordination	2,701	2,691	10
160 Finance - Director's Office	15,523	13,415	2,108
161 Finance - General	98,379	98,379	0
162 Finance - Treasury	43,306	40,246	3,060
163 Finance - Financial	8,944	8,944	0
171-4 Human Resources	91,731	91,147	584
231 Management and Budget	25,359	25,340	19
241 GSA - Administration	5,674	5,655	19
243 GSA - Miami Riverside	45,397	45,397	0
251 Information Technology	134,183	133,499	684
261 Procurement	29,412	29,246	166
271 Auditor General	57,590	57,589	1
301-3 Risk Management	34,114	32,438	1,676
431 Equal Opportunity &	10,665	10,622	43
371 Grants Administration	18,327	18,121	206
101 MAYOR	56	0	56
111-5 COMMISSIONERS	157	0	157
151 NET - NEIGHBORHOOD	216	0	216
150.3 OFFICE OF FILM AND	6,126	6,126	0
152 CODE COMPLIANCE	49,938	27,182	22,756
181-9 FIRE-RESCUE	128,849	127,864	985
190-1 POLICE	45,463	31,243	14,220
201-9 PUBLIC WORKS	94,153	93,596	557
211-3 SOLID WASTE	4,974	0	4,974
221 DEPT OF REAL ESTATE	87,256	86,008	1,248
281-4 BUILDING	177,730	174,170	3,560
291-8 PARKS &	38,828	38,630	198
342 ZONING	62,327	62,308	19
351-5 PLANNING	124,177	90,182	33,995



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
381 COMMUNICATIONS	21,284	21,279	5
402 TRANSPORTATION	6	0	6
401 CIP	85,668	83,934	1,734
910 CD-COMMUNITY &	2,155	0	2,155
920 CRA - COMMUNITY	66	0	66
930 LIBERTY CITY	14	0	14
940 VIRGINIA KEY	86	0	86
950 CIVILIAN	64	0	64
960 PENSION	5,648	0	5,648
980 ND - NON	7,231	7,231	0
Direct Billed	291,780	0	291,780
<b>Total</b>	<b>2,036,148</b>	<b>1,642,056</b>	<b>394,092</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	669,348			669,348
Major Machinery and Equipment	0			
Depreciation	( 41,121)			
Total Deductions:	( 41,121)			( 41,121)
Equipment Depreciation	32,997		32,997	
141 Civil Service Board	385	61	446	
150 City Manager's Office	3,865	457	4,322	
160 Finance - Director's Office	818	72	890	
161 Finance - General Accounting	4,748	757	5,505	
162 Finance - Treasury Management	3,117	190	3,307	
163 Finance - Financial System Services	1,355	122	1,477	
171-4 Human Resources	4,860	431	5,291	
241 GSA - Administration	103,359	51,904	155,263	
244 GSA - Graphics		6,727	6,727	
251 Information Technology		5,421	5,421	
261 Procurement		9,850	9,850	
271 Auditor General		505	505	
301-3 Risk Management		2,167	2,167	
431 Equal Opportunity & Diversity		490	490	
Total Allocated Additions:	155,504	79,154	234,658	234,658
Total To Be Allocated:	783,731	79,154		862,885



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
<b>Wages &amp; Benefits</b>			
Salaries	310,012	0	310,012
Fringe Benefits	21,352	0	21,352
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	126,000	0	126,000
Life and Health Insurance	67,000	0	67,000
Workers' Compensation	21,000	0	21,000
Professional Service	23,139	0	23,139
Travel and Per Diem	1,424	0	1,424
Rentals and Leases	683	0	683
Repair and Maintenance	4,294	0	4,294
Printing and Graphics	41,796	0	41,796
Office Supplies & Minor Equipment	1,683	0	1,683
Other Materials and Supplies	694	0	694
Publications, Subscriptions, & Membershi	9,150	0	9,150
*Major Machinery and Equipment	0	0	0
*Depreciation	41,121	41,121	0
<b>Departmental Totals</b>			
Total Expenditures	669,348	41,121	628,227
<b>Deductions</b>			
Total Deductions	( 41,121)	( 41,121)	0
<b>Functional Cost</b>			
Functional Cost	628,227	0	628,227
<b>Allocation Step 1</b>			
Inbound- All Others	155,504	155,504	0
Reallocate Admin Costs		( 155,504)	155,504
1st Allocation	783,731	0	783,731



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
<hr/>			
Allocation Step 2			
Inbound- All Others	79,154	79,154	0
Reallocate Admin Costs		( 79,154)	79,154
2nd Allocation	79,154	0	79,154
Total For 00150 244 GSA - Graphics			
Total Allocated	862,885	0	862,885



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	2,550	0.6383	5,003	-2,550	2,453		2,453
131 City Attorney	2,213	0.5541	4,343	-2,214	2,129		2,129
150 City Manager's Office	7,415	1.8561	14,547	-7,416	7,131		7,131
150.2 Agenda Coordination	43,805	10.9642	85,930	-43,806	42,124		42,124
160 Finance - Director's Office	6,007	1.5035	11,784	-6,007	5,777		5,777
161 Finance - General Accounting	116	0.0291	228	-116	112		112
162 Finance - Treasury Management	5,630	1.4093	11,045	-5,631	5,414		5,414
171-4 Human Resources	8,509	2.1299	16,693	-8,510	8,183		8,183
231 Management and Budget	546	0.1369	1,073	-547	526		526
241 GSA - Administration	1,848	0.4626	3,626	-1,848	1,778		1,778
244 GSA - Graphics	6,995	1.7508	13,722	-6,995	6,727		6,727
246 GSA - Light Fleet	2,182	0.5463	4,282	-2,183	2,099	550	2,649
251 Information Technology	2,615	0.6547	5,131	-2,616	2,515	660	3,175
261 Procurement	6,117	1.5310	11,999	-6,117	5,882	1,543	7,425
271 Auditor General	37	0.0093	73	-37	36	9	45
301-3 Risk Management	4,594	1.1500	9,013	-4,595	4,418	1,159	5,577
431 Equal Opportunity & Diversity	262	0.0657	515	-262	253	66	319
371 Grants Administration	7,643	1.9130	14,993	-7,643	7,350	1,927	9,277
101 MAYOR	3,306	0.8275	6,486	-3,306	3,180	834	4,014
111-5 COMMISSIONERS	28,978	7.2530	56,844	-28,978	27,866	7,307	35,173
151 NET - NEIGHBORHOOD	2,420	0.6057	4,747	-2,420	2,327	610	2,937
150.3 OFFICE OF FILM AND	21	0.0055	43	-22	21	6	27
152 CODE COMPLIANCE	17,684	4.4264	34,691	-17,685	17,006	4,460	21,466
181-9 FIRE-RESCUE	22,452	5.6197	44,043	-22,453	21,590	5,662	27,252
190-1 POLICE	70,201	17.5705	137,704	-70,201	67,503	17,699	85,202





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 244 GSA - Graphics**

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
201-9 PUBLIC WORKS	3,970	0.9939	7,789	-3,971	3,818	1,001	4,819
211-3 SOLID WASTE	36,235	9.0695	71,080	-36,236	34,844	9,137	43,981
221 DEPT OF REAL ESTATE & ASSET	3,841	0.9614	7,535	-3,841	3,694	969	4,663
242 GSA PROPERTY MNGT	1,981	0.4959	3,886	-1,981	1,905	500	2,405
281-4 BUILDING	13,398	3.3536	26,283	-13,399	12,884	3,379	16,263
291-8 PARKS & RECREATION	49,581	12.4097	97,258	-49,581	47,677	12,503	60,180
342 ZONING	724	0.1814	1,422	-725	697	183	880
351-5 PLANNING	24,426	6.1137	47,915	-24,427	23,488	6,160	29,648
381 COMMUNICATIONS	2,064	0.5167	4,049	-2,064	1,985	521	2,506
402 TRANSPORTATION	1,636	0.4095	3,209	-1,636	1,573	413	1,986
401 CIP	2,154	0.5392	4,226	-2,154	2,072	543	2,615
910 CD-COMMUNITY & ECONOMIC	4,230	1.0587	8,298	-4,230	4,068	1,067	5,135
920 CRA - COMMUNITY	173	0.0434	340	-173	167	44	211
950 CIVILIAN INVESTIGATIVE PANEL	960	0.2403	1,883	-960	923	242	1,165
SubTotal	399,536	100.0000	783,731	-399,536	384,195	79,154	463,349
Direct Billed				399,536	399,536		399,536
Total	399,536	100.0000	783,731		783,731	79,154	862,885

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	2,453	2,453
131 City Attorney	2,129	2,129
150 City Manager's Office	7,131	7,131
150.2 Agenda Coordination	42,124	42,124
160 Finance - Director's Office	5,777	5,777
161 Finance - General	112	112
162 Finance - Treasury	5,414	5,414
171-4 Human Resources	8,183	8,183
231 Management and Budget	526	526
241 GSA - Administration	1,778	1,778
244 GSA - Graphics	6,727	6,727
246 GSA - Light Fleet	2,649	2,649
251 Information Technology	3,175	3,175
261 Procurement	7,425	7,425
271 Auditor General	45	45
301-3 Risk Management	5,577	5,577
431 Equal Opportunity &	319	319
371 Grants Administration	9,277	9,277
101 MAYOR	4,014	4,014
111-5 COMMISSIONERS	35,173	35,173
151 NET - NEIGHBORHOOD	2,937	2,937
150.3 OFFICE OF FILM AND	27	27
152 CODE COMPLIANCE	21,466	21,466
181-9 FIRE-RESCUE	27,252	27,252
190-1 POLICE	85,202	85,202
201-9 PUBLIC WORKS	4,819	4,819
211-3 SOLID WASTE	43,981	43,981
221 DEPT OF REAL ESTATE	4,663	4,663
242 GSA PROPERTY MNGT	2,405	2,405
281-4 BUILDING	16,263	16,263
291-8 PARKS &	60,180	60,180
342 ZONING	880	880
351-5 PLANNING	29,648	29,648



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
381 COMMUNICATIONS	2,506	2,506
402 TRANSPORTATION	1,986	1,986
401 CIP	2,615	2,615
910 CD-COMMUNITY &	5,135	5,135
920 CRA - COMMUNITY	211	211
950 CIVILIAN	1,165	1,165
Direct Billed	399,536	399,536
<b>Total</b>	<b>862,885</b>	<b>862,885</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,406,805			8,406,805
Major Machinery and Equipment	( 3,060)			
Depreciation	( 2,731,804)			
Total Deductions:	( 2,734,864)			( 2,734,864)
Equipment Depreciation	3,877,495		3,877,495	
141 Civil Service Board	2,619	417	3,036	
150 City Manager's Office	26,280	3,110	29,390	
160 Finance - Director's Office	5,564	490	6,054	
161 Finance - General Accounting	126,240	20,039	146,279	
162 Finance - Treasury Management	29,258	1,783	31,041	
163 Finance - Financial System Services	7,811	691	8,502	
171-4 Human Resources	33,050	2,926	35,976	
241 GSA - Administration	702,842	352,948	1,055,790	
244 GSA - Graphics	2,099	550	2,649	
251 Information Technology		11,798	11,798	
261 Procurement		60,687	60,687	
271 Auditor General		3,245	3,245	
301-3 Risk Management		15,532	15,532	
431 Equal Opportunity & Diversity		3,333	3,333	
Total Allocated Additions:	4,813,258	477,549	5,290,807	5,290,807
Total To Be Allocated:	10,485,199	477,549		10,962,748



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<b>Wages &amp; Benefits</b>			
Salaries	1,991,158	0	1,991,158
Fringe Benefits	169,284	0	169,284
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	747,000	0	747,000
Life and Health Insurance	495,000	0	495,000
Workers' Compensation	137,000	0	137,000
Professional Service	90,856	0	90,856
Travel and Per Diem	3,055	0	3,055
Rentals and Leases	1,367	0	1,367
Repair and Maintenance	1,970,068	0	1,970,068
Other Current Charge	4,477	0	4,477
Office Supplies & Minor Equipment	1,901	0	1,901
Other Materials & Supplies	50,522	0	50,522
Publications, Subscriptions, & Membershi	10,253	0	10,253
*Major Machinery and Equipment	3,060	3,060	0
*Depreciation	2,731,804	2,731,804	0
<b>Departmental Totals</b>			
Total Expenditures	8,406,805	2,734,864	5,671,941
<b>Deductions</b>			
Total Deductions	( 2,734,864)	( 2,734,864)	0
<b>Functional Cost</b>			
Functional Cost	5,671,941	0	5,671,941
<b>Allocation Step 1</b>			
Inbound- All Others	4,813,258	4,813,258	0
Reallocate Admin Costs	( 4,813,258)	( 4,813,258)	4,813,258
1st Allocation	10,485,199	0	10,485,199



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	477,549	477,549	0
Reallocate Admin Costs		( 477,549)	477,549
2nd Allocation	477,549	0	477,549
<b>Total For 00160 246 GSA - Light Fleet</b>			
Total Allocated	10,962,748	0	10,962,748



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	1,582	0.0403	4,222	-1,583	2,639		2,639
241 GSA - Administration	214,314	5.4527	571,729	-214,315	357,414		357,414
251 Information Technology	13,726	0.3492	36,618	-13,726	22,892	1,765	24,657
261 Procurement	567	0.0145	1,515	-568	947	73	1,020
301-3 Risk Management	95	0.0024	255	-96	159	12	171
101 MAYOR	5,286	0.1345	14,103	-5,287	8,816	680	9,496
111-5 COMMISSIONERS	24,198	0.6157	64,554	-24,198	40,356	3,111	43,467
151 NET - NEIGHBORHOOD	160,122	4.0739	427,159	-160,122	267,037	20,586	287,623
150.3 OFFICE OF FILM AND	4,319	0.1099	11,522	-4,319	7,203	555	7,758
152 CODE COMPLIANCE	145,162	3.6933	387,250	-145,162	242,088	18,662	260,750
181-9 FIRE-RESCUE	282,261	7.1815	752,992	-282,262	470,730	36,288	507,018
190-1 POLICE	2,138,170	54.4005	5,704,017	-2,138,171	3,565,846	274,892	3,840,738
201-9 PUBLIC WORKS	207,714	5.2848	554,122	-207,714	346,408	26,704	373,112
211-3 SOLID WASTE	122,095	3.1064	325,716	-122,096	203,620	15,697	219,317
221 DEPT OF REAL ESTATE & ASSET	5,669	0.1443	15,125	-5,670	9,455	729	10,184
281-4 BUILDING	91,837	2.3366	244,996	-91,838	153,158	11,807	164,965
291-8 PARKS & RECREATION	470,971	11.9827	1,256,414	-470,971	785,443	60,549	845,992
351-5 PLANNING	898	0.0229	2,396	-898	1,498	115	1,613
381 COMMUNICATIONS	14,447	0.3676	38,542	-14,447	24,095	1,857	25,952
402 TRANSPORTATION	904	0.0230	2,413	-905	1,508	116	1,624
401 CIP	16,833	0.4283	44,908	-16,834	28,074	2,164	30,238
910 CD-COMMUNITY & ECONOMIC	3,532	0.0899	9,423	-3,532	5,891	454	6,345
920 CRA - COMMUNITY	2,831	0.0721	7,555	-2,832	4,723	364	5,087
950 CIVILIAN INVESTIGATIVE PANEL	2,868	0.0730	7,653	-2,869	4,784	369	5,153
SubTotal	3,930,413	100.0000	10,485,199	-3,930,415	6,554,784	477,549	7,032,333





