

CITY OF MIAMI, FLORIDA



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

For use in FY 2021 Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2019

Prepared August 2020

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN FOR FY 2021 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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Certificate of Cost Allocation Plan and Indirect Costs

CERTIFICATE OF COST ALLOCATION PLAN

CITY OF MIAMI, FLORIDA

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

- 1) All costs included in this proposal dated August 28, 2020 to establish cost allocations or billings for the fiscal year October 1, 2020 through September 30, 2021 based on the fiscal year ending September 30, 2019 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: 08/28/2020

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 28, 2020 to establish billing or final indirect costs rates for the fiscal year October 1, 2020 through September 30, 2021 based on the fiscal year ending September 30, 2019 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: 08/28/2020

City Organizational Chart

CITY ORGANIZATIONAL CHART



CITY COMMISSION

Chairman:
Keon Hardemon
District 5

Vice-Chairman:
Ken Russell
District 2

Commissioner:
Alex Díaz de la Portilla
District 1

Commissioner:
Joe Carollo
District 3

Commissioner:
Manolo Reyes
District 4

Francis X. Suarez
Executive Mayor

Arthur Noriega, V
Chief Administrator / City Manager

Assistant City Manager
Chief of Operations
Fernando Casamayor

Assistant City Manager
Chief Financial Officer
Sandra Bridgeman, CPA

Assistant City Manager
Chief of Infrastructure
Nzcribe Ihekwa, Ph.D., PE

Code Compliance

Human Services

Innovation and
Technology

Neighborhood
Enhancement Team

Real Estate and Asset
Management

Solid Waste

Finance

General Services
Administration

Grants Administration

Housing and Community
Development

Management and Budget

Procurement

Risk Management

Building

Capital Improvements

Parks and Recreation

Planning

Resilience and
Public Works

Resilience and
Sustainability

Zoning

Agenda
Coordination

Communications

Equal Opportunity
and Diversity
Programs

Fire-Rescue

Human Resources

Police

Coconut Grove BID

Downtown
Development
Authority

Liberty City Trust

Wynwood BID

Fire Fighters' and Police
Officers' Retirement Trust

General Employees' and
Sanitation Employees'
Retirement Trust

Midtown CRA

Omni CRA

Southeast Overtown
Park West CRA

Bayfront Park
Management Trust

Civilian
Investigative Panel

Miami Parking
Authority

Virginia Key Beach
Park Trust

Civil Service

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Cost Allocation Methodology

City of Miami, Florida

Cost Allocation Methodology

OVERVIEW

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2019.

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

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

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

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

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

PROCESS

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

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

FORMAT OF THE REPORT

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

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

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

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

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

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

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

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

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

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Cost Allocation Plan

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019**

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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Allocated Costs By Department**

Detail

Central Service Departments	101 MAYOR	111-5 COMMISSIONERS	151 NET - NEIGHBORHOOD	152 CODE COMPLIANCE	181-9 FIRE-RESCUE	190-1 POLICE	201-9 PUBLIC WORKS
Building Depreciation	0	0	0	6,415	30,178	7,374	22,090
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	376,307	0	0	19,102	66,116	57,150
131 City Attorney	67,550	402,838	63,951	448,943	402,750	2,076,206	1,118,174
141 Civil Service Board	976	3,685	8,346	6,286	92,129	193,361	15,174
150 City Manager's Office	6,141	23,199	52,540	39,575	579,989	1,217,293	95,528
150.2 Agenda Coordination	0	246,151	0	0	14,623	42,650	34,120
160 Finance - Director's Office	2,005	7,575	17,155	12,922	189,375	397,462	31,191
161 Finance - General	12,066	40,913	55,630	27,172	749,054	1,031,605	144,941
162 Finance - Treasury	10,725	36,649	55,294	66,353	665,492	1,318,889	200,697
163 Finance - Financial	2,161	7,606	15,780	11,893	99,761	142,041	26,392
171-4 Human Resources	9,278	35,050	88,118	67,803	997,011	2,082,509	163,551
231 Management and Budget	52,362	0	654,528	78,544	1,309,054	6,911,812	445,078
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	152	67	154	66,759	145,871	65,003	106,728
244 GSA - Graphics	6,544	28,998	7,821	4,304	41,738	95,112	3,666
246 GSA - Light Fleet	3,686	24,969	112,539	192,123	580,073	4,674,990	320,211
247 GSA - Heavy Fleet	0	0	0	0	5,387	56,057	1,574,276
251 Information Technology	100,745	189,267	325,461	412,382	1,660,648	7,284,316	646,766
261 Procurement	37,021	106,891	37,952	18,959	556,036	380,450	74,740
271 Auditor General	3,408	6,998	18,330	11,566	280,668	482,193	45,889
301-3 Risk Management	5,867	18,779	43,142	33,484	648,060	1,629,754	89,476
431 Equal Opportunity &	1,035	3,910	8,856	6,670	97,752	205,167	16,101
371 Grants Administration	0	0	0	177,119	199,259	22,140	0
Total Allocated	321,722	1,559,852	1,565,597	1,689,272	9,364,010	30,382,500	5,231,939
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	321,722	1,559,852	1,565,597	1,689,272	9,364,010	30,382,500	5,231,939
Adjustments	0	0	0	0	0	0	0
Proposed Costs	321,722	1,559,852	1,565,597	1,689,272	9,364,010	30,382,500	5,231,939



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Allocated Costs By Department**