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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
Direct Billed				3,930,415	3,930,415		3,930,415
<b>Total</b>	<b>3,930,413</b>	<b>100.0000</b>	<b>10,485,199</b>		<b>10,485,199</b>	<b>477,549</b>	<b>10,962,748</b>

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	2,639	2,639
241 GSA - Administration	357,414	357,414
251 Information Technology	24,657	24,657
261 Procurement	1,020	1,020
301-3 Risk Management	171	171
101 MAYOR	9,496	9,496
111-5 COMMISSIONERS	43,467	43,467
151 NET - NEIGHBORHOOD	287,623	287,623
150.3 OFFICE OF FILM AND	7,758	7,758
152 CODE COMPLIANCE	260,750	260,750
181-9 FIRE-RESCUE	507,018	507,018
190-1 POLICE	3,840,738	3,840,738
201-9 PUBLIC WORKS	373,112	373,112
211-3 SOLID WASTE	219,317	219,317
221 DEPT OF REAL ESTATE	10,184	10,184
281-4 BUILDING	164,965	164,965
291-8 PARKS &	845,992	845,992
351-5 PLANNING	1,613	1,613
381 COMMUNICATIONS	25,952	25,952
402 TRANSPORTATION	1,624	1,624
401 CIP	30,238	30,238
910 CD-COMMUNITY &	6,345	6,345
920 CRA - COMMUNITY	5,087	5,087
950 CIVILIAN	5,153	5,153
Direct Billed	3,930,415	3,930,415
<b>Total</b>	<b>10,962,748</b>	<b>10,962,748</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,569,995			8,569,995
Major Machinery and Equipment	( 58,759)			
Depreciation	( 213,717)			
Total Deductions:	( 272,476)			( 272,476)
Equipment Depreciation	3,877,495		3,877,495	
141 Civil Service Board	2,696	429	3,125	
150 City Manager's Office	27,053	3,202	30,255	
160 Finance - Director's Office	5,728	505	6,233	
161 Finance - General Accounting	69,008	10,334	79,342	
162 Finance - Treasury Management	27,282	1,663	28,945	
163 Finance - Financial System Services	6,939	611	7,550	
171-4 Human Resources	34,023	3,012	37,035	
241 GSA - Administration	723,514	363,329	1,086,843	
251 Information Technology		11,479	11,479	
261 Procurement		57,828	57,828	
271 Auditor General		3,177	3,177	
301-3 Risk Management		15,621	15,621	
431 Equal Opportunity & Diversity		3,431	3,431	
Total Allocated Additions:	4,773,738	474,621	5,248,359	5,248,359
Total To Be Allocated:	13,071,257	474,621		13,545,878

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<b>Wages &amp; Benefits</b>			
Salaries	1,949,899	0	1,949,899
Fringe Benefits	163,324	0	163,324
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	762,000	0	762,000
Life and Health Insurance	512,000	0	512,000
Workers' Compensation	138,000	0	138,000
Professional Service	24,725	0	24,725
Travel and Per Diem	1,090	0	1,090
Utility Services	5,619	0	5,619
Rentals and Leases	683	0	683
Repair and Maintenance	2,361,822	0	2,361,822
Other Current Charge	255	0	255
Office Supplies & Minor Equipment	58,999	0	58,999
Other Materials & Supplies	2,290,842	0	2,290,842
Publications, Subscriptions, & Membershi	28,261	0	28,261
*Major Machinery and Equipment	58,759	58,759	0
*Depreciation	213,717	213,717	0
<b>Departmental Totals</b>			
Total Expenditures	8,569,995	272,476	8,297,519
<b>Deductions</b>			
Total Deductions	( 272,476)	( 272,476)	0
<b>Functional Cost</b>			
Functional Cost	8,297,519	0	8,297,519
<b>Allocation Step 1</b>			
Inbound- All Others	4,773,738	4,773,738	0
Reallocate Admin Costs		( 4,773,738)	4,773,738
1st Allocation	13,071,257	0	13,071,257



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	474,621	474,621	0
Reallocate Admin Costs		( 474,621)	474,621
2nd Allocation	474,621	0	474,621
<b>Total For 00170 247 GSA - Heavy Fleet</b>			
Total Allocated	13,545,878	0	13,545,878



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	641,559	10.1719	1,329,592	-641,560	688,032		688,032
181-9 FIRE-RESCUE	2,603	0.0413	5,396	-2,604	2,792	218	3,010
190-1 POLICE	50,278	0.7972	104,198	-50,278	53,920	4,212	58,132
201-9 PUBLIC WORKS	430,217	6.8211	891,598	-430,217	461,381	36,040	497,421
211-3 SOLID WASTE	4,192,839	66.4770	8,689,400	-4,192,839	4,496,561	351,243	4,847,804
291-8 PARKS & RECREATION	211,717	3.3568	438,770	-211,717	227,053	17,736	244,789
402 TRANSPORTATION	777,974	12.3347	1,612,303	-777,974	834,329	65,172	899,501
SubTotal	6,307,189	100.0000	13,071,257	-6,307,189	6,764,068	474,621	7,238,689
Direct Billed				6,307,189	6,307,189		6,307,189
Total	6,307,189	100.0000	13,071,257		13,071,257	474,621	13,545,878

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	688,032	688,032
181-9 FIRE-RESCUE	3,010	3,010
190-1 POLICE	58,132	58,132
201-9 PUBLIC WORKS	497,421	497,421
211-3 SOLID WASTE	4,847,804	4,847,804
291-8 PARKS &	244,789	244,789
402 TRANSPORTATION	899,501	899,501
Direct Billed	6,307,189	6,307,189
<b>Total</b>	<b>13,545,878</b>	<b>13,545,878</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	14,899,440			14,899,440
Transfer and Others	0			
Major Machinery and Equipment	( 1,828,752)			
Depreciation	( 1,469,622)			
Total Deductions:	( 3,298,374)			( 3,298,374)
Building Depreciation	32,602		32,602	
Equipment Depreciation	1,240,258		1,240,258	
121 City Clerk	2,594	1,888	4,482	
131 City Attorney	11,311	1,225	12,536	
141 Civil Service Board	6,394	1,017	7,411	
150 City Manager's Office	64,153	7,593	71,746	
150.2 Agenda Coordination	2,178	458	2,636	
160 Finance - Director's Office	13,583	1,197	14,780	
161 Finance - General Accounting	42,509	6,863	49,372	
162 Finance - Treasury Management	16,121	981	17,102	
163 Finance - Financial System Services	19,701	1,811	21,512	
171-4 Human Resources	79,808	7,066	86,874	
231 Management and Budget	80,591	5,081	85,672	
243 GSA - Miami Riverside Center	117,499	16,684	134,183	
244 GSA - Graphics	2,515	660	3,175	
246 GSA - Light Fleet	22,892	1,765	24,657	
251 Information Technology		1,163,058	1,163,058	
261 Procurement		80,173	80,173	
271 Auditor General		10,939	10,939	
301-3 Risk Management		36,323	36,323	
431 Equal Opportunity & Diversity		8,136	8,136	



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .2 - Costs To Be Allocated  
 For Department 251 Information Technology**

Total Allocated Additions:	1,754,709	1,352,918	3,107,627	3,107,627
Total To Be Allocated:	13,355,775	1,352,918		14,708,693



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
<b>Wages &amp; Benefits</b>					
Salaries	6,713,373	537,070	2,953,884	1,275,541	1,946,878
Fringe Benefits	525,700	42,056	231,308	99,883	152,453
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	2,152,000	172,160	946,880	408,880	624,080
Life and Health Insurance	1,023,000	81,840	450,120	194,370	296,670
Workers' Compensation	119,000	9,520	52,360	22,610	34,510
Professional Service	455,374	36,430	200,365	86,521	132,058
Travel and Per Diem	90,903	7,272	39,997	17,272	26,362
Communications & Relations	56,199	4,496	24,727	10,678	16,298
Postage	0	0	0	0	0
Rentals and Leases	1,658	133	729	315	481
Insurance	32,000	2,560	14,080	6,080	9,280
Repair and Maintenance	227,924	18,234	100,286	43,306	66,098
Advertising and Relations	0	0	0	0	0
Other Current Charges	2,074	166	913	394	601
Office Supplies & Minor Equipment	79,610	6,369	35,028	15,126	23,087
Publications, Subscriptions, & Membershi	122,251	9,780	53,790	23,228	35,453
*Transfer and Others	0	0	0	0	0
*Major Machinery and Equipment	1,828,752	1,828,752	0	0	0
*Depreciation	1,469,622	1,469,622	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	14,899,440	4,226,460	5,104,467	2,204,204	3,364,309
<b>Deductions</b>					
Total Deductions	( 3,298,374)	( 3,298,374)	0	0	0
<b>Functional Cost</b>					
Functional Cost	11,601,066	928,086	5,104,467	2,204,204	3,364,309
<b>Allocation Step 1</b>					
Inbound- All Others	1,754,709	1,754,709	0	0	0
Reallocate Admin Costs		( 2,682,795)	1,283,076	554,056	845,663
1st Allocation	13,355,775	0	6,387,543	2,758,260	4,209,972



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
<b>Allocation Step 2</b>					
Inbound- All Others	1,352,918	1,352,918	0	0	0
Reallocate Admin Costs		( 1,352,918)	647,048	279,407	426,463
2nd Allocation	1,352,918	0	647,048	279,407	426,463
<b>Total For 00180 251 Information Technology</b>					
Total Allocated	14,708,693	0	7,034,591	3,037,667	4,636,435



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	16	0.2400	15,329		15,329		15,329
131 City Attorney	98	1.4699	93,892		93,892		93,892
141 Civil Service Board	6	0.0900	5,749		5,749		5,749
150 City Manager's Office	51	0.7650	48,862		48,862		48,862
150.2 Agenda Coordination	3	0.0450	2,874		2,874		2,874
160 Finance - Director's Office	9	0.1350	8,623		8,623		8,623
161 Finance - General Accounting	65	0.9750	62,275		62,275		62,275
162 Finance - Treasury Management	25	0.3750	23,952		23,952		23,952
163 Finance - Financial System Services	6	0.0900	5,749		5,749		5,749
171-4 Human Resources	63	0.9450	60,359		60,359		60,359
231 Management and Budget	29	0.4350	27,784		27,784		27,784
241 GSA - Administration	66	0.9900	63,234		63,234		63,234
251 Information Technology	254	3.8098	243,353		243,353		243,353
261 Procurement	23	0.3450	22,036		22,036	2,490	24,526
271 Auditor General	9	0.1350	8,623		8,623	974	9,597
301-3 Risk Management	30	0.4500	28,743		28,743	3,248	31,991
431 Equal Opportunity & Diversity	5	0.0750	4,790		4,790	541	5,331
371 Grants Administration	24	0.3600	22,994		22,994	2,599	25,593
101 MAYOR	14	0.2100	13,413		13,413	1,516	14,929
111-5 COMMISSIONERS	34	0.5100	32,575		32,575	3,681	36,256
151 NET - NEIGHBORHOOD	66	0.9900	63,234		63,234	7,146	70,380
150.3 OFFICE OF FILM AND	2	0.0300	1,916		1,916	217	2,133
152 CODE COMPLIANCE	97	1.4549	92,934		92,934	10,503	103,437
181-9 FIRE-RESCUE	379	5.6847	363,114		363,114	41,036	404,150
190-1 POLICE	4,069	61.0315	3,898,442		3,898,442	440,569	4,339,011



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
201-9 PUBLIC WORKS	84	1.2599	80,479		80,479	9,095	89,574
211-3 SOLID WASTE	49	0.7350	46,946		46,946	5,305	52,251
221 DEPT OF REAL ESTATE & ASSET	39	0.5850	37,365		37,365	4,223	41,588
281-4 BUILDING	205	3.0748	196,407		196,407	22,196	218,603
291-8 PARKS & RECREATION	572	8.5796	548,024		548,024	61,933	609,957
342 ZONING	28	0.4200	26,826		26,826	3,032	29,858
351-5 PLANNING	69	1.0349	66,108		66,108	7,471	73,579
381 COMMUNICATIONS	17	0.2550	16,287		16,287	1,841	18,128
402 TRANSPORTATION	13	0.1950	12,455		12,455	1,408	13,863
401 CIP	57	0.8550	54,611		54,611	6,172	60,783
441 OFFICE OF RESILIENCY AND	1	0.0150	958		958	108	1,066
450 HUMAN SERVICES	9	0.1350	8,623		8,623	974	9,597
910 CD-COMMUNITY & ECONOMIC	28	0.4200	26,826		26,826	3,032	29,858
920 CRA - COMMUNITY	20	0.3000	19,162		19,162	2,165	21,327
930 LIBERTY CITY	4	0.0600	3,832		3,832	433	4,265
940 VIRGINIA KEY	9	0.1350	8,623		8,623	974	9,597
950 CIVILIAN INVESTIGATIVE PANEL	4	0.0600	3,832		3,832	433	4,265
970 COMPONENT UNITS	10	0.1500	9,581		9,581	1,083	10,664
999 OTHER	6	0.0900	5,749		5,749	650	6,399
SubTotal	6,667	100.0000	6,387,543		6,387,543	647,048	7,034,591
Total	6,667	100.0000	6,387,543		6,387,543	647,048	7,034,591



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 251 Information Technology**

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 251 Information Technology**