Detail

Central Service Departments	211-3 SOLID WASTE	221 DEPT OF REAL ESTATE & ASSET	242 GSA PROPERTY MNGT	245 GSA COMMUNICATIONS	281-4 BUILDING	291-8 PARKS & RECREATION	342 ZONING
Building Depreciation	0	20,299	0	0	55,156	10,824	14,706
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	136,934	0	0
131 City Attorney	323,411	472,815	0	0	339,910	408,162	275,258
141 Civil Service Board	21,894	5,419	4,119	867	11,598	96,465	2,276
150 City Manager's Office	137,833	34,117	25,929	5,459	73,011	607,282	14,330
150.2 Agenda Coordination	3,656	52,398	0	0	1,218	4,874	1,218
160 Finance - Director's Office	45,004	11,140	8,466	1,783	23,839	198,286	4,679
161 Finance - General	90,543	105,960	32,248	11,295	73,308	487,879	9,936
162 Finance - Treasury	262,210	137,852	19,664	8,951	810,311	829,456	204,102
163 Finance - Financial	24,613	16,487	6,454	1,933	15,073	93,140	5,033
171-4 Human Resources	236,935	57,954	44,708	9,413	122,831	957,094	24,125
231 Management and Budget	52,362	104,725	0	0	183,267	890,157	209,448
241 GSA - Administration	0	0	1,832,176	385,721	0	0	0
243 GSA - Miami Riverside	9,502	99,632	0	0	272,749	52,732	70,577
244 GSA - Graphics	34,883	9,163	2,506	0	12,256	76,127	170
246 GSA - Light Fleet	244,498	4,139	0	0	162,403	761,186	0
247 GSA - Heavy Fleet	4,592,570	0	0	0	0	266,362	0
251 Information Technology	274,729	173,396	13,344	8,007	953,327	1,272,136	243,632
261 Procurement	56,763	124,965	130,338	14,826	69,792	582,433	10,264
271 Auditor General	74,103	32,909	8,611	2,214	24,379	96,539	0
301-3 Risk Management	176,112	30,755	21,750	4,484	59,704	509,878	11,366
431 Equal Opportunity &	23,231	5,750	4,370	920	12,305	102,352	2,415
371 Grants Administration	0	0	0	0	33,209	0	0
Total Allocated	6,684,852	1,499,875	2,154,683	455,873	3,446,580	8,303,364	1,103,535
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,684,852	1,499,875	2,154,683	455,873	3,446,580	8,303,364	1,103,535
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,684,852	1,499,875	2,154,683	455,873	3,446,580	8,303,364	1,103,535



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Allocated Costs By Department**

Detail

Central Service Departments	351-5 PLANNING	381 COMMUNICATIONS	401 CIP	441 OFFICE OF RESILIENCY AND	450 HUMAN SERVICES	910 CD-COMMUNITY & 920 CRA - COMMUNITY ECONOMIC	REDEVELOPMENT
Building Depreciation	21,284	6,468	19,810	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	26,450	0	0	0	21,698
131 City Attorney	431,068	25,218	163,739	10,005	37,066	379,346	101,543
141 Civil Service Board	4,444	1,842	4,553	542	6,937	3,577	0
150 City Manager's Office	27,976	11,600	28,658	3,411	43,670	22,517	0
150.2 Agenda Coordination	77,988	0	24,372	1,218	17,060	49,961	7,311
160 Finance - Director's Office	9,135	3,788	9,357	1,114	14,259	7,352	0
161 Finance - General	28,469	19,616	145,717	5,255	115,857	743,536	47,548
162 Finance - Treasury	87,932	30,348	49,936	5,910	52,785	131,948	34,352
163 Finance - Financial	9,219	4,685	18,077	1,474	12,802	20,997	3,333
171-4 Human Resources	47,655	19,418	48,541	5,591	73,260	37,806	0
231 Management and Budget	287,992	52,362	78,544	0	733,070	52,362	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	152,263	31,148	97,093	0	0	2,646	50
244 GSA - Graphics	26,761	15,535	14,201	1,044	11,939	8,095	2,601
246 GSA - Light Fleet	1,630	12,038	8,425	0	96,691	6,966	588
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	429,074	68,740	315,026	18,440	143,984	132,790	109,274
261 Procurement	17,887	40,513	33,287	8,379	36,110	26,494	8,607
271 Auditor General	13,332	2,377	36,175	496	0	8,040	40,141
301-3 Risk Management	22,242	9,494	23,166	2,705	35,205	18,021	51
431 Equal Opportunity &	4,715	1,955	4,830	575	7,360	3,795	0
371 Grants Administration	88,560	0	509,218	0	0	22,140	0
Total Allocated	1,789,626	357,145	1,659,175	66,159	1,438,055	1,678,389	377,097
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,789,626	357,145	1,659,175	66,159	1,438,055	1,678,389	377,097
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,789,626	357,145	1,659,175	66,159	1,438,055	1,678,389	377,097



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Allocated Costs By Department**

Detail

Central Service Departments	930 LIBERTY CITY	940 VIRGINIA KEY	950 CIVILIAN INVESTIGATIVE PANEL	960 PENSION	970 COMPONENT UNITS	980 ND - NON DEPARTMENTAL	999 OTHER
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	0	9,598	1,525,694
131 City Attorney	0	6,172	18,606	644	359,892	0	0
141 Civil Service Board	0	0	650	0	0	976	0
150 City Manager's Office	0	0	4,094	0	0	6,141	0
150.2 Agenda Coordination	2,437	2,437	1,218	3,656	17,060	0	0
160 Finance - Director's Office	0	0	1,337	0	0	2,005	0
161 Finance - General	4,299	31,923	10,782	0	26	27,934	198,672
162 Finance - Treasury	4,416	12,636	12,394	0	0	18,316	1,133,398
163 Finance - Financial	429	1,068	2,488	0	0	2,270	0
171-4 Human Resources	0	0	6,768	0	0	9,278	0
231 Management and Budget	0	0	0	0	0	0	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	0	96	119	11,944	0	0	0
244 GSA - Graphics	0	0	2,952	0	0	0	0
246 GSA - Light Fleet	0	0	0	0	0	0	0
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	22,526	53,171	43,433	1,941	16,304	5,510	0
261 Procurement	3,103	94,478	18,835	0	0	4,827	0
271 Auditor General	1,305	0	0	0	0	56,196	0
301-3 Risk Management	0	129	3,274	0	0	4,870	0
431 Equal Opportunity &	0	0	690	0	0	1,035	0
371 Grants Administration	0	0	0	0	0	0	1,790,637
Total Allocated	38,515	202,110	127,640	18,185	393,282	148,956	4,648,401
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	38,515	202,110	127,640	18,185	393,282	148,956	4,648,401
Adjustments	0	0	0	0	0	0	0
Proposed Costs	38,515	202,110	127,640	18,185	393,282	148,956	4,648,401