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	17	0.6164	17,002		17,002		17,002
131 City Attorney	69	2.5018	69,007		69,007		69,007
141 Civil Service Board	4	0.1450	4,000		4,000		4,000
150 City Manager's Office	36	1.3053	36,003		36,003		36,003
150.2 Agenda Coordination	3	0.1088	3,000		3,000		3,000
160 Finance - Director's Office	7	0.2538	7,001		7,001		7,001
161 Finance - General Accounting	48	1.7404	48,005		48,005		48,005
162 Finance - Treasury Management	19	0.6889	19,002		19,002		19,002
163 Finance - Financial System Services	4	0.1450	4,000		4,000		4,000
171-4 Human Resources	48	1.7404	48,005		48,005		48,005
231 Management and Budget	19	0.6889	19,002		19,002		19,002
241 GSA - Administration	84	3.0457	84,008		84,008		84,008
251 Information Technology	80	2.9007	80,008		80,008		80,008
261 Procurement	19	0.6889	19,002		19,002	2,288	21,290
271 Auditor General	8	0.2901	8,001		8,001	963	8,964
301-3 Risk Management	25	0.9065	25,002		25,002	3,011	28,013
431 Equal Opportunity & Diversity	4	0.1450	4,000		4,000	482	4,482
371 Grants Administration	16	0.5801	16,002		16,002	1,927	17,929
101 MAYOR	23	0.8339	23,002		23,002	2,770	25,772
111-5 COMMISSIONERS	52	1.8854	52,005		52,005	6,263	58,268
151 NET - NEIGHBORHOOD	88	3.1907	88,008		88,008	10,598	98,606
150.3 OFFICE OF FILM AND	5	0.1813	5,000		5,000	602	5,602
152 CODE COMPLIANCE	23	0.8339	23,002		23,002	2,770	25,772
181-9 FIRE-RESCUE	381	13.8144	381,036		381,036	45,885	426,921
190-1 POLICE	1,000	36.2581	1,000,095		1,000,095	120,435	1,120,530



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
201-9 PUBLIC WORKS	84	3.0457	84,008		84,008	10,116	94,124
211-3 SOLID WASTE	57	2.0667	57,005		57,005	6,865	63,870
221 DEPT OF REAL ESTATE & ASSET	37	1.3416	37,003		37,003	4,456	41,459
281-4 BUILDING	92	3.3358	92,009		92,009	11,080	103,089
291-8 PARKS & RECREATION	185	6.7078	185,017		185,017	22,280	207,297
342 ZONING	27	0.9790	27,003		27,003	3,252	30,255
351-5 PLANNING	45	1.6316	45,004		45,004	5,420	50,424
381 COMMUNICATIONS	2	0.0725	2,000		2,000	241	2,241
401 CIP	46	1.6679	46,004		46,004	5,540	51,544
910 CD-COMMUNITY & ECONOMIC	42	1.5228	42,004		42,004	5,058	47,062
920 CRA - COMMUNITY	31	1.1240	31,003		31,003	3,733	34,736
930 LIBERTY CITY	5	0.1813	5,000		5,000	602	5,602
940 VIRGINIA KEY	10	0.3626	10,001		10,001	1,204	11,205
950 CIVILIAN INVESTIGATIVE PANEL	9	0.3263	9,001		9,001	1,084	10,085
980 ND - NON DEPARTMENTAL	4	0.1450	4,000		4,000	482	4,482
SubTotal	2,758	100.0000	2,758,260		2,758,260	279,407	3,037,667
Total	2,758	100.0000	2,758,260		2,758,260	279,407	3,037,667

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	138	0.5226	22,001		22,001		22,001
131 City Attorney	1,358	5.1426	216,501		216,501		216,501
141 Civil Service Board	57	0.2159	9,087		9,087		9,087
150 City Manager's Office	659	2.4956	105,062		105,062		105,062
150.2 Agenda Coordination	26	0.0985	4,145		4,145		4,145
160 Finance - Director's Office	73	0.2764	11,638		11,638		11,638
161 Finance - General Accounting	241	0.9126	38,422		38,422		38,422
162 Finance - Treasury Management	256	0.9694	40,813		40,813		40,813
163 Finance - Financial System Services	145	0.5491	23,117		23,117		23,117
171-4 Human Resources	571	2.1623	91,032		91,032		91,032
231 Management and Budget	180	0.6816	28,697		28,697		28,697
241 GSA - Administration	319	1.2080	50,857		50,857		50,857
243 GSA - Miami Riverside Center	46	0.1742	7,334		7,334		7,334
244 GSA - Graphics	34	0.1288	5,421		5,421		5,421
246 GSA - Light Fleet	74	0.2802	11,798		11,798		11,798
247 GSA - Heavy Fleet	72	0.2727	11,479		11,479		11,479
251 Information Technology	5,267	19.9454	839,697		839,697		839,697
261 Procurement	395	1.4958	62,973		62,973	9,973	72,946
271 Auditor General	109	0.4128	17,377		17,377	2,752	20,129
301-3 Risk Management	273	1.0338	43,523		43,523	6,893	50,416
431 Equal Opportunity & Diversity	88	0.3332	14,030		14,030	2,222	16,252
371 Grants Administration	386	1.4617	61,539		61,539	9,746	71,285
101 MAYOR	109	0.4128	17,377		17,377	2,752	20,129
111-5 COMMISSIONERS	453	1.7155	72,220		72,220	11,437	83,657
151 NET - NEIGHBORHOOD	773	2.9273	123,237		123,237	19,517	142,754



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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
150.3 OFFICE OF FILM AND	227	0.8596	36,190		36,190	5,731	41,921
152 CODE COMPLIANCE	1,072	4.0595	170,905		170,905	27,066	197,971
181-9 FIRE-RESCUE	3,152	11.9362	502,512		502,512	79,581	582,093
190-1 POLICE	357	1.3519	56,915		56,915	9,014	65,929
201-9 PUBLIC WORKS	1,153	4.3663	183,819		183,819	29,111	212,930
211-3 SOLID WASTE	630	2.3857	100,439		100,439	15,906	116,345
221 DEPT OF REAL ESTATE & ASSET	374	1.4163	59,625		59,625	9,443	69,068
242 GSA PROPERTY MNGT	52	0.1969	8,290		8,290	1,313	9,603
245 GSA COMMUNICATIONS SERVICES	36	0.1363	5,739		5,739	909	6,648
281-4 BUILDING	1,694	6.4150	270,068		270,068	42,770	312,838
291-8 PARKS & RECREATION	1,637	6.1991	260,981		260,981	41,331	302,312
342 ZONING	532	2.0146	84,815		84,815	13,432	98,247
351-5 PLANNING	1,350	5.1123	215,226		215,226	34,085	249,311
402 TRANSPORTATION	133	0.5037	21,204		21,204	3,358	24,562
401 CIP	852	3.2264	135,831		135,831	21,511	157,342
441 OFFICE OF RESILIENCY AND	174	0.6589	27,740		27,740	4,393	32,133
450 HUMAN SERVICES	185	0.7006	29,494		29,494	4,671	34,165
910 CD-COMMUNITY & ECONOMIC	206	0.7801	32,842		32,842	5,201	38,043
920 CRA - COMMUNITY	239	0.9051	38,103		38,103	6,034	44,137
930 LIBERTY CITY	42	0.1590	6,696		6,696	1,060	7,756
940 VIRGINIA KEY	77	0.2916	12,276		12,276	1,944	14,220
950 CIVILIAN INVESTIGATIVE PANEL	101	0.3825	16,102		16,102	2,550	18,652
960 PENSION	12	0.0454	1,913		1,913	303	2,216
970 COMPONENT UNITS	18	0.0682	2,870		2,870	454	3,324
SubTotal	26,407	100.0000	4,209,972		4,209,972	426,463	4,636,435
Total	26,407	100.0000	4,209,972		4,209,972	426,463	4,636,435



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 251 Information Technology**

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	54,332	15,329	17,002	22,001
131 City Attorney	379,400	93,892	69,007	216,501
141 Civil Service Board	18,836	5,749	4,000	9,087
150 City Manager's Office	189,927	48,862	36,003	105,062
150.2 Agenda Coordination	10,019	2,874	3,000	4,145
160 Finance - Director's Office	27,262	8,623	7,001	11,638
161 Finance - General	148,702	62,275	48,005	38,422
162 Finance - Treasury	83,767	23,952	19,002	40,813
163 Finance - Financial	32,866	5,749	4,000	23,117
171-4 Human Resources	199,396	60,359	48,005	91,032
231 Management and Budget	75,483	27,784	19,002	28,697
241 GSA - Administration	198,099	63,234	84,008	50,857
243 GSA - Miami Riverside	7,334	0	0	7,334
244 GSA - Graphics	5,421	0	0	5,421
246 GSA - Light Fleet	11,798	0	0	11,798
247 GSA - Heavy Fleet	11,479	0	0	11,479
251 Information Technology	1,163,058	243,353	80,008	839,697
261 Procurement	118,762	24,526	21,290	72,946
271 Auditor General	38,690	9,597	8,964	20,129
301-3 Risk Management	110,420	31,991	28,013	50,416
431 Equal Opportunity &	26,065	5,331	4,482	16,252
371 Grants Administration	114,807	25,593	17,929	71,285
101 MAYOR	60,830	14,929	25,772	20,129
111-5 COMMISSIONERS	178,181	36,256	58,268	83,657
151 NET - NEIGHBORHOOD	311,740	70,380	98,606	142,754
150.3 OFFICE OF FILM AND	49,656	2,133	5,602	41,921
152 CODE COMPLIANCE	327,180	103,437	25,772	197,971
181-9 FIRE-RESCUE	1,413,164	404,150	426,921	582,093
190-1 POLICE	5,525,470	4,339,011	1,120,530	65,929
201-9 PUBLIC WORKS	396,628	89,574	94,124	212,930
211-3 SOLID WASTE	232,466	52,251	63,870	116,345
221 DEPT OF REAL ESTATE	152,115	41,588	41,459	69,068
242 GSA PROPERTY MNGT	9,603	0	0	9,603



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
245 GSA	6,648	0	0	6,648
281-4 BUILDING	634,530	218,603	103,089	312,838
291-8 PARKS &	1,119,566	609,957	207,297	302,312
342 ZONING	158,360	29,858	30,255	98,247
351-5 PLANNING	373,314	73,579	50,424	249,311
381 COMMUNICATIONS	20,369	18,128	2,241	0
402 TRANSPORTATION	38,425	13,863	0	24,562
401 CIP	269,669	60,783	51,544	157,342
441 OFFICE OF RESILIENCY	33,199	1,066	0	32,133
450 HUMAN SERVICES	43,762	9,597	0	34,165
910 CD-COMMUNITY &	114,963	29,858	47,062	38,043
920 CRA - COMMUNITY	100,200	21,327	34,736	44,137
930 LIBERTY CITY	17,623	4,265	5,602	7,756
940 VIRGINIA KEY	35,022	9,597	11,205	14,220
950 CIVILIAN	33,002	4,265	10,085	18,652
960 PENSION	2,216	0	0	2,216
970 COMPONENT UNITS	13,988	10,664	0	3,324
980 ND - NON	4,482	0	4,482	0
999 OTHER	6,399	6,399	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>14,708,693</b>	<b>7,034,591</b>	<b>3,037,667</b>	<b>4,636,435</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,529,027			2,529,027
Major Machinery and Equipment	( 4,040)			
Transfer and Others	0			
Depreciation	( 3,241)			
Total Deductions:	( 7,281)			( 7,281)
Building Depreciation	7,142		7,142	
Equipment Depreciation	3,242		3,242	
131 City Attorney	146,838	15,901	162,739	
141 Civil Service Board	1,387	221	1,608	
150 City Manager's Office	13,913	1,647	15,560	
150.2 Agenda Coordination	4,356	916	5,272	
160 Finance - Director's Office	2,946	260	3,206	
161 Finance - General Accounting	9,185	1,386	10,571	
162 Finance - Treasury Management	5,432	331	5,763	
163 Finance - Financial System Services	6,694	620	7,314	
171-4 Human Resources	16,872	1,495	18,367	
231 Management and Budget	23,026	1,452	24,478	
243 GSA - Miami Riverside Center	25,752	3,660	29,412	
244 GSA - Graphics	5,882	1,543	7,425	
246 GSA - Light Fleet	947	73	1,020	
251 Information Technology	104,011	14,751	118,762	
261 Procurement		10,119	10,119	
271 Auditor General		2,296	2,296	
301-3 Risk Management		7,821	7,821	
431 Equal Opportunity & Diversity		1,765	1,765	
Total Allocated Additions:	377,625	66,257	443,882	443,882



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 261 Procurement**

Total To Be Allocated:

<u>2,899,371</u>	<u>66,257</u>	<u>2,965,628</u>
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<b>Wages &amp; Benefits</b>				
Salaries	1,408,957	225,433	1,113,076	70,448
Fringe Benefits	128,673	20,588	101,651	6,434
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	542,000	86,720	428,180	27,100
Life and Health Insurance	285,000	45,600	225,150	14,250
Workers' Compensation	36,000	5,760	28,440	1,800
Professional Service	7,276	1,164	5,748	364
Travel and Per Diem	6,507	1,041	5,141	325
Postage	471	75	372	24
Rentals and Leases	1,718	275	1,357	86
Insurance	5,000	800	3,950	250
Repair and Maintenance	22,300	3,568	17,617	1,115
Advertising and Relations	40,904	6,545	32,314	2,045
Office Supplies & Minor Equipment	26,981	4,317	21,315	1,349
Publications, Subscriptions, & Membershi	9,959	1,593	7,868	498
*Major Machinery and Equipment	4,040	4,040	0	0
*Transfer and Others	0	0	0	0
*Depreciation	3,241	3,241	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,529,027	410,760	1,992,179	126,088
<b>Deductions</b>				
Total Deductions	( 7,281)	( 7,281)	0	0
<b>Functional Cost</b>				
Functional Cost	2,521,746	403,479	1,992,179	126,088
<b>Allocation Step 1</b>				
Inbound- All Others	377,625	377,625	0	0
Reallocate Admin Costs		( 781,104)	734,610	46,494
1st Allocation	2,899,371	0	2,726,789	172,582



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	66,257	66,257	0	0
Reallocate Admin Costs		( 66,257)	62,313	3,944
2nd Allocation	66,257	0	62,313	3,944
<b>Total For 00190 261 Procurement</b>				
<b>Total Allocated</b>	<b>2,965,628</b>	<b>0</b>	<b>2,789,102</b>	<b>176,526</b>



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .4 - Detail Activity Allocations  
 For Department 261 Procurement**