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Allocated Costs By Department**

Detail

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Building Depreciation	214,604	0	0	214,604
Equipment Depreciation	0	0	0	0
121 City Clerk	2,239,049	0	0	2,239,049
131 City Attorney	7,933,267	0	0	7,933,267
141 Civil Service Board	486,116	0	0	486,116
150 City Manager's Office	3,060,293	0	0	3,060,293
150.2 Agenda Coordination	605,626	0	0	605,626
160 Finance - Director's Office	999,229	0	0	999,229
161 Finance - General	4,252,184	0	0	4,252,184
162 Finance - Treasury	6,201,016	0	0	6,201,016
163 Finance - Financial	545,209	0	0	545,209
171-4 Human Resources	5,144,697	0	0	5,144,697
231 Management and Budget	12,095,667	0	0	12,095,667
241 GSA - Administration	2,217,897	0	0	2,217,897
243 GSA - Miami Riverside	1,185,285	293,454	0	1,478,739
244 GSA - Graphics	406,416	428,930	0	835,346
246 GSA - Light Fleet	7,207,155	3,995,370	0	11,202,525
247 GSA - Heavy Fleet	6,494,652	6,522,115	0	13,016,767
251 Information Technology	14,918,369	0	0	14,918,369
261 Procurement	2,493,950	0	0	2,493,950
271 Auditor General	1,245,869	0	0	1,245,869
301-3 Risk Management	3,401,768	0	0	3,401,768
431 Equal Opportunity &	515,789	0	0	515,789
371 Grants Administration	2,842,282	0	0	2,842,282
Total Allocated	86,706,389	11,239,869	0	97,946,258
Roll Forward	0	0	0	0
Cost With Roll Forward	86,706,389	11,239,869	0	97,946,258
Adjustments	0	0	0	0
Proposed Costs	86,706,389	11,239,869	0	97,946,258



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019**

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	8,495,433	0	
121 City Clerk	1,986,794	(14,255)	
131 City Attorney	9,203,179	(45,970)	
141 Civil Service Board	453,613	0	
150 City Manager's Office	2,756,197	(28,934)	
150.2 Agenda Coordination	354,734	0	
160 Finance - Director's Office	2,151,205	(146,441)	
161 Finance - General Accounting	27,431,479	(24,176,345)	
162 Finance - Treasury Management	205,658,204	(200,489,771)	
163 Finance - Financial System Services	438,940	0	
171-4 Human Resources	4,706,704	(29,603)	
231 Management and Budget	12,803,657	(11,595)	
241 GSA - Administration	5,042,730	(1,716,535)	
243 GSA - Miami Riverside Center	2,029,316	(155,276)	
244 GSA - Graphics	771,795	(100,378)	
246 GSA - Light Fleet	8,172,802	(2,121,984)	
247 GSA - Heavy Fleet	8,729,890	(248,056)	
251 Information Technology	17,373,271	(1,655,820)	
261 Procurement	2,593,350	(21,172)	
271 Auditor General	1,174,513	(1,490)	
301-3 Risk Management	3,161,339	(2,730)	
431 Equal Opportunity & Diversity	465,666	(1,146)	
371 Grants Administration	2,552,584	(12,172)	
101 MAYOR			321,722
111-5 COMMISSIONERS			1,559,852
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			1,565,597
152 CODE COMPLIANCE			1,689,272
181-9 FIRE-RESCUE			9,364,010
190-1 POLICE			30,382,500
201-9 PUBLIC WORKS			5,231,939
211-3 SOLID WASTE			6,684,852
221 DEPT OF REAL ESTATE & ASSET MGMT			1,499,875
242 GSA PROPERTY MNGT			2,154,683
245 GSA COMMUNICATIONS SERVICES			455,873
281-4 BUILDING			3,446,580

All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
291-8 PARKS & RECREATION			8,303,364	
342 ZONING			1,103,535	
351-5 PLANNING			1,789,626	
381 COMMUNICATIONS			357,145	
401 CIP			1,659,175	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			66,159	
450 HUMAN SERVICES			1,438,055	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			1,678,389	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			377,097	
930 LIBERTY CITY			38,515	
940 VIRGINIA KEY			202,110	
950 CIVILIAN INVESTIGATIVE PANEL			127,640	
960 PENSION			18,185	
970 COMPONENT UNITS			393,282	
980 ND - NON DEPARTMENTAL			148,956	
999 OTHER			4,648,401	
Direct Billed Total			11,239,869	
Unallocated Total			0	
Totals	328,925,931	(230,979,673)	97,946,258	Deviation 0

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Equipment Depreciation 2.5	121 City Clerk 3.5	131 City Attorney 4.5	141 Civil Service Board 5.5	150 City Manager's 6.5	150.2 Agenda 7.5
Building Depreciation	(418,536)	0	0	0	0	0	0
Equipment Depreciation	0	(8,495,433)	0	0	0	0	0
121 City Clerk	0	6,427	(2,308,033)	7,201	1,150	7,277	124,959
131 City Attorney	30,328	20,367	64,754	(10,323,325)	5,367	33,961	29,246
141 Civil Service Board	3,013	0	0	18,869	(531,870)	3,639	0
150 City Manager's Office	14,995	9,785	0	289,826	1,626	(3,341,942)	12,407
150.2 Agenda Coordination	724	0	0	392,189	326	2,047	(858,757)
160 Finance - Director's Office	3,611	4,563	0	815,827	1,083	6,824	6,093
161 Finance - General	26,481	31,944	0	0	2,385	15,011	0
162 Finance - Treasury	10,833	12,930	0	0	2,818	17,741	0
163 Finance - Financial	2,407	3,042	0	0	217	1,365	0
171-4 Human Resources	24,534	9,366	0	285,058	4,227	26,611	6,093
231 Management and Budget	6,821	4,604	0	151,686	1,842	11,600	35,339
241 GSA - Administration	1,522	1,222,021	0	28,318	759	4,776	1,218
243 GSA - Miami Riverside	12,220	0	0	0	867	5,459	0
244 GSA - Graphics	0	21,917	0	0	542	3,411	0
246 GSA - Light Fleet	0	3,352,587	0	0	3,685	23,199	0
247 GSA - Heavy Fleet	0	3,352,586	0	0	3,794	23,882	0
251 Information Technology	31,508	424,023	4,230	10,327	8,671	54,587	0
261 Procurement	6,903	4,197	0	152,886	2,059	12,965	8,530
271 Auditor General	13,592	1,490	0	9,508	867	5,459	0
301-3 Risk Management	7,656	1,266	0	144,753	1,951	12,282	9,749
431 Equal Opportunity &	2,507	0	0	45,140	326	2,047	0
371 Grants Administration	4,277	12,318	0	38,470	1,192	7,506	19,497
101 MAYOR	0	0	0	67,550	976	6,141	0
111-5 COMMISSIONERS	0	0	376,307	402,838	3,685	23,199	246,151
151 NET - NEIGHBORHOOD	0	0	0	63,951	8,346	52,540	0
152 CODE COMPLIANCE	6,415	0	0	448,943	6,286	39,575	0
181-9 FIRE-RESCUE	30,178	0	19,102	402,750	92,129	579,989	14,623
190-1 POLICE	7,374	0	66,116	2,076,206	193,361	1,217,293	42,650
201-9 PUBLIC WORKS	22,090	0	57,150	1,118,174	15,174	95,528	34,120
211-3 SOLID WASTE	0	0	0	323,411	21,894	137,833	3,656
221 DEPT OF REAL ESTATE	20,299	0	0	472,815	5,419	34,117	52,398
242 GSA PROPERTY MNGT	0	0	0	0	4,119	25,929	0
245 GSA	0	0	0	0	867	5,459	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
281-4 BUILDING	55,156	0	136,934	339,910	11,598	73,011	1,218
291-8 PARKS &	10,824	0	0	408,162	96,465	607,282	4,874
342 ZONING	14,706	0	0	275,258	2,276	14,330	1,218
351-5 PLANNING	21,284	0	0	431,068	4,444	27,976	77,988
381 COMMUNICATIONS	6,468	0	0	25,218	1,842	11,600	0
401 CIP	19,810	0	26,450	163,739	4,553	28,658	24,372
441 OFFICE OF RESILIENCY	0	0	0	10,005	542	3,411	1,218
450 HUMAN SERVICES	0	0	0	37,066	6,937	43,670	17,060
910 CD-COMMUNITY &	0	0	0	379,346	3,577	22,517	49,961
920 CRA - COMMUNITY	0	0	21,698	101,543	0	0	7,311
930 LIBERTY CITY	0	0	0	0	0	0	2,437
940 VIRGINIA KEY	0	0	0	6,172	0	0	2,437
950 CIVILIAN	0	0	0	18,606	650	4,094	1,218
960 PENSION	0	0	0	644	0	0	3,656
970 COMPONENT UNITS	0	0	0	359,892	0	0	17,060
980 ND - NON	0	0	9,598	0	976	6,141	0
999 OTHER	0	0	1,525,694	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Detail Of Allocated Costs**