Activity - Purchasing	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	26	0.3030	8,261		8,261		8,261
131 City Attorney	39	0.4544	12,392		12,392		12,392
141 Civil Service Board	11	0.1282	3,495		3,495		3,495
150 City Manager's Office	97	1.1303	30,820		30,820		30,820
150.2 Agenda Coordination	9	0.1049	2,860		2,860		2,860
160 Finance - Director's Office	73	0.8506	23,195		23,195		23,195
161 Finance - General Accounting	1	0.0117	318		318		318
162 Finance - Treasury Management	19	0.2214	6,037		6,037		6,037
171-4 Human Resources	66	0.7691	20,970		20,970		20,970
231 Management and Budget	53	0.6176	16,840		16,840		16,840
241 GSA - Administration	138	1.6080	43,847		43,847		43,847
243 GSA - Miami Riverside Center	54	0.6292	17,158		17,158		17,158
244 GSA - Graphics	31	0.3612	9,850		9,850		9,850
246 GSA - Light Fleet	191	2.2256	60,687		60,687		60,687
247 GSA - Heavy Fleet	182	2.1207	57,828		57,828		57,828
251 Information Technology	237	2.7616	75,303		75,303		75,303
261 Procurement	29	0.3379	9,214		9,214		9,214
271 Auditor General	25	0.2913	7,943		7,943	213	8,156
301-3 Risk Management	46	0.5360	14,616		14,616	391	15,007
431 Equal Opportunity & Diversity	11	0.1282	3,495		3,495	94	3,589
371 Grants Administration	84	0.9788	26,690		26,690	714	27,404
101 MAYOR	56	0.6525	17,793		17,793	476	18,269
111-5 COMMISSIONERS	259	3.0179	82,293		82,293	2,203	84,496
151 NET - NEIGHBORHOOD	94	1.0953	29,867		29,867	800	30,667
150.3 OFFICE OF FILM AND	22	0.2564	6,990		6,990	187	7,177



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	94	1.0953	29,867		29,867	800	30,667
181-9 FIRE-RESCUE	1,389	16.1850	441,332		441,332	11,814	453,146
190-1 POLICE	1,257	14.6469	399,391		399,391	10,692	410,083
201-9 PUBLIC WORKS	235	2.7383	74,667		74,667	1,999	76,666
211-3 SOLID WASTE	186	2.1673	59,098		59,098	1,582	60,680
221 DEPT OF REAL ESTATE & ASSET	607	7.0729	192,864		192,864	5,163	198,027
242 GSA PROPERTY MNGT	390	4.5444	123,916		123,916	3,317	127,233
245 GSA COMMUNICATIONS SERVICES	43	0.5010	13,663		13,663	366	14,029
281-4 BUILDING	190	2.2139	60,369		60,369	1,616	61,985
291-8 PARKS & RECREATION	1,666	19.4129	529,342		529,342	14,170	543,512
330 Veterans Affairs	13	0.1515	4,131		4,131	111	4,242
342 ZONING	18	0.2097	5,719		5,719	153	5,872
351-5 PLANNING	46	0.5360	14,616		14,616	391	15,007
381 COMMUNICATIONS	103	1.2002	32,727		32,727	876	33,603
402 TRANSPORTATION	36	0.4195	11,438		11,438	306	11,744
401 CIP	80	0.9322	25,419		25,419	680	26,099
441 OFFICE OF RESILIENCY AND	13	0.1515	4,131		4,131	111	4,242
910 CD-COMMUNITY & ECONOMIC	122	1.4216	38,763		38,763	1,038	39,801
920 CRA - COMMUNITY	19	0.2214	6,037		6,037	162	6,199
930 LIBERTY CITY	14	0.1631	4,448		4,448	119	4,567
940 VIRGINIA KEY	159	1.8527	50,520		50,520	1,352	51,872
950 CIVILIAN INVESTIGATIVE PANEL	31	0.3612	9,850		9,850	264	10,114
980 ND - NON DEPARTMENTAL	18	0.2097	5,719		5,719	153	5,872
SubTotal	8,582	100.0000	2,726,789		2,726,789	62,313	2,789,102
Total	8,582	100.0000	2,726,789		2,726,789	62,313	2,789,102



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 261 Procurement**

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	86	1.5557	2,685		2,685		2,685
131 City Attorney	144	2.6049	4,496		4,496		4,496
150 City Manager's Office	146	2.6411	4,558		4,558		4,558
160 Finance - Director's Office	11	0.1990	343		343		343
161 Finance - General Accounting	79	1.4291	2,466		2,466		2,466
162 Finance - Treasury Management	33	0.5970	1,030		1,030		1,030
163 Finance - Financial System Services	7	0.1266	219		219		219
171-4 Human Resources	28	0.5065	874		874		874
231 Management and Budget	245	4.4320	7,649		7,649		7,649
241 GSA - Administration	416	7.5253	12,987		12,987		12,987
251 Information Technology	156	2.8220	4,870		4,870		4,870
261 Procurement	29	0.5246	905		905		905
271 Auditor General	56	1.0130	1,748		1,748	53	1,801
301-3 Risk Management	187	3.3828	5,838		5,838	178	6,016
431 Equal Opportunity & Diversity	19	0.3437	593		593	18	611
371 Grants Administration	82	1.4834	2,560		2,560	78	2,638
101 MAYOR	34	0.6151	1,061		1,061	32	1,093
151 NET - NEIGHBORHOOD	27	0.4884	843		843	26	869
150.3 OFFICE OF FILM AND	16	0.2894	500		500	15	515
152 CODE COMPLIANCE	34	0.6151	1,061		1,061	32	1,093
181-9 FIRE-RESCUE	1,385	25.0541	43,239		43,239	1,317	44,556
190-1 POLICE	469	8.4841	14,642		14,642	446	15,088
201-9 PUBLIC WORKS	221	3.9978	6,900		6,900	210	7,110
211-3 SOLID WASTE	54	0.9768	1,686		1,686	51	1,737
221 DEPT OF REAL ESTATE & ASSET	235	4.2511	7,337		7,337	223	7,560





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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
281-4 BUILDING	69	1.2482	2,154		2,154	66	2,220
291-8 PARKS & RECREATION	530	9.5876	16,546		16,546	504	17,050
351-5 PLANNING	77	1.3929	2,404		2,404	73	2,477
381 COMMUNICATIONS	49	0.8864	1,530		1,530	47	1,577
402 TRANSPORTATION	3	0.0543	94		94	3	97
401 CIP	41	0.7417	1,280		1,280	39	1,319
450 HUMAN SERVICES	335	6.0601	10,459		10,459	319	10,778
910 CD-COMMUNITY & ECONOMIC	62	1.1216	1,936		1,936	59	1,995
920 CRA - COMMUNITY	54	0.9768	1,686		1,686	51	1,737
950 CIVILIAN INVESTIGATIVE PANEL	109	1.9718	3,403		3,403	104	3,507
SubTotal	5,528	100.0000	172,582		172,582	3,944	176,526
Total	5,528	100.0000	172,582		172,582	3,944	176,526

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	10,946	8,261	2,685
131 City Attorney	16,888	12,392	4,496
141 Civil Service Board	3,495	3,495	0
150 City Manager's Office	35,378	30,820	4,558
150.2 Agenda Coordination	2,860	2,860	0
160 Finance - Director's Office	23,538	23,195	343
161 Finance - General	2,784	318	2,466
162 Finance - Treasury	7,067	6,037	1,030
163 Finance - Financial	219	0	219
171-4 Human Resources	21,844	20,970	874
231 Management and Budget	24,489	16,840	7,649
241 GSA - Administration	56,834	43,847	12,987
243 GSA - Miami Riverside	17,158	17,158	0
244 GSA - Graphics	9,850	9,850	0
246 GSA - Light Fleet	60,687	60,687	0
247 GSA - Heavy Fleet	57,828	57,828	0
251 Information Technology	80,173	75,303	4,870
261 Procurement	10,119	9,214	905
271 Auditor General	9,957	8,156	1,801
301-3 Risk Management	21,023	15,007	6,016
431 Equal Opportunity &	4,200	3,589	611
371 Grants Administration	30,042	27,404	2,638
101 MAYOR	19,362	18,269	1,093
111-5 COMMISSIONERS	84,496	84,496	0
151 NET - NEIGHBORHOOD	31,536	30,667	869
150.3 OFFICE OF FILM AND	7,692	7,177	515
152 CODE COMPLIANCE	31,760	30,667	1,093
181-9 FIRE-RESCUE	497,702	453,146	44,556
190-1 POLICE	425,171	410,083	15,088
201-9 PUBLIC WORKS	83,776	76,666	7,110
211-3 SOLID WASTE	62,417	60,680	1,737
221 DEPT OF REAL ESTATE	205,587	198,027	7,560
242 GSA PROPERTY MNGT	127,233	127,233	0



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
245 GSA	14,029	14,029	0
281-4 BUILDING	64,205	61,985	2,220
291-8 PARKS &	560,562	543,512	17,050
330 Veterans Affairs	4,242	4,242	0
342 ZONING	5,872	5,872	0
351-5 PLANNING	17,484	15,007	2,477
381 COMMUNICATIONS	35,180	33,603	1,577
402 TRANSPORTATION	11,841	11,744	97
401 CIP	27,418	26,099	1,319
441 OFFICE OF RESILIENCY	4,242	4,242	0
450 HUMAN SERVICES	10,778	0	10,778
910 CD-COMMUNITY &	41,796	39,801	1,995
920 CRA - COMMUNITY	7,936	6,199	1,737
930 LIBERTY CITY	4,567	4,567	0
940 VIRGINIA KEY	51,872	51,872	0
950 CIVILIAN	13,621	10,114	3,507
980 ND - NON	5,872	5,872	0
Direct Billed	0	0	0
<b>Total</b>	<b>2,965,628</b>	<b>2,789,102</b>	<b>176,526</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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 tax-payers' 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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	873,293			873,293
Depreciation	( 2,581)			
Total Deductions:	( 2,581)			( 2,581)
Building Depreciation	14,064		14,064	
Equipment Depreciation	2,581		2,581	
131 City Attorney	104,440	11,310	115,750	
141 Civil Service Board	616	98	714	
150 City Manager's Office	6,183	732	6,915	
160 Finance - Director's Office	1,309	115	1,424	
161 Finance - General Accounting	4,145	627	4,772	
162 Finance - Treasury Management	3,303	201	3,504	
163 Finance - Financial System Services	3,383	313	3,696	
171-4 Human Resources	6,776	601	7,377	
231 Management and Budget	7,675	484	8,159	
243 GSA - Miami Riverside Center	50,496	7,094	57,590	
244 GSA - Graphics	36	9	45	
251 Information Technology	34,001	4,689	38,690	
261 Procurement	9,691	266	9,957	
271 Auditor General		920	920	
301-3 Risk Management		3,467	3,467	
431 Equal Opportunity & Diversity		784	784	
Total Allocated Additions:	248,699	31,710	280,409	280,409
Total To Be Allocated:	1,119,411	31,710		1,151,121

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<b>Wages &amp; Benefits</b>			
Salaries	564,786	0	564,786
Fringe Benefits	52,280	0	52,280
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	125,000	0	125,000
Life and Health Insurance	67,000	0	67,000
Workers' Compensation	17,000	0	17,000
Professional Service	10,397	0	10,397
Travel and Per Diem	6,861	0	6,861
Postage	2	0	2
Rentals and Leases	683	0	683
Insurance	3,000	0	3,000
Repair and Maintenance	11,000	0	11,000
Office Supplies & Minor Equipment	8,198	0	8,198
Publications, Subscriptions, & Membershi	4,505	0	4,505
*Depreciation	2,581	2,581	0
<b>Departmental Totals</b>			
Total Expenditures	873,293	2,581	870,712
<b>Deductions</b>			
Total Deductions	( 2,581)	( 2,581)	0
<b>Functional Cost</b>			
Functional Cost	870,712	0	870,712
<b>Allocation Step 1</b>			
Inbound- All Others	248,699	248,699	0
Reallocate Admin Costs		( 248,699)	248,699
1st Allocation	1,119,411	0	1,119,411
<b>Allocation Step 2</b>			
Inbound- All Others	31,710	31,710	0
Reallocate Admin Costs		( 31,710)	31,710
2nd Allocation	31,710	0	31,710



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Total For 00200 271 Auditor General			
Total Allocated	1,151,121	0	1,151,121



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	904,051	0.1316	1,473		1,473		1,473
131 City Attorney	5,370,123	0.7817	8,751		8,751		8,751
141 Civil Service Board	209,806	0.0305	342		342		342
150 City Manager's Office	2,085,196	0.3035	3,398		3,398		3,398
150.2 Agenda Coordination	196,915	0.0287	321		321		321
160 Finance - Director's Office	645,288	0.0939	1,051		1,051		1,051
161 Finance - General Accounting	1,742,951	0.2537	2,840		2,840		2,840
162 Finance - Treasury Management	1,686,686	0.2455	2,748		2,748		2,748
163 Finance - Financial System Services	340,120	0.0495	554		554		554
171-4 Human Resources	2,510,862	0.3655	4,091		4,091		4,091
231 Management and Budget	1,329,579	0.1935	2,167		2,167		2,167
241 GSA - Administration	731,837	0.1065	1,193		1,193		1,193
243 GSA - Miami Riverside Center	399,910	0.0582	652		652		652
244 GSA - Graphics	310,013	0.0451	505		505		505
246 GSA - Light Fleet	1,991,159	0.2898	3,245		3,245		3,245
247 GSA - Heavy Fleet	1,949,899	0.2838	3,177		3,177		3,177
251 Information Technology	6,713,373	0.9772	10,939		10,939		10,939
261 Procurement	1,408,957	0.2051	2,296		2,296		2,296
271 Auditor General	564,786	0.0822	920		920		920
301-3 Risk Management	1,423,414	0.2072	2,319		2,319	69	2,388
431 Equal Opportunity & Diversity	210,412	0.0306	343		343	10	353
371 Grants Administration	1,926,670	0.2805	3,140		3,140	93	3,233
101 MAYOR	1,829,297	0.2663	2,981		2,981	88	3,069
111-5 COMMISSIONERS	3,739,972	0.5444	6,094		6,094	181	6,275
151 NET - NEIGHBORHOOD	10,279,908	1.4964	16,751		16,751	497	17,248