Department	160 Finance - Director's 8.5	161 Finance - General 9.5	162 Finance - Treasury 10.5	163 Finance - Financial 11.5	171-4 Human Resources 12.5	231 Management and 13.5	241 GSA - 14.5
Building Depreciation	0	0	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	2,152	14,708	13,021	3,948	12,168	51,492	0
131 City Attorney	10,043	18,107	11,268	6,561	51,722	77,239	0
141 Civil Service Board	1,076	3,882	4,426	1,436	5,630	0	0
150 City Manager's Office	2,690	12,289	14,441	3,667	13,880	0	0
150.2 Agenda Coordination	538	2,574	3,445	959	3,010	0	0
160 Finance - Director's Office	(3,307,104)	12,888	6,938	3,663	9,946	334,700	0
161 Finance - General	1,067,289	(4,766,253)	3,653	8,072	22,763	0	0
162 Finance - Treasury	1,023,349	20,298	(6,509,745)	8,568	26,949	0	0
163 Finance - Financial	137,463	1,895	2,583	(667,254)	2,093	0	0
171-4 Human Resources	8,689	18,491	9,131	13,739	(5,574,848)	77,239	0
231 Management and Budget	3,788	10,106	6,890	6,972	18,252	(13,212,321)	0
241 GSA - Administration	1,559	14,426	11,199	3,695	7,799	157,086	(6,171,541)
243 GSA - Miami Riverside	1,783	11,720	8,324	2,189	9,413	0	385,721
244 GSA - Graphics	1,114	6,827	5,578	1,128	5,882	0	241,076
246 GSA - Light Fleet	7,575	160,509	53,846	8,662	40,004	0	1,639,316
247 GSA - Heavy Fleet	7,798	86,218	44,642	7,470	41,180	0	1,687,531
251 Information Technology	17,824	58,446	24,284	17,279	93,541	392,717	0
261 Procurement	4,233	12,545	8,134	7,834	21,626	0	0
271 Auditor General	1,783	5,998	5,426	3,497	8,247	26,181	0
301-3 Risk Management	4,010	24,080	53,423	7,657	20,594	0	0
431 Equal Opportunity &	668	3,073	3,443	1,132	3,093	0	0
371 Grants Administration	2,451	14,989	14,634	3,917	12,359	0	0
101 MAYOR	2,005	12,066	10,725	2,161	9,278	52,362	0
111-5 COMMISSIONERS	7,575	40,913	36,649	7,606	35,050	0	0
151 NET - NEIGHBORHOOD	17,155	55,630	55,294	15,780	88,118	654,528	0
152 CODE COMPLIANCE	12,922	27,172	66,353	11,893	67,803	78,544	0
181-9 FIRE-RESCUE	189,375	749,054	665,492	99,761	997,011	1,309,054	0
190-1 POLICE	397,462	1,031,605	1,318,889	142,041	2,082,509	6,911,812	0
201-9 PUBLIC WORKS	31,191	144,941	200,697	26,392	163,551	445,078	0
211-3 SOLID WASTE	45,004	90,543	262,210	24,613	236,935	52,362	0
221 DEPT OF REAL ESTATE	11,140	105,960	137,852	16,487	57,954	104,725	0
242 GSA PROPERTY MNGT	8,466	32,248	19,664	6,454	44,708	0	1,832,176
245 GSA	1,783	11,295	8,951	1,933	9,413	0	385,721



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
281-4 BUILDING	23,839	73,308	810,311	15,073	122,831	183,267	0
291-8 PARKS &	198,286	487,879	829,456	93,140	957,094	890,157	0
342 ZONING	4,679	9,936	204,102	5,033	24,125	209,448	0
351-5 PLANNING	9,135	28,469	87,932	9,219	47,655	287,992	0
381 COMMUNICATIONS	3,788	19,616	30,348	4,685	19,418	52,362	0
401 CIP	9,357	145,717	49,936	18,077	48,541	78,544	0
441 OFFICE OF RESILIENCY	1,114	5,255	5,910	1,474	5,591	0	0
450 HUMAN SERVICES	14,259	115,857	52,785	12,802	73,260	733,070	0
910 CD-COMMUNITY &	7,352	743,536	131,948	20,997	37,806	52,362	0
920 CRA - COMMUNITY	0	47,548	34,352	3,333	0	0	0
930 LIBERTY CITY	0	4,299	4,416	429	0	0	0
940 VIRGINIA KEY	0	31,923	12,636	1,068	0	0	0
950 CIVILIAN	1,337	10,782	12,394	2,488	6,768	0	0
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	26	0	0	0	0	0
980 ND - NON	2,005	27,934	18,316	2,270	9,278	0	0
999 OTHER	0	198,672	1,133,398	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	2,303	3,140	0	0	62,068	12,003	3,692
131 City Attorney	129,667	1,749	2,164	0	608,705	12,705	15,821
141 Civil Service Board	12,896	219	0	0	15,901	2,666	759
150 City Manager's Office	64,177	4,926	0	0	125,115	28,702	6,516
150.2 Agenda Coordination	3,096	69,191	0	0	21,619	1,666	717
160 Finance - Director's Office	18,920	5,436	0	0	38,173	23,886	3,380
161 Finance - General	113,219	1,870	0	0	195,906	2,915	5,513
162 Finance - Treasury	50,861	1,209	0	0	128,122	13,313	7,660
163 Finance - Financial	10,293	0	0	0	64,191	474	1,010
171-4 Human Resources	106,124	19,270	0	0	230,768	24,203	8,568
231 Management and Budget	29,247	274	0	0	91,062	26,082	4,800
241 GSA - Administration	6,632	2,632	256,887	831,802	248,261	30,950	4,037
243 GSA - Miami Riverside	(2,349,127)	0	0	0	8,273	20,661	3,003
244 GSA - Graphics	0	(978,837)	0	0	3,919	11,663	1,159
246 GSA - Light Fleet	0	0	(11,482,506)	0	15,458	94,307	9,971
247 GSA - Heavy Fleet	0	0	0	(13,848,569)	8,926	64,316	15,510
251 Information Technology	151,212	3,903	19,414	0	(17,168,489)	68,853	18,392
261 Procurement	33,345	10,348	1,516	0	102,519	(2,978,556)	4,537
271 Auditor General	65,262	196	0	0	40,712	9,656	(1,376,024)
301-3 Risk Management	40,342	10,510	0	0	110,366	16,590	5,893
431 Equal Opportunity &	12,046	2,064	0	0	17,423	4,344	759
371 Grants Administration	20,746	6,554	0	0	112,633	14,651	8,458
101 MAYOR	152	6,544	3,686	0	100,745	37,021	3,408
111-5 COMMISSIONERS	67	28,998	24,969	0	189,267	106,891	6,998
151 NET - NEIGHBORHOOD	154	7,821	112,539	0	325,461	37,952	18,330
152 CODE COMPLIANCE	66,759	4,304	192,123	0	412,382	18,959	11,566
181-9 FIRE-RESCUE	145,871	41,738	580,073	5,387	1,660,648	556,036	280,668
190-1 POLICE	65,003	95,112	4,674,990	56,057	7,284,316	380,450	482,193
201-9 PUBLIC WORKS	106,728	3,666	320,211	1,574,276	646,766	74,740	45,889
211-3 SOLID WASTE	9,502	34,883	244,498	4,592,570	274,729	56,763	74,103
221 DEPT OF REAL ESTATE	99,632	9,163	4,139	0	173,396	124,965	32,909
242 GSA PROPERTY MNGT	0	2,506	0	0	13,344	130,338	8,611
245 GSA	0	0	0	0	8,007	14,826	2,214



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
281-4 BUILDING	272,749	12,256	162,403	0	953,327	69,792	24,379
291-8 PARKS &	52,732	76,127	761,186	266,362	1,272,136	582,433	96,539
342 ZONING	70,577	170	0	0	243,632	10,264	0
351-5 PLANNING	152,263	26,761	1,630	0	429,074	17,887	13,332
381 COMMUNICATIONS	31,148	15,535	12,038	0	68,740	40,513	2,377
401 CIP	97,093	14,201	8,425	0	315,026	33,287	36,175
441 OFFICE OF RESILIENCY	0	1,044	0	0	18,440	8,379	496
450 HUMAN SERVICES	0	11,939	96,691	0	143,984	36,110	0
910 CD-COMMUNITY &	2,646	8,095	6,966	0	132,790	26,494	8,040
920 CRA - COMMUNITY	50	2,601	588	0	109,274	8,607	40,141
930 LIBERTY CITY	0	0	0	0	22,526	3,103	1,305
940 VIRGINIA KEY	96	0	0	0	53,171	94,478	0
950 CIVILIAN	119	2,952	0	0	43,433	18,835	0
960 PENSION	11,944	0	0	0	1,941	0	0
970 COMPONENT UNITS	0	0	0	0	16,304	0	0
980 ND - NON	0	0	0	0	5,510	4,827	56,196
999 OTHER	0	0	0	0	0	0	0
Direct Billings	293,454	428,930	3,995,370	6,522,115	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	6,444	1,341	0	0
131 City Attorney	30,084	6,258	0	0
141 Civil Service Board	3,175	670	0	0
150 City Manager's Office	7,961	1,676	0	0
150.2 Agenda Coordination	1,587	335	0	0
160 Finance - Director's Office	5,292	1,117	0	0
161 Finance - General	11,640	2,458	0	0
162 Finance - Treasury	13,756	2,905	0	0
163 Finance - Financial	1,058	223	0	0
171-4 Human Resources	21,278	4,358	0	0
231 Management and Budget	8,994	1,900	0	0
241 GSA - Administration	8,985	782	0	0
243 GSA - Miami Riverside	4,560	894	0	0
244 GSA - Graphics	2,645	559	0	0
246 GSA - Light Fleet	18,770	3,799	0	0
247 GSA - Heavy Fleet	18,971	3,911	0	0
251 Information Technology	42,887	8,940	0	0
261 Procurement	10,078	2,123	0	0
271 Auditor General	4,233	894	0	0
301-3 Risk Management	(3,631,742)	2,011	0	0
431 Equal Opportunity &	1,623	(564,208)	0	0
371 Grants Administration	5,953	1,265	(2,842,282)	0
101 MAYOR	5,867	1,035	0	321,722
111-5 COMMISSIONERS	18,779	3,910	0	1,559,852
151 NET - NEIGHBORHOOD	43,142	8,856	0	1,565,597
152 CODE COMPLIANCE	33,484	6,670	177,119	1,689,272
181-9 FIRE-RESCUE	648,060	97,752	199,259	9,364,010
190-1 POLICE	1,629,754	205,167	22,140	30,382,500
201-9 PUBLIC WORKS	89,476	16,101	0	5,231,939
211-3 SOLID WASTE	176,112	23,231	0	6,684,852
221 DEPT OF REAL ESTATE	30,755	5,750	0	1,499,875
242 GSA PROPERTY MNGT	21,750	4,370	0	2,154,683
245 GSA	4,484	920	0	455,873



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Detail Of Allocated Costs**

Department	301-3 Risk Management 431 Equal Opportunity & 22.5	23.5	371 Grants 24.5	Total Plan Allocated
281-4 BUILDING	59,704	12,305	33,209	3,446,580
291-8 PARKS &	509,878	102,352	0	8,303,364
342 ZONING	11,366	2,415	0	1,103,535
351-5 PLANNING	22,242	4,715	88,560	1,789,626
381 COMMUNICATIONS	9,494	1,955	0	357,145
401 CIP	23,166	4,830	509,218	1,659,175
441 OFFICE OF RESILIENCY	2,705	575	0	66,159
450 HUMAN SERVICES	35,205	7,360	0	1,438,055
910 CD-COMMUNITY &	18,021	3,795	22,140	1,678,389
920 CRA - COMMUNITY	51	0	0	377,097
930 LIBERTY CITY	0	0	0	38,515
940 VIRGINIA KEY	129	0	0	202,110
950 CIVILIAN	3,274	690	0	127,640
960 PENSION	0	0	0	18,185
970 COMPONENT UNITS	0	0	0	393,282
980 ND - NON	4,870	1,035	0	148,956
999 OTHER	0	0	1,790,637	4,648,401
Direct Billings	0	0	0	11,239,869
Unallocated	0	0	0	0
Total	0	0	0	97,946,258

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule E - Summary of Allocation Basis**