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	413,111	0.0601	673		673	20	693
152 CODE COMPLIANCE	6,740,484	0.9812	10,984		10,984	326	11,310
181-9 FIRE-RESCUE	142,795,870	20.7864	232,685		232,685	6,904	239,589
190-1 POLICE	246,685,559	35.9096	401,975		401,975	11,925	413,900
201-9 PUBLIC WORKS	26,931,344	3.9203	43,884		43,884	1,302	45,186
211-3 SOLID WASTE	51,565,744	7.5063	84,026		84,026	2,493	86,519
221 DEPT OF REAL ESTATE & ASSET	18,031,500	2.6248	29,382		29,382	872	30,254
242 GSA PROPERTY MNGT	4,479,421	0.6521	7,299		7,299	217	7,516
245 GSA COMMUNICATIONS SERVICES	1,177,907	0.1715	1,919		1,919	57	1,976
281-4 BUILDING	14,733,346	2.1447	24,008		24,008	712	24,720
291-8 PARKS & RECREATION	51,705,248	7.5266	84,253		84,253	2,500	86,753
381 COMMUNICATIONS	1,666,747	0.2426	2,716		2,716	81	2,797
401 CIP	15,114,722	2.2002	24,629		24,629	731	25,360
441 OFFICE OF RESILIENCY AND	495,590	0.0721	808		808	24	832
910 CD-COMMUNITY & ECONOMIC	4,998,735	0.7277	8,145		8,145	242	8,387
920 CRA - COMMUNITY	21,473,659	3.1259	34,991		34,991	1,038	36,029
930 LIBERTY CITY	726,723	0.1058	1,184		1,184	35	1,219
940 VIRGINIA KEY	901,330	0.1312	1,469		1,469	44	1,513
980 ND - NON DEPARTMENTAL	25,830,082	3.7600	42,090		42,090	1,249	43,339
SubTotal	686,968,306	100.0000	1,119,411		1,119,411	31,710	1,151,121
Total	686,968,306	100.0000	1,119,411		1,119,411	31,710	1,151,121



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY18 Trial Balance



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	1,473	1,473
131 City Attorney	8,751	8,751
141 Civil Service Board	342	342
150 City Manager's Office	3,398	3,398
150.2 Agenda Coordination	321	321
160 Finance - Director's Office	1,051	1,051
161 Finance - General	2,840	2,840
162 Finance - Treasury	2,748	2,748
163 Finance - Financial	554	554
171-4 Human Resources	4,091	4,091
231 Management and Budget	2,167	2,167
241 GSA - Administration	1,193	1,193
243 GSA - Miami Riverside	652	652
244 GSA - Graphics	505	505
246 GSA - Light Fleet	3,245	3,245
247 GSA - Heavy Fleet	3,177	3,177
251 Information Technology	10,939	10,939
261 Procurement	2,296	2,296
271 Auditor General	920	920
301-3 Risk Management	2,388	2,388
431 Equal Opportunity &	353	353
371 Grants Administration	3,233	3,233
101 MAYOR	3,069	3,069
111-5 COMMISSIONERS	6,275	6,275
151 NET - NEIGHBORHOOD	17,248	17,248
150.3 OFFICE OF FILM AND	693	693
152 CODE COMPLIANCE	11,310	11,310
181-9 FIRE-RESCUE	239,589	239,589
190-1 POLICE	413,900	413,900
201-9 PUBLIC WORKS	45,186	45,186
211-3 SOLID WASTE	86,519	86,519
221 DEPT OF REAL ESTATE	30,254	30,254
242 GSA PROPERTY MNGT	7,516	7,516



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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
245 GSA	1,976	1,976
281-4 BUILDING	24,720	24,720
291-8 PARKS &	86,753	86,753
381 COMMUNICATIONS	2,797	2,797
401 CIP	25,360	25,360
441 OFFICE OF RESILIENCY	832	832
910 CD-COMMUNITY &	8,387	8,387
920 CRA - COMMUNITY	36,029	36,029
930 LIBERTY CITY	1,219	1,219
940 VIRGINIA KEY	1,513	1,513
980 ND - NON	43,339	43,339
Direct Billed	0	0
<b>Total</b>	<b>1,151,121</b>	<b>1,151,121</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,674,625			2,674,625
Capital Outlay	( 1,699)			
Depreciation	( 6,180)			
Total Deductions:	( 7,879)			( 7,879)
Building Depreciation	7,922		7,922	
Equipment Depreciation	6,180		6,180	
131 City Attorney	81,997	8,880	90,877	
141 Civil Service Board	1,464	233	1,697	
150 City Manager's Office	14,686	1,738	16,424	
150.2 Agenda Coordination	2,904	610	3,514	
160 Finance - Director's Office	3,109	274	3,383	
161 Finance - General Accounting	17,411	2,625	20,036	
162 Finance - Treasury Management	34,202	2,047	36,249	
163 Finance - Financial System Services	7,045	641	7,686	
171-4 Human Resources	17,970	1,592	19,562	
231 Management and Budget	3,838	242	4,080	
243 GSA - Miami Riverside Center	29,531	4,583	34,114	
244 GSA - Graphics	4,418	1,159	5,577	
246 GSA - Light Fleet	159	12	171	
251 Information Technology	97,268	13,152	110,420	
261 Procurement	20,454	569	21,023	
271 Auditor General	2,319	69	2,388	
301-3 Risk Management		8,255	8,255	
431 Equal Opportunity & Diversity		1,863	1,863	
Total Allocated Additions:	352,877	48,544	401,421	401,421
Total To Be Allocated:	3,019,623	48,544		3,068,167



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Wages &amp; Benefits</b>					
Salaries	1,169,439	0	268,971	736,746	23,389
Fringe Benefits	88,022	0	20,245	55,455	1,760
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	446,000	0	102,580	280,980	8,920
Life and Health Insurance	252,000	0	57,960	158,760	5,040
Workers' Compensation	30,000	0	6,900	18,900	600
Unemployment Compensation	29,233	0	6,724	18,416	585
Professional Service	556,665	0	128,033	350,699	11,133
Travel and Per Diem	27,319	0	6,283	17,212	546
Postage	5,687	0	1,308	3,582	114
Rentals and Leases	1,658	0	381	1,045	33
Insurance	14,371	0	3,305	9,055	287
Repair and Maintenance	22,000	0	5,060	13,860	440
Other Current Charges	24	0	6	16	0
Office Supplies & Minor Equipment	14,466	0	3,327	9,114	289
Publications, Subscriptions, & Membershi	9,862	0	2,268	6,214	197
*Capital Outlay	1,699	1,699	0	0	0
*Depreciation	6,180	6,180	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,674,625	7,879	613,351	1,680,054	53,333
<b>Deductions</b>					
Total Deductions	( 7,879)	( 7,879)	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,666,746	0	613,351	1,680,054	53,333
<b>Allocation Step 1</b>					
Inbound- All Others	352,877	352,877	0	0	0
Reallocate Admin Costs		( 352,877)	81,162	222,313	7,057
1st Allocation	3,019,623	0	694,513	1,902,367	60,390



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Allocation Step 2</b>					
Inbound- All Others	48,544	48,544	0	0	0
Reallocate Admin Costs		( 48,544)	11,165	30,583	971
2nd Allocation	48,544	0	11,165	30,583	971
<b>Total For 00210 301-3 Risk Management</b>					
Total Allocated	3,068,167	0	705,678	1,932,950	61,361





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
<b>Wages &amp; Benefits</b>		
Salaries	116,944	23,389
Fringe Benefits	8,802	1,760
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	44,600	8,920
Life and Health Insurance	25,200	5,040
Workers' Compensation	3,000	600
Unemployment Compensation	2,923	585
Professional Service	55,667	11,133
Travel and Per Diem	2,732	546
Postage	569	114
Rentals and Leases	166	33
Insurance	1,437	287
Repair and Maintenance	2,200	440
Other Current Charges	2	0
Office Supplies & Minor Equipment	1,447	289
Publications, Subscriptions, & Membershi	986	197
*Capital Outlay	0	0
*Depreciation	0	0
<b>Departmental Totals</b>		
Total Expenditures	266,675	53,333
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	266,675	53,333
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	35,288	7,057
1st Allocation	301,963	60,390



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	4,854	971
2nd Allocation	4,854	971
<b>Total For 00210 301-3 Risk Management</b>		
Total Allocated	306,817	61,361



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 301-3 Risk Management**

Activity - Workers' Compensation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	3,441	0.0169	117		117		117
150 City Manager's Office	227,020	1.1119	7,722		7,722		7,722
160 Finance - Director's Office	428	0.0021	15		15		15
171-4 Human Resources	56,151	0.2750	1,910		1,910		1,910
231 Management and Budget	973	0.0048	33		33		33
241 GSA - Administration	363,271	1.7792	12,357		12,357		12,357
251 Information Technology	6,047	0.0296	206		206		206
101 MAYOR	1,104	0.0054	38		38	1	39
151 NET - NEIGHBORHOOD	52,687	0.2580	1,792		1,792	30	1,822
181-9 FIRE-RESCUE	3,978,256	19.4842	135,320		135,320	2,248	137,568
190-1 POLICE	13,644,751	66.8274	464,124		464,124	7,709	471,833
201-9 PUBLIC WORKS	233,332	1.1428	7,937		7,937	132	8,069
211-3 SOLID WASTE	1,059,575	5.1894	36,041		36,041	599	36,640
221 DEPT OF REAL ESTATE & ASSET	85,660	0.4195	2,914		2,914	48	2,962
281-4 BUILDING	74,747	0.3661	2,543		2,543	42	2,585
291-8 PARKS & RECREATION	610,381	2.9894	20,762		20,762	345	21,107
351-5 PLANNING	1,674	0.0082	57		57	1	58
381 COMMUNICATIONS	12,836	0.0629	437		437	7	444
401 CIP	503	0.0025	17		17		17
450 HUMAN SERVICES	5,039	0.0247	171		171	3	174
SubTotal	20,417,883	100.0000	694,513		694,513	11,165	705,678
Total	20,417,883	100.0000	694,513		694,513	11,165	705,678



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.2359	4,488		4,488		4,488
131 City Attorney	57	1.1205	21,316		21,316		21,316
141 Civil Service Board	6	0.1179	2,244		2,244		2,244
150 City Manager's Office	20	0.3932	7,479		7,479		7,479
150.2 Agenda Coordination	2	0.0393	748		748		748
160 Finance - Director's Office	10	0.1966	3,740		3,740		3,740
161 Finance - General Accounting	25	0.4914	9,349		9,349		9,349
162 Finance - Treasury Management	26	0.5111	9,723		9,723		9,723
163 Finance - Financial System Services	2	0.0393	748		748		748
171-4 Human Resources	39	0.7667	14,585		14,585		14,585
231 Management and Budget	17	0.3342	6,357		6,357		6,357
241 GSA - Administration	7	0.1376	2,618		2,618		2,618
243 GSA - Miami Riverside Center	9	0.1769	3,366		3,366		3,366
244 GSA - Graphics	5	0.0983	1,870		1,870		1,870
246 GSA - Light Fleet	34	0.6684	12,715		12,715		12,715
247 GSA - Heavy Fleet	35	0.6880	13,089		13,089		13,089
251 Information Technology	83	1.6316	31,039		31,039		31,039
261 Procurement	18	0.3538	6,731		6,731		6,731
271 Auditor General	8	0.1573	2,992		2,992		2,992
301-3 Risk Management	19	0.3735	7,105		7,105		7,105
431 Equal Opportunity & Diversity	2	0.0393	748		748	13	761
371 Grants Administration	53	1.0419	19,820		19,820	348	20,168
101 MAYOR	13	0.2556	4,862		4,862	85	4,947
111-5 COMMISSIONERS	36	0.7077	13,463		13,463	237	13,700
151 NET - NEIGHBORHOOD	74	1.4547	27,674		27,674	486	28,160



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0786	1,496		1,496	26	1,522
152 CODE COMPLIANCE	58	1.1402	21,690		21,690	381	22,071
181-9 FIRE-RESCUE	840	16.5127	314,132		314,132	5,521	319,653
190-1 POLICE	1,744	34.2835	652,193		652,193	11,467	663,660
201-9 PUBLIC WORKS	134	2.6342	50,112		50,112	881	50,993
211-3 SOLID WASTE	203	3.9906	75,915		75,915	1,334	77,249
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	19,072		19,072	335	19,407
242 GSA PROPERTY MNGT	37	0.7273	13,837		13,837	243	14,080
245 GSA COMMUNICATIONS SERVICES	9	0.1769	3,366		3,366	59	3,425
281-4 BUILDING	94	1.8478	35,153		35,153	618	35,771
291-8 PARKS & RECREATION	1,085	21.3289	405,754		405,754	7,131	412,885
330 Veterans Affairs	4	0.0786	1,496		1,496	26	1,522
342 ZONING	21	0.4128	7,853		7,853	138	7,991
351-5 PLANNING	41	0.8060	15,333		15,333	269	15,602
381 COMMUNICATIONS	12	0.2359	4,488		4,488	79	4,567
402 TRANSPORTATION	6	0.1179	2,244		2,244	39	2,283
401 CIP	45	0.8846	16,828		16,828	296	17,124
441 OFFICE OF RESILIENCY AND	4	0.0786	1,496		1,496	26	1,522
910 CD-COMMUNITY & ECONOMIC	67	1.3171	25,056		25,056	440	25,496
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	2,244		2,244	39	2,283
980 ND - NON DEPARTMENTAL	10	0.1966	3,740		3,740	66	3,806
SubTotal	5,087	100.0000	1,902,367		1,902,367	30,583	1,932,950
Total	5,087	100.0000	1,902,367		1,902,367	30,583	1,932,950



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 301-3 Risk Management**

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**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	0.0716	43		43		43
243 GSA - Miami Riverside Center	12	0.4293	259		259		259
246 GSA - Light Fleet	37	1.3238	799		799		799
247 GSA - Heavy Fleet	21	0.7513	454		454		454
251 Information Technology	7	0.2504	151		151		151
261 Procurement	1	0.0358	22		22		22
301-3 Risk Management	1	0.0358	22		22		22
101 MAYOR	3	0.1073	65		65	1	66
111-5 COMMISSIONERS	12	0.4293	259		259	4	263
151 NET - NEIGHBORHOOD	45	1.6100	972		972	16	988
150.3 OFFICE OF FILM AND	1	0.0358	22		22		22
152 CODE COMPLIANCE	53	1.8962	1,145		1,145	19	1,164
181-9 FIRE-RESCUE	193	6.9052	4,170		4,170	69	4,239
190-1 POLICE	1,702	60.8945	36,773		36,773	611	37,384
201-9 PUBLIC WORKS	132	4.7227	2,852		2,852	47	2,899
211-3 SOLID WASTE	211	7.5492	4,559		4,559	75	4,634
221 DEPT OF REAL ESTATE & ASSET	13	0.4651	281		281	5	286
242 GSA PROPERTY MNGT	46	1.6458	994		994	16	1,010
245 GSA COMMUNICATIONS SERVICES	6	0.2147	130		130	2	132
281-4 BUILDING	44	1.5742	951		951	16	967
291-8 PARKS & RECREATION	164	5.8676	3,543		3,543	59	3,602
351-5 PLANNING	2	0.0716	43		43	1	44
381 COMMUNICATIONS	6	0.2147	130		130	2	132
402 TRANSPORTATION	60	2.1467	1,296		1,296	21	1,317
401 CIP	13	0.4651	281		281	5	286