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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 FY19 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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	321,722	0	0	321,722	960,709	33.4880 %
111-5 COMMISSIONERS	1,559,852	0	0	1,559,852	2,281,960	68.3558 %
151 NET -	1,565,597	0	0	1,565,597	4,126,484	37.9402 %
152 CODE COMPLIANCE	1,689,272	0	0	1,689,272	4,054,641	41.6627 %
181-9 FIRE-RESCUE	9,364,010	0	0	9,364,010	107,479,426	8.7124 %
190-1 POLICE	30,382,500	0	0	30,382,500	138,514,124	21.9346 %
201-9 PUBLIC WORKS	5,231,939	0	0	5,231,939	8,835,836	59.2127 %
211-3 SOLID WASTE	6,684,852	0	0	6,684,852	10,819,942	61.7827 %
221 DEPT OF REAL	1,499,875	0	0	1,499,875	2,993,678	50.1014 %
242 GSA PROPERTY	2,154,683	0	0	2,154,683	2,380,284	90.5221 %
245 GSA	455,873	0	0	455,873	683,267	66.7196 %
281-4 BUILDING	3,446,580	0	0	3,446,580	7,151,993	48.1905 %
291-8 PARKS &	8,303,364	0	0	8,303,364	20,613,408	40.2814 %
342 ZONING	1,103,535	0	0	1,103,535	1,655,155	66.6726 %
351-5 PLANNING	1,789,626	0	0	1,789,626	2,937,793	60.9174 %
381 COMMUNICATIONS	357,145	0	0	357,145	1,110,873	32.1499 %
401 CIP	1,659,175	0	0	1,659,175	1,424,902	116.4413 %
441 OFC. RESILIENCE	66,159	0	0	66,159	337,129	19.6242 %
450 HUMAN SERVICES	1,438,055	0	0	1,438,055	2,735,602	52.5681 %
910 CD-COMMUNITY &	1,678,389	0	0	1,678,389	2,804,310	59.8503 %
920 CRA - COMMUNITY	377,097	0	0	377,097	1,720,870	21.9132 %
930 LIBERTY CITY	38,515	0	0	38,515	420,081	9.1685 %
940 VIRGINIA KEY	202,110	0	0	202,110	495,199	40.8139 %
950 CIVILIAN	127,640	0	0	127,640	485,998	26.2635 %
980 ND - NON	148,956	0	0	148,956	9,220,268	1.6155 %
Composite Rate	81,646,521	0	0	81,646,521	336,243,932	24.2819 %



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department Building Depreciation**

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	7.2462	30,328		30,328		30,328
141 Civil Service Board	1,144	0.7198	3,013		3,013		3,013
150 City Manager's Office	5,694	3.5828	14,995		14,995		14,995
150.2 Agenda Coordination	275	0.1730	724		724		724
160 Finance - Director's Office	1,371	0.8628	3,611		3,611		3,611
161 Finance - General Accounting	10,055	6.3271	26,481		26,481		26,481
162 Finance - Treasury Management	4,113	2.5883	10,833		10,833		10,833
163 Finance - Financial System Services	914	0.5752	2,407		2,407		2,407
171-4 Human Resources	9,316	5.8619	24,534		24,534		24,534
231 Management and Budget	2,590	1.6297	6,821		6,821		6,821
241 GSA - Administration	578	0.3637	1,522		1,522		1,522
243 GSA - Miami Riverside Center	4,640	2.9196	12,220		12,220		12,220
251 Information Technology	11,964	7.5281	31,508		31,508		31,508
261 Procurement	2,621	1.6492	6,903		6,903		6,903
271 Auditor General	5,161	3.2475	13,592		13,592		13,592
301-3 Risk Management	2,907	1.8292	7,656		7,656		7,656
431 Equal Opportunity & Diversity	952	0.5990	2,507		2,507		2,507
371 Grants Administration	1,624	1.0219	4,277		4,277		4,277
152 CODE COMPLIANCE	2,436	1.5328	6,415		6,415		6,415
181-9 FIRE-RESCUE	11,459	7.2104	30,178		30,178		30,178
190-1 POLICE	2,800	1.7618	7,374		7,374		7,374
201-9 PUBLIC WORKS	8,388	5.2780	22,090		22,090		22,090
221 DEPT OF REAL ESTATE & ASSET	7,708	4.8501	20,299		20,299		20,299
281-4 BUILDING	20,943	13.1782	55,156		55,156		55,156
291-8 PARKS & RECREATION	4,110	2.5861	10,824		10,824		10,824



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
342 ZONING	5,584	3.5136	14,706		14,706		14,706
351-5 PLANNING	8,082	5.0855	21,284		21,284		21,284
381 COMMUNICATIONS	2,456	1.5454	6,468		6,468		6,468
401 CIP	7,522	4.7331	19,810		19,810		19,810
SubTotal	158,924	100.0000	418,536		418,536		418,536
Total	158,924	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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	30,328	30,328
141 Civil Service Board	3,013	3,013
150 City Manager's Office	14,995	14,995
150.2 Agenda Coordination	724	724
160 Finance - Director's Office	3,611	3,611
161 Finance - General	26,481	26,481
162 Finance - Treasury	10,833	10,833
163 Finance - Financial	2,407	2,407
171-4 Human Resources	24,534	24,534
231 Management and Budget	6,821	6,821
241 GSA - Administration	1,522	1,522
243 GSA - Miami Riverside	12,220	12,220
251 Information Technology	31,508	31,508
261 Procurement	6,903	6,903
271 Auditor General	13,592	13,592
301-3 Risk Management	7,656	7,656
431 Equal Opportunity &	2,507	2,507
371 Grants Administration	4,277	4,277
152 CODE COMPLIANCE	6,415	6,415
181-9 FIRE-RESCUE	30,178	30,178
190-1 POLICE	7,374	7,374
201-9 PUBLIC WORKS	22,090	22,090
221 DEPT OF REAL ESTATE	20,299	20,299
281-4 BUILDING	55,156	55,156
291-8 PARKS &	10,824	10,824
342 ZONING	14,706	14,706
351-5 PLANNING	21,284	21,284
381 COMMUNICATIONS	6,468	6,468
401 CIP	19,810	19,810