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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
910 CD-COMMUNITY & ECONOMIC	6	0.2147	130		130	2	132
920 CRA - COMMUNITY	1	0.0358	22		22		22
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0358	22		22		22
SubTotal	2,795	100.0000	60,390		60,390	971	61,361
Total	2,795	100.0000	60,390		60,390	971	61,361

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.2359	712		712		712
131 City Attorney	57	1.1205	3,384		3,384		3,384
141 Civil Service Board	6	0.1179	356		356		356
150 City Manager's Office	20	0.3932	1,187		1,187		1,187
150.2 Agenda Coordination	2	0.0393	119		119		119
160 Finance - Director's Office	10	0.1966	594		594		594
161 Finance - General Accounting	25	0.4914	1,484		1,484		1,484
162 Finance - Treasury Management	26	0.5111	1,543		1,543		1,543
163 Finance - Financial System Services	2	0.0393	119		119		119
171-4 Human Resources	39	0.7667	2,315		2,315		2,315
231 Management and Budget	17	0.3342	1,009		1,009		1,009
241 GSA - Administration	7	0.1376	416		416		416
243 GSA - Miami Riverside Center	9	0.1769	534		534		534
244 GSA - Graphics	5	0.0983	297		297		297
246 GSA - Light Fleet	34	0.6684	2,018		2,018		2,018
247 GSA - Heavy Fleet	35	0.6880	2,078		2,078		2,078
251 Information Technology	83	1.6316	4,927		4,927		4,927
261 Procurement	18	0.3538	1,068		1,068		1,068
271 Auditor General	8	0.1573	475		475		475
301-3 Risk Management	19	0.3735	1,128		1,128		1,128
431 Equal Opportunity & Diversity	2	0.0393	119		119	2	121
371 Grants Administration	53	1.0419	3,146		3,146	55	3,201
101 MAYOR	13	0.2556	772		772	14	786
111-5 COMMISSIONERS	36	0.7077	2,137		2,137	38	2,175
151 NET - NEIGHBORHOOD	74	1.4547	4,393		4,393	77	4,470



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	0.0786	237		237	4	241
152 CODE COMPLIANCE	58	1.1402	3,443		3,443	61	3,504
181-9 FIRE-RESCUE	840	16.5127	49,862		49,862	876	50,738
190-1 POLICE	1,744	34.2835	103,524		103,524	1,819	105,343
201-9 PUBLIC WORKS	134	2.6342	7,954		7,954	140	8,094
211-3 SOLID WASTE	203	3.9906	12,050		12,050	212	12,262
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	3,027		3,027	53	3,080
242 GSA PROPERTY MNGT	37	0.7273	2,196		2,196	39	2,235
245 GSA COMMUNICATIONS SERVICES	9	0.1769	534		534	9	543
281-4 BUILDING	94	1.8478	5,580		5,580	98	5,678
291-8 PARKS & RECREATION	1,085	21.3289	64,405		64,405	1,132	65,537
330 Veterans Affairs	4	0.0786	237		237	4	241
342 ZONING	21	0.4128	1,247		1,247	22	1,269
351-5 PLANNING	41	0.8060	2,434		2,434	43	2,477
381 COMMUNICATIONS	12	0.2359	712		712	13	725
402 TRANSPORTATION	6	0.1179	356		356	6	362
401 CIP	45	0.8846	2,671		2,671	47	2,718
441 OFFICE OF RESILIENCY AND	4	0.0786	237		237	4	241
910 CD-COMMUNITY & ECONOMIC	67	1.3171	3,977		3,977	70	4,047
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	356		356	6	362
980 ND - NON DEPARTMENTAL	10	0.1966	594		594	10	604
SubTotal	5,087	100.0000	301,963		301,963	4,854	306,817
Total	5,087	100.0000	301,963		301,963	4,854	306,817



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 301-3 Risk Management**

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	60,390		60,390	971	61,361
SubTotal	100	100.0000	60,390		60,390	971	61,361
Total	100	100.0000	60,390		60,390	971	61,361

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	5,200	0	4,488	0	712	0
131 City Attorney	24,860	117	21,316	43	3,384	0
141 Civil Service Board	2,600	0	2,244	0	356	0
150 City Manager's Office	16,388	7,722	7,479	0	1,187	0
150.2 Agenda Coordination	867	0	748	0	119	0
160 Finance - Director's Office	4,349	15	3,740	0	594	0
161 Finance - General	10,833	0	9,349	0	1,484	0
162 Finance - Treasury	11,266	0	9,723	0	1,543	0
163 Finance - Financial	867	0	748	0	119	0
171-4 Human Resources	18,810	1,910	14,585	0	2,315	0
231 Management and Budget	7,399	33	6,357	0	1,009	0
241 GSA - Administration	15,391	12,357	2,618	0	416	0
243 GSA - Miami Riverside	4,159	0	3,366	259	534	0
244 GSA - Graphics	2,167	0	1,870	0	297	0
246 GSA - Light Fleet	15,532	0	12,715	799	2,018	0
247 GSA - Heavy Fleet	15,621	0	13,089	454	2,078	0
251 Information Technology	36,323	206	31,039	151	4,927	0
261 Procurement	7,821	0	6,731	22	1,068	0
271 Auditor General	3,467	0	2,992	0	475	0
301-3 Risk Management	8,255	0	7,105	22	1,128	0
431 Equal Opportunity &	882	0	761	0	121	0
371 Grants Administration	23,369	0	20,168	0	3,201	0
101 MAYOR	5,838	39	4,947	66	786	0
111-5 COMMISSIONERS	16,138	0	13,700	263	2,175	0
151 NET - NEIGHBORHOOD	35,440	1,822	28,160	988	4,470	0
150.3 OFFICE OF FILM AND	1,785	0	1,522	22	241	0
152 CODE COMPLIANCE	26,739	0	22,071	1,164	3,504	0
181-9 FIRE-RESCUE	512,198	137,568	319,653	4,239	50,738	0
190-1 POLICE	1,339,581	471,833	663,660	37,384	105,343	61,361
201-9 PUBLIC WORKS	70,055	8,069	50,993	2,899	8,094	0
211-3 SOLID WASTE	130,785	36,640	77,249	4,634	12,262	0
221 DEPT OF REAL ESTATE	25,735	2,962	19,407	286	3,080	0
242 GSA PROPERTY MNGT	17,325	0	14,080	1,010	2,235	0



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	4,100	0	3,425	132	543	0
281-4 BUILDING	45,001	2,585	35,771	967	5,678	0
291-8 PARKS &	503,131	21,107	412,885	3,602	65,537	0
330 Veterans Affairs	1,763	0	1,522	0	241	0
342 ZONING	9,260	0	7,991	0	1,269	0
351-5 PLANNING	18,181	58	15,602	44	2,477	0
381 COMMUNICATIONS	5,868	444	4,567	132	725	0
402 TRANSPORTATION	3,962	0	2,283	1,317	362	0
401 CIP	20,145	17	17,124	286	2,718	0
441 OFFICE OF RESILIENCY	1,763	0	1,522	0	241	0
450 HUMAN SERVICES	174	174	0	0	0	0
910 CD-COMMUNITY &	29,675	0	25,496	132	4,047	0
920 CRA - COMMUNITY	22	0	0	22	0	0
950 CIVILIAN	2,667	0	2,283	22	362	0
980 ND - NON	4,410	0	3,806	0	604	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>3,068,167</b>	<b>705,678</b>	<b>1,932,950</b>	<b>61,361</b>	<b>306,817</b>	<b>61,361</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	408,641			408,641
Building Depreciation	2,594		2,594	
131 City Attorney	26,944	2,918	29,862	
141 Civil Service Board	154	25	179	
150 City Manager's Office	1,546	183	1,729	
150.2 Agenda Coordination	726	153	879	
160 Finance - Director's Office	327	29	356	
161 Finance - General Accounting	2,849	429	3,278	
162 Finance - Treasury Management	2,825	172	2,997	
163 Finance - Financial System Services	1,148	104	1,252	
171-4 Human Resources	1,694	150	1,844	
231 Management and Budget	11,513	726	12,239	
243 GSA - Miami Riverside Center	9,342	1,323	10,665	
244 GSA - Graphics	253	66	319	
251 Information Technology	22,820	3,245	26,065	
261 Procurement	4,088	112	4,200	
271 Auditor General	343	10	353	
301-3 Risk Management	867	15	882	
431 Equal Opportunity & Diversity		196	196	
Total Allocated Additions:	90,033	9,856	99,889	99,889
Total To Be Allocated:	498,674	9,856		508,530



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
<b>Wages &amp; Benefits</b>			
Salaries	210,412	0	210,412
Fringe Benefits	26,218	0	26,218
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	97,000	0	97,000
Life and Health Insurance	50,000	0	50,000
Workers' Compensation	6,000	0	6,000
Travel and Per Diem	9,761	0	9,761
Postage	118	0	118
Rentals and Leases	683	0	683
Insurance	2,000	0	2,000
Repair and Maintenance	4,000	0	4,000
Printing and Graphics	0	0	0
Office Supplies & Minor Equipment	2,235	0	2,235
Publications, Subscriptions, & Membershi	214	0	214
<b>Departmental Totals</b>			
Total Expenditures	408,641	0	408,641
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	408,641	0	408,641
<b>Allocation Step 1</b>			
Inbound- All Others	90,033	90,033	0
Reallocate Admin Costs		( 90,033)	90,033
1st Allocation	498,674	0	498,674
<b>Allocation Step 2</b>			
Inbound- All Others	9,856	9,856	0
Reallocate Admin Costs		( 9,856)	9,856
2nd Allocation	9,856	0	9,856



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	508,530	0	508,530



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	0.2359	1,176		1,176		1,176
131 City Attorney	57	1.1205	5,588		5,588		5,588
141 Civil Service Board	6	0.1179	588		588		588
150 City Manager's Office	20	0.3932	1,961		1,961		1,961
150.2 Agenda Coordination	2	0.0393	196		196		196
160 Finance - Director's Office	10	0.1966	980		980		980
161 Finance - General Accounting	25	0.4914	2,451		2,451		2,451
162 Finance - Treasury Management	26	0.5111	2,549		2,549		2,549
163 Finance - Financial System Services	2	0.0393	196		196		196
171-4 Human Resources	39	0.7667	3,823		3,823		3,823
231 Management and Budget	17	0.3342	1,666		1,666		1,666
241 GSA - Administration	7	0.1376	686		686		686
243 GSA - Miami Riverside Center	9	0.1769	882		882		882
244 GSA - Graphics	5	0.0983	490		490		490
246 GSA - Light Fleet	34	0.6684	3,333		3,333		3,333
247 GSA - Heavy Fleet	35	0.6880	3,431		3,431		3,431
251 Information Technology	83	1.6316	8,136		8,136		8,136
261 Procurement	18	0.3538	1,765		1,765		1,765
271 Auditor General	8	0.1573	784		784		784
301-3 Risk Management	19	0.3735	1,863		1,863		1,863
431 Equal Opportunity & Diversity	2	0.0393	196		196		196
371 Grants Administration	53	1.0419	5,196		5,196	112	5,308
101 MAYOR	13	0.2556	1,274		1,274	28	1,302
111-5 COMMISSIONERS	36	0.7077	3,529		3,529	76	3,605
151 NET - NEIGHBORHOOD	74	1.4547	7,254		7,254	157	7,411



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018**  
**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	0.0786	392		392	8	400
152 CODE COMPLIANCE	58	1.1402	5,686		5,686	123	5,809
181-9 FIRE-RESCUE	840	16.5127	82,344		82,344	1,780	84,124
190-1 POLICE	1,744	34.2835	170,965		170,965	3,698	174,663
201-9 PUBLIC WORKS	134	2.6342	13,136		13,136	284	13,420
211-3 SOLID WASTE	203	3.9906	19,900		19,900	430	20,330
221 DEPT OF REAL ESTATE & ASSET	51	1.0026	4,999		4,999	108	5,107
242 GSA PROPERTY MNGT	37	0.7273	3,627		3,627	78	3,705
245 GSA COMMUNICATIONS SERVICES	9	0.1769	882		882	19	901
281-4 BUILDING	94	1.8478	9,215		9,215	199	9,414
291-8 PARKS & RECREATION	1,085	21.3289	106,362		106,362	2,299	108,661
330 Veterans Affairs	4	0.0786	392		392	8	400
342 ZONING	21	0.4128	2,059		2,059	45	2,104
351-5 PLANNING	41	0.8060	4,019		4,019	87	4,106
381 COMMUNICATIONS	12	0.2359	1,176		1,176	25	1,201
402 TRANSPORTATION	6	0.1179	588		588	13	601
401 CIP	45	0.8846	4,411		4,411	95	4,506
441 OFFICE OF RESILIENCY AND	4	0.0786	392		392	8	400
910 CD-COMMUNITY & ECONOMIC	67	1.3171	6,568		6,568	142	6,710
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1179	588		588	13	601
980 ND - NON DEPARTMENTAL	10	0.1966	980		980	21	1,001
SubTotal	5,087	100.0000	498,674		498,674	9,856	508,530
Total	5,087	100.0000	498,674		498,674	9,856	508,530



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .4 - Detail Activity Allocations  
For Department 431 Equal Opportunity & Diversity**

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  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,176	1,176
131 City Attorney	5,588	5,588
141 Civil Service Board	588	588
150 City Manager's Office	1,961	1,961
150.2 Agenda Coordination	196	196
160 Finance - Director's Office	980	980
161 Finance - General	2,451	2,451
162 Finance - Treasury	2,549	2,549
163 Finance - Financial	196	196
171-4 Human Resources	3,823	3,823
231 Management and Budget	1,666	1,666
241 GSA - Administration	686	686
243 GSA - Miami Riverside	882	882
244 GSA - Graphics	490	490
246 GSA - Light Fleet	3,333	3,333
247 GSA - Heavy Fleet	3,431	3,431
251 Information Technology	8,136	8,136
261 Procurement	1,765	1,765
271 Auditor General	784	784
301-3 Risk Management	1,863	1,863
431 Equal Opportunity &	196	196
371 Grants Administration	5,308	5,308
101 MAYOR	1,302	1,302
111-5 COMMISSIONERS	3,605	3,605
151 NET - NEIGHBORHOOD	7,411	7,411
150.3 OFFICE OF FILM AND	400	400
152 CODE COMPLIANCE	5,809	5,809
181-9 FIRE-RESCUE	84,124	84,124
190-1 POLICE	174,663	174,663
201-9 PUBLIC WORKS	13,420	13,420
211-3 SOLID WASTE	20,330	20,330
221 DEPT OF REAL ESTATE	5,107	5,107
242 GSA PROPERTY MNGT	3,705	3,705



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

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
245 GSA	901	901
281-4 BUILDING	9,414	9,414
291-8 PARKS &	108,661	108,661
330 Veterans Affairs	400	400
342 ZONING	2,104	2,104
351-5 PLANNING	4,106	4,106
381 COMMUNICATIONS	1,201	1,201
402 TRANSPORTATION	601	601
401 CIP	4,506	4,506
441 OFFICE OF RESILIENCY	400	400
910 CD-COMMUNITY &	6,710	6,710
950 CIVILIAN	601	601
980 ND - NON	1,001	1,001
Direct Billed	0	0
<b>Total</b>	<b>508,530</b>	<b>508,530</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

**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  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .2 - Costs To Be Allocated  
For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,461,482			3,461,482
Major Machinery and Equipment	( 33,526)			
Depreciation	( 11,337)			
Total Deductions:	( 44,863)			( 44,863)
Building Depreciation	4,425		4,425	
Equipment Depreciation	11,337		11,337	
131 City Attorney	61,436	6,653	68,089	
141 Civil Service Board	4,083	649	4,732	
150 City Manager's Office	40,965	4,849	45,814	
150.2 Agenda Coordination	15,974	3,358	19,332	
160 Finance - Director's Office	8,673	764	9,437	
161 Finance - General Accounting	69,243	10,205	79,448	
162 Finance - Treasury Management	25,805	1,572	27,377	
163 Finance - Financial System Services	10,134	906	11,040	
171-4 Human Resources	47,644	4,222	51,866	
231 Management and Budget	11,513	726	12,239	
243 GSA - Miami Riverside Center	16,023	2,304	18,327	
244 GSA - Graphics	7,350	1,927	9,277	
251 Information Technology	100,535	14,272	114,807	
261 Procurement	29,250	792	30,042	
271 Auditor General	3,140	93	3,233	
301-3 Risk Management	22,966	403	23,369	
431 Equal Opportunity & Diversity	5,196	112	5,308	
Total Allocated Additions:	495,692	53,807	549,499	549,499
Total To Be Allocated:	3,912,311	53,807		3,966,118



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
Schedule .3 - Costs Allocated By Activity  
For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<b>Wages &amp; Benefits</b>				
Salaries	1,926,670	0	712,868	1,213,802
Fringe Benefits	173,838	0	64,320	109,518
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	499,000	0	184,630	314,370
Life and Health Insurance	339,000	0	125,430	213,570
Workers' Compensation	21,000	0	7,770	13,230
Professional Service	107,069	0	39,616	67,453
Other Contractual Services	160,239	0	59,288	100,951
Travel and Per Diem	7,732	0	2,861	4,871
Postage	1,155	0	427	728
Utility Services	0	0	0	0
Rentals and Leases	0	0	0	0
Insurance	17,000	0	6,290	10,710
Repair and Maintenance	55,000	0	20,350	34,650
Advertising and Relations	622	0	230	392
Other Current Charges	55,730	0	20,620	35,110
Office Supplies & Minor Equipment	20,223	0	7,483	12,740
Publications, Subscriptions, & Membershi	32,341	0	11,966	20,375
*Major Machinery and Equipment	33,526	33,526	0	0
*Depreciation	11,337	11,337	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,461,482	44,863	1,264,149	2,152,470
<b>Deductions</b>				
Total Deductions	( 44,863)	( 44,863)	0	0
<b>Functional Cost</b>				
Functional Cost	3,416,619	0	1,264,149	2,152,470
<b>Allocation Step 1</b>				
Inbound- All Others	495,692	495,692	0	0
Reallocate Admin Costs		( 495,692)	183,406	312,286
1st Allocation	3,912,311	0	1,447,555	2,464,756



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .3 - Costs Allocated By Activity  
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<b>Allocation Step 2</b>				
Inbound- All Others	53,807	53,807	0	0
Reallocate Admin Costs		( 53,807)	19,909	33,898
2nd Allocation	53,807	0	19,909	33,898
<b>Total For 00230 371 Grants Administration</b>				
Total Allocated	3,966,118	0	1,467,464	2,498,654



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
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	12	13.3333	193,007		193,007	2,655	195,662
190-1 POLICE	20	22.2222	321,679		321,679	4,424	326,103
211-3 SOLID WASTE	1	1.1111	16,084		16,084	221	16,305
221 DEPT OF REAL ESTATE & ASSET	1	1.1111	16,084		16,084	221	16,305
291-8 PARKS & RECREATION	3	3.3333	48,252		48,252	664	48,916
402 TRANSPORTATION	1	1.1111	16,084		16,084	221	16,305
401 CIP	2	2.2222	32,168		32,168	442	32,610
450 HUMAN SERVICES	3	3.3333	48,252		48,252	664	48,916
910 CD-COMMUNITY & ECONOMIC	46	51.1113	739,861		739,861	10,176	750,037
940 VIRGINIA KEY	1	1.1111	16,084		16,084	221	16,305
SubTotal	90	100.0000	1,447,555		1,447,555	19,909	1,467,464
Total	90	100.0000	1,447,555		1,447,555	19,909	1,467,464

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 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	2,464,756		2,464,756	33,898	2,498,654
SubTotal	100	100.0000	2,464,756		2,464,756	33,898	2,498,654
Total	100	100.0000	2,464,756		2,464,756	33,898	2,498,654

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2020 BASED ON ACTUALS AS OF SEPTEMBER 30,2018  
 Schedule .5 - Allocation Summary  
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	195,662	195,662	0
190-1 POLICE	326,103	326,103	0
211-3 SOLID WASTE	16,305	16,305	0
221 DEPT OF REAL ESTATE	16,305	16,305	0
291-8 PARKS &	48,916	48,916	0
402 TRANSPORTATION	16,305	16,305	0
401 CIP	32,610	32,610	0
450 HUMAN SERVICES	48,916	48,916	0
910 CD-COMMUNITY &	750,037	750,037	0
940 VIRGINIA KEY	16,305	16,305	0
999 OTHER	2,498,654	0	2,498,654
Direct Billed	0	0	0
<b>Total</b>	<b>3,966,118</b>	<b>1,467,464</b>	<b>2,498,654</b>



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## *Indirect Cost Rate Base Details*

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**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Totals</b>
<b>101-103-OFFICE OF THE MAYOR</b>	<b>511000</b>	Executive Salaries	92,043
	<b>512000</b>	Regular Salaries and Wages	636,077
	<b>513000</b>	Other Salaries and Wages	47,833
	<b>516000</b>	Fringe Benefits	53,551
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	999
<b>101-103-OFFICE OF THE MAYOR Total</b>			<b>830,504</b>
<b>111-115-COMMISSIONERS</b>	<b>511000</b>	Executive Salaries	286,473
	<b>512000</b>	Regular Salaries and Wages	1,479,934
	<b>513000</b>	Other Salaries and Wages	81,618
	<b>516000</b>	Fringe Benefits	231,651
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	547
<b>111-115-COMMISSIONERS Total</b>			<b>2,080,224</b>
<b>151-NEIGHBORHOOD ENHANCEMENT TEAM</b>	<b>512000</b>	Regular Salaries and Wages	3,531,357
	<b>513000</b>	Other Salaries and Wages	30,616
	<b>514000</b>	Overtime	24,388
	<b>515000</b>	Special Pay	(149)
	<b>516000</b>	Fringe Benefits	34,560
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	5,036
<b>151-NEIGHBORHOOD ENHANCEMENT TEAM Total</b>			<b>3,625,808</b>
<b>152-CODE COMPLIANCE</b>	<b>512000</b>	Regular Salaries and Wages	3,644,395
	<b>513000</b>	Other Salaries and Wages	719
	<b>514000</b>	Overtime	37,414
	<b>515000</b>	Special Pay	2,613
	<b>516000</b>	Fringe Benefits	30,080
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	4,680
<b>152-CODE COMPLIANCE Total</b>			<b>3,719,900</b>
<b>154-OFFICE OF FILM AND ENTERTAINMENT</b>	<b>512000</b>	Regular Salaries and Wages	214,587
	<b>513000</b>	Other Salaries and Wages	56
	<b>516000</b>	Fringe Benefits	600
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	2,669
<b>154-OFFICE OF FILM AND ENTERTAINMENT Total</b>			<b>217,912</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Totals</b>
<b>181-189-FIRE RESCUE</b>	<b>511000</b>	Executive Salaries	5,687
	<b>512000</b>	Regular Salaries and Wages	63,421,802
	<b>513000</b>	Other Salaries and Wages	65,783
	<b>514000</b>	Overtime	4,646,745
	<b>514010</b>	OT Staffing	2,791,668
	<b>514020</b>	OT EMS Backfill for Training	889,921
	<b>514030</b>	OT Off Duty Events	3,384,942
	<b>515000</b>	Special Pay	8,221,587
	<b>516000</b>	Fringe Benefits	24,249
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	169,974
<b>181-189-FIRE RESCUE Total</b>			<b>83,622,357</b>
<b>190-191-POLICE</b>	<b>511000</b>	Executive Salaries	2,215
	<b>512000</b>	Regular Salaries and Wages	113,990,054
	<b>513000</b>	Other Salaries and Wages	809,319
	<b>514000</b>	Overtime	14,375,277
	<b>514020</b>	OT EMS Backfill for Training	786
	<b>514030</b>	OT Off Duty Events	1,153
	<b>515000</b>	Special Pay	6,123,433
	<b>516000</b>	Fringe Benefits	486,156
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	129,776
<b>190-191-POLICE Total</b>			<b>135,918,169</b>
<b>201-209-PUBLIC WORKS</b>	<b>512000</b>	Regular Salaries and Wages	7,123,074
	<b>513000</b>	Other Salaries and Wages	108,426
	<b>514000</b>	Overtime	770,133
	<b>515000</b>	Special Pay	31
	<b>516000</b>	Fringe Benefits	34,834
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	3,253
<b>201-209-PUBLIC WORKS Total</b>			<b>8,039,750</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Totals</b>
<b>211-217-SOLID WASTE</b>	<b>512000</b>	Regular Salaries and Wages	9,599,783
	<b>513000</b>	Other Salaries and Wages	57,429
	<b>514000</b>	Overtime	957,967
	<b>515000</b>	Special Pay	39,696
	<b>516000</b>	Fringe Benefits	5,100
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	7,988
<b>211-217-SOLID WASTE Total</b>			<b>10,667,965</b>
<b>221-REAL ESTATE AND ASSET MANAGEMENT</b>	<b>512000</b>	Regular Salaries and Wages	2,794,758
	<b>513000</b>	Other Salaries and Wages	24,254
	<b>514000</b>	Overtime	93,709
	<b>515000</b>	Special Pay	372
	<b>516000</b>	Fringe Benefits	16,200
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	4,000
<b>221-REAL ESTATE AND ASSET MANAGEMENT Total</b>			<b>2,933,293</b>
<b>242-GSA - PROPERTY MAINTNANCE</b>	<b>512000</b>	Regular Salaries and Wages	2,264,170
	<b>513000</b>	Other Salaries and Wages	1,418
	<b>514000</b>	Overtime	2,706
	<b>515000</b>	Special Pay	3
	<b>516000</b>	Fringe Benefits	400
	<b>242-GSA - PROPERTY MAINTNANCE Total</b>		
<b>245-GSA - COMMUNICATION SERVICES</b>	<b>512000</b>	Regular Salaries and Wages	626,056
	<b>513000</b>	Other Salaries and Wages	1,808
	<b>514000</b>	Overtime	48,025
<b>245-GSA - COMMUNICATION SERVICES Total</b>			<b>675,889</b>
<b>281-284-BUILDING</b>	<b>512000</b>	Regular Salaries and Wages	6,135,559
	<b>513000</b>	Other Salaries and Wages	127,356
	<b>514000</b>	Overtime	100,583
	<b>516000</b>	Fringe Benefits	21,737
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	14,054
<b>281-284-BUILDING Total</b>			<b>6,399,289</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Totals</b>
<b>291-298-PARKS &amp; RECREATION</b>	<b>512000</b>	Regular Salaries and Wages	13,691,774
	<b>513000</b>	Other Salaries and Wages	7,098,862
	<b>514000</b>	Overtime	412,948
	<b>515000</b>	Special Pay	14,399
	<b>516000</b>	Fringe Benefits	18,925
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	20,081
<b>291-298-PARKS &amp; RECREATION Total</b>			<b>21,256,988</b>
<b>330-VETERANS AFFAIRS</b>	<b>512000</b>	Regular Salaries and Wages	155,885
	<b>513000</b>	Other Salaries and Wages	38
	<b>516000</b>	Fringe Benefits	3,600
<b>330-VETERANS AFFAIRS Total</b>			<b>159,523</b>
<b>342-ZONING</b>	<b>512000</b>	Regular Salaries and Wages	1,474,998
	<b>513000</b>	Other Salaries and Wages	33,897
	<b>516000</b>	Fringe Benefits	11,302
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	7,703
<b>342-ZONING Total</b>			<b>1,527,900</b>
<b>356-PLANNING</b>	<b>512000</b>	Regular Salaries and Wages	2,874,926
	<b>513000</b>	Other Salaries and Wages	64,662
	<b>514000</b>	Overtime	1,056
	<b>516000</b>	Fringe Benefits	17,350
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	6,089
<b>356-PLANNING Total</b>			<b>2,964,083</b>
<b>381-OFFICE OF COMMUNICATION</b>	<b>512000</b>	Regular Salaries and Wages	812,466
	<b>513000</b>	Other Salaries and Wages	38
	<b>516000</b>	Fringe Benefits	9,320
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	1,586
<b>381-OFFICE OF COMMUNICATION Total</b>			<b>823,409</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Totals</b>
<b>401-CIP</b>	<b>512000</b>	Regular Salaries and Wages	1,180,989
	<b>513000</b>	Other Salaries and Wages	65,908
	<b>516000</b>	Fringe Benefits	8,905
<b>401-CIP Total</b>			<b>1,255,802</b>
<b>402-TRANSPORTATION</b>	<b>512000</b>	Regular Salaries and Wages	464,379
	<b>513000</b>	Other Salaries and Wages	9
	<b>516000</b>	Fringe Benefits	6,450
<b>402-TRANSPORTATION Total</b>			<b>470,837</b>
<b>441 OFFICE OF RESILIENCY AND SUSTAINABIL</b>	<b>512000</b>	Regular Salaries and Wages	302,967
	<b>513000</b>	Other Salaries and Wages	38,301
	<b>514000</b>	Overtime	262
	<b>516000</b>	Fringe Benefits	11,600
<b>441 OFFICE OF RESILIENCY AND SUSTAINABIL Total</b>			<b>353,131</b>
<b>450-HUMAN SERVICES</b>	<b>512000</b>	Regular Salaries and Wages	3,663
	<b>514000</b>	Overtime	25
<b>450-HUMAN SERVICES Total</b>			<b>3,688</b>
<b>910-COMMUNITY DEVELOPMENT</b>	<b>512000</b>	Regular Salaries and Wages	3,835,721
	<b>513000</b>	Other Salaries and Wages	65,389
	<b>514000</b>	Overtime	55,760
	<b>515000</b>	Special Pay	101
	<b>516000</b>	Fringe Benefits	23,770
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	5,454
<b>910-COMMUNITY DEVELOPMENT Total</b>			<b>3,986,194</b>
<b>920-COMMUNITY REDEVELOPMENT AGENCY</b>	<b>512000</b>	Regular Salaries and Wages	1,545,109
	<b>516000</b>	Fringe Benefits	42,327
<b>920-COMMUNITY REDEVELOPMENT AGENCY Total</b>			<b>1,587,436</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Totals</b>
<b>930-LIBERTY CITY</b>	<b>512000</b>	Regular Salaries and Wages	369,370
	<b>516000</b>	Fringe Benefits	2,699
<b>930-LIBERTY CITY Total</b>			<b>372,069</b>
<b>940-VIRGINIA KEY BEACH PARK TRUST</b>	<b>512000</b>	Regular Salaries and Wages	250,282
	<b>513000</b>	Other Salaries and Wages	123,467
<b>940-VIRGINIA KEY BEACH PARK TRUST Total</b>			<b>373,749</b>
<b>950-CIVILIAN INVESTIGATIVE PANEL</b>	<b>511000</b>	Executive Salaries	635
	<b>512000</b>	Regular Salaries and Wages	396,634
	<b>513000</b>	Other Salaries and Wages	70
	<b>516000</b>	Fringe Benefits	13,112
<b>950-CIVILIAN INVESTIGATIVE PANEL Total</b>			<b>410,452</b>
<b>960-PENSION</b>	<b>511000</b>	Executive Salaries	138
	<b>512000</b>	Regular Salaries and Wages	138
<b>960-PENSION Total</b>			<b>277</b>
<b>980-NON DEPARTMENTAL</b>	<b>511000</b>	Executive Salaries	33,044
	<b>512000</b>	Regular Salaries and Wages	138
	<b>515000</b>	Special Pay	10,446,435
<b>980-NON DEPARTMENTAL Total</b>			<b>10,479,617</b>
<b>Grand Total</b>			<b>307,024,915</b>

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*Schedule of Expenditures of Federal Awards*

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**City of Miami, Florida**

**Schedule of Expenditures of Federal Awards  
Fiscal Year Ended September 30, 2018**

City of Miami, Florida  
Schedule of Expenditures of Federal Awards and State Financial Assistance  
For the Fiscal Year Ended September 30, 2018

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
<b><u>U.S Department of Agriculture</u></b>					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N1099 16165FL350N1099/16165FL350N2020	\$ - -	\$ 65,128 64,789
				-	129,917
Pass-Through Miami-Dade County, Florida Supplemental Nutrition Assistance Program	10.551	WS-CC-PY'17-13-00	175FL41152520	-	13,417
Pass-Through Miami-Dade County, Florida State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WS-CC-PY'17-13-00 WS-SP-PY'17-14-00	175FL41152520 175FL41152520	- -	40,241 17,654
				-	57,895
<b>Total U.S Department of Agriculture</b>				<b>\$ -</b>	<b>\$ 201,229</b>
<b><u>U.S Department of Housing and Urban Development</u></b>					
Community Development Block Grants/Entitlement Grants Cluster	14.218	B-05-MC-120013 B-06-MC-120013 B-07-MC-120013 B-08-MC-120013 B-08-MN-120016 B-09-MC-120013 B-10-MC-120013 B-11-MC-120013 B-12-MC-120013 B-13-MC-120013 B-14-MC-120013 B-15-MC-120013 B-16-MC-120013 B-17-MC-120013		\$ - - - - - - 14,506 - - - - - 15,362 122,572 1,454,314	\$ 87,171 123 226,130 110,422 5,804 166,255 393,623 75,262 191,021 92,512 769,504 419,443 595,295 3,302,791
				-	6,435,356
Emergency Solutions Grant Program	14.231	E-17-MC-120002		-	421,674

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards  
Fiscal Year Ended September 30, 2018

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
Pass-Through Miami-Dade County, Florida Supportive Housing Program	14.235	FL0189L4D001609	596000573	-	87,996
		FL0189L4D001710	596000573	-	192,531
		FL0190L4D001609	596000573	-	86,653
		FL0190L4D001710	596000573	-	52,434
		FL0211L4D001609	596000573	-	152,108
		FL0211L4D001710	596000573	-	94,852
				-	<u>666,574</u>
Home Investment Partnership Program	14.239	M-05-MC-120211		-	39,609
		M-06-MC-120211		-	9,413
		M-07-MC-120011		-	221,384
		M-09-MC-120011		-	44,000
		M-10-MC-120011		-	262,740
		M-12-MC-120011		-	179,871
		M-13-MC-120011		-	57,619
		M-14-MC-120011		-	642,706
		M-15-MC-120011		-	1,010,822
		M-16-MC-120011		-	631,552
		M-17-MC-120011		-	753,505
			-	<u>3,853,221</u>	
Housing Opportunities for Persons with AIDS	14.241	F-LH-05-F005		-	620,758
		F-LH-06-F005		-	342,186
		F-LH-08-F005		-	172,077
		F-LH-09-F005		-	207,500
		F-LH-11-F005		-	212,548
		F-LH-12-F005		-	22
		F-LH-15-F005		-	2,723,991
		F-LH-16-F005		-	1,050,142
		F-LH-17-F005		-	5,711,392
					<u>2,173</u>
Lower Income Housing Assistance Program-Section 8 Moderate Project-Based Cluster	14.856	FL145MR0001		-	8,863
		FL145MR0001		-	1,819,062
		FL145MR002		-	546,640
				-	<u>2,374,565</u>
Section 8 Housing Choice Vouchers Cluster	14.871	FL145		-	<u>2,344,358</u>
<b>Total U.S Department of Housing and Urban Development</b>				\$ -	<u>\$ 27,136,364</u>

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards  
Fiscal Year Ended September 30, 2018

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
<b>U.S Department of Justice</b>					
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	VOCA-2016-City of Miami Police VOCA-2017-City of Miami Police Depa-00096	596000375 596000375	\$ - -	\$ 69,697 12,413
				-	82,110
Public Safety Partnership and Community Policing Grants	16.710	2014ULWX0043 2016ULWX0024 2017ULWX0033		- - -	35,820 730,196 183,961
				-	949,977
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-CD-BX-0055 2016-DJ-BX-0816		- -	7,858 90,160
				-	98,018
Pass-Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JAGC DADE-6-F9-056 2017-JAGC DADE-7-F9-038	2016-MU-BX0073 2016-MU-BX0073	- -	114 1,077
				-	1,191
DNA Backlog Reduction Program	16.741	2017-AK-BX-0013		-	107,114
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002		39,014	66,226
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K087		-	612,862
Equitable Sharing Program	16.922	not applicable		-	633,437
<b>Total U.S Department of Justice</b>				\$ 39,014	\$ 2,550,935
<b>U.S Department of Labor</b>					
Pass-Through Miami Dade County, Florida Unemployment Insurance	17.225	WS-CC-PY'17-13-00 WS-CC-PY'17-13-00 WS-CC-PY'16-13-00	UI-29835-17-55-A-12 UI-29835-17-55-A-12 UI-28125-16-60-A-12	\$ - - -	\$ 32,335 6,260 9,748
				-	48,343
<b>WIOA Cluster</b>					
Pass-Through Miami Dade County, Florida WIA/WIOA Adult Program Cluster	17.258	WS-CC-PY'17-13-00 WS-SP-PY" 17-14-00	AA-28310-16-55-A-12 AA-28310-16-55-A-12	- -	162,423 65,604
				-	228,027
Pass-Through Miami Dade County, Florida WIA/WIOA Dislocated Worker Formula Grants Cluster	17.278	WS-CC-PY'17-13-00	AA-28310-16-55-A-13	-	203,452
				-	203,452
Pass-Through Miami Dade County, Florida WIA/WIOA Rapid Response Cluster	17.278	WS-CC-PY'16-13-00 WS-CC-PY'17-13-00	AA-28310-16-55-A-14 AA-28310-16-55-A-14	- -	2,612 46,634
				-	49,246
				-	480,725
<b>Total WIOA Cluster</b>				\$ -	\$ 529,068
<b>U.S. Department of Transportation</b>					
Pass-Through Florida Department of Transportation Highway Planning and Construction Cluster	20.205	G0023	Not available	\$ -	\$ 15,052
National Priority Safety Programs	20.616	G0F17 GOP50		- -	6,362 78,515
				-	84,877
<b>Total U.S Department of Transportation</b>		(Continued)		\$ -	\$ 99,929

City of Miami, Florida

Schedule of Expenditures of Federal Awards  
Fiscal Year Ended September 30, 2018

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
<b><u>U.S Department of Health and Human Services</u></b>					
Pass-Through Miami Dade County, Florida Temporary Assistance for Needy Families	93.558	WS-CC-PY'17-13-00 WS-SP-PY'17-14-00	G-17001FLTANF G-17001FLTANF	\$ - -	\$ 307,561 130,203 <u>437,764</u>
Pass-Through Florida Agency for Persons with Disabilities Medical Assistance Program <b>Total U.S Department of Health and Human Services</b>	93.778	Not Applicable	Not available	\$ -	\$ 309,422 <u>747,186</u>
<b><u>Executive Office of the President</u></b>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs  High Intensity Drug Trafficking Areas Program  <b>Total Executive Office of the President</b>	95.001	G15MI0001A G16MI00001A G17MI0001A	G15MI0001A G16MI0001A G17MI0001A	\$ - - -	\$ 4,043 57,009 24,853 <u>85,905</u>
<b><u>U.S Department of Homeland Security</u></b>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW2015CA00042 EMW-2016-CA-00019-S01 EMW2017CA00048 EMW-95-k-4718		\$ - - - -	\$ 55,312 251,682 917,074 1,367,665 <u>2,591,733</u>
Assistance to Firefighters Grant	97.044	2017-F6-C111-P4310000-4101-D		-	<u>528,492</u>
Pass Through State of Florida Division of Emergency Management Homeland Security Grant Program	97.067	16-DS-U7-11-23-02-368 17-DS-V4-11-23-02-340 17-DS-V9-11-23-02-346 18-DS-X3-11-23-02-376 18-DS-X1-11-23-02-338	EMW-2015-SS-00083-S01 EMW-2016-SS-00092-S01 EMW-2016-SS-00092-S01 EMW-2017-SS-00061 EMW-2017-SS-00061	216,506 - 2,907,940 - -	336,507 20,711 4,099,866 420,822 1,909 <u>4,879,815</u>
Pass-Through Florida Emergency Management Agency Disaster Assistance Projects	97.036	4337DR-FL(086-45000-00) 4337DR-FL(086-45000-00)		- - -	6,647,461 4,142 <u>6,651,603</u>
<b>Total U.S Department of Homeland Security</b>				\$ 3,124,446	\$ 14,651,643
<b>Total Expenditures for Federal Awards</b>				\$ <u>4,772,387</u>	\$ <u>46,002,259</u>

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

(Continued)

**City of Miami, Florida**

**Schedule of State Financial Assistance  
Fiscal Year Ended September 30, 2018**

<u>State Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Grant/Contract Number</u>	<u>State Expenditures</u>
<b><u>Department of Environmental Protection</u></b>			
Wastewater Treatment Facility Construction	37.077	SW 132000	\$ 2,346,680
<b>Total Department of Environmental Protection</b>			<b>\$ 2,346,680</b>
<b><u>Florida Housing Finance Corporation</u></b>			
State Housing Initiatives Partnership (SHIP) Program	40.901	Not applicable	\$ 30,488
		SHIP FY2016-2017	718,459
		SHIP FY2017-2018	338,675
<b>Total Florida Housing Finance Corporation</b>			<b>\$ 1,087,622</b>
<b><u>Florida Department of State</u></b>			
Cultural Facilities Grant Program	45.014	18.9.200.095	\$ 38,903
Acquisition, Restoration of Historic Properties	45.032	MP511	1,000,000
		18.h.sm.300.070	7,350
<b>Total Florida Department of State</b>			<b>\$ 1,046,253</b>
<b><u>Department of Transportation</u></b>			
Florida Highway Beautification Grant Program Keep Florida Beautiful	55.003	G0S45	\$ 16,000
Public Transit Service Development Program	55.012	GE075	205,363
<b>Total Department of Transportation</b>			<b>\$ 221,363</b>
<b><u>Department of Health</u></b>			
Pass-Through Miami-Dade County, Florida County Grant Awards	64.005	EMS County Grant #C0013	\$ 25,834
<b>Total Department of Health</b>			<b>\$ 25,834</b>
<b><u>Florida Department of Law Enforcement</u></b>			
Crime Reporting and Analytics	71.021	G1612	\$ 655,903
<b>Total Department of Law Enforcement</b>			<b>\$ 655,903</b>
<b>Total Expenditures of State Financial Assistance</b>			<b>\$ 5,383,655</b>

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



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

For use in FY 2020  
Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2018

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