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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, 2019
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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,495,433			8,495,433
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>8,495,433</u>	<u>0</u>		<u>8,495,433</u>



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department Equipment Depreciation**

	Total	General & Admin	Equipment Depreciation
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Equipment Depreciation	8,495,433	0	8,495,433
Departmental Totals			
Total Expenditures	8,495,433	0	8,495,433
Deductions			
Total Deductions	0	0	0
Functional Cost	8,495,433	0	8,495,433
Allocation Step 1			
1st Allocation	8,495,433	0	8,495,433
Allocation Step 2			
2nd Allocation	0	0	0
Total For 00020 Equipment Depreciation			
Total Allocated	8,495,433	0	8,495,433



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	6,427	0.0757	6,427		6,427		6,427
131 City Attorney	20,366	0.2397	20,367		20,367		20,367
150 City Manager's Office	9,784	0.1152	9,785		9,785		9,785
160 Finance - Director's Office	4,563	0.0537	4,563		4,563		4,563
161 Finance - General Accounting	31,943	0.3760	31,944		31,944		31,944
162 Finance - Treasury Management	12,929	0.1522	12,930		12,930		12,930
163 Finance - Financial System Services	3,042	0.0358	3,042		3,042		3,042
171-4 Human Resources	9,365	0.1102	9,366		9,366		9,366
231 Management and Budget	4,604	0.0542	4,604		4,604		4,604
241 GSA - Administration	1,222,021	14.3844	1,222,021		1,222,021		1,222,021
244 GSA - Graphics	21,917	0.2580	21,917		21,917		21,917
246 GSA - Light Fleet	3,352,586	39.4635	3,352,587		3,352,587		3,352,587
247 GSA - Heavy Fleet	3,352,586	39.4634	3,352,586		3,352,586		3,352,586
251 Information Technology	424,022	4.9912	424,023		424,023		424,023
261 Procurement	4,197	0.0494	4,197		4,197		4,197
271 Auditor General	1,490	0.0175	1,490		1,490		1,490
301-3 Risk Management	1,265	0.0149	1,266		1,266		1,266
371 Grants Administration	12,318	0.1450	12,318		12,318		12,318
SubTotal	8,495,433	100.0000	8,495,433		8,495,433		8,495,433
Total	8,495,433	100.0000	8,495,433		8,495,433		8,495,433

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	6,427	6,427
131 City Attorney	20,367	20,367
150 City Manager's Office	9,785	9,785
160 Finance - Director's Office	4,563	4,563
161 Finance - General	31,944	31,944
162 Finance - Treasury	12,930	12,930
163 Finance - Financial	3,042	3,042
171-4 Human Resources	9,366	9,366
231 Management and Budget	4,604	4,604
241 GSA - Administration	1,222,021	1,222,021
244 GSA - Graphics	21,917	21,917
246 GSA - Light Fleet	3,352,587	3,352,587
247 GSA - Heavy Fleet	3,352,586	3,352,586
251 Information Technology	424,023	424,023
261 Procurement	4,197	4,197
271 Auditor General	1,490	1,490
301-3 Risk Management	1,266	1,266
371 Grants Administration	12,318	12,318
Direct Billed	0	0
Total	8,495,433	8,495,433



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,986,794			1,986,794
Depreciation	(6,182)			
Machinery and Equipment	(8,073)			
Total Deductions:	<u>(14,255)</u>			(14,255)
Equipment Depreciation	6,427		6,427	
121 City Clerk		261,558	261,558	
131 City Attorney		7,201	7,201	
141 Civil Service Board		1,150	1,150	
150 City Manager's Office		7,277	7,277	
150.2 Agenda Coordination		124,959	124,959	
160 Finance - Director's Office		2,152	2,152	
161 Finance - General Accounting		14,708	14,708	
162 Finance - Treasury Management		13,021	13,021	
163 Finance - Financial System Services		3,948	3,948	
171-4 Human Resources		12,168	12,168	
231 Management and Budget		51,492	51,492	
243 GSA - Miami Riverside Center		2,303	2,303	
244 GSA - Graphics		3,140	3,140	
251 Information Technology		62,068	62,068	
261 Procurement		12,003	12,003	
271 Auditor General		3,692	3,692	
301-3 Risk Management		6,444	6,444	
431 Equal Opportunity & Diversity		1,341	1,341	
Total Allocated Additions:	<u>6,427</u>	<u>590,625</u>	<u>597,052</u>	597,052
Total To Be Allocated:	<u><u>1,978,966</u></u>	<u><u>590,625</u></u>		<u><u>2,569,591</u></u>



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
Wages & Benefits					
Salaries & Wages	967,995	348,478	154,879	96,800	367,838
Fringe Benefits	88,729	31,942	14,197	8,873	33,717
Other Expense & Cost					
Retirement Contribution	346,000	124,560	55,360	34,600	131,480
Life and Health Insurance	235,000	84,600	37,600	23,500	89,300
Workers' Compensation	25,000	9,000	4,000	2,500	9,500
Professional Service	82,844	29,824	13,255	8,284	31,481
Travel and Per Diem	1,476	531	236	148	561
Postage	7,261	2,614	1,162	726	2,759
Rentals and Leases	1,659	597	265	166	631
Insurance	5,000	1,800	800	500	1,900
Repair and Maintenance	64,669	23,281	10,347	6,467	24,574
Printing and Graphics	329	118	53	33	125
Advertising and Relations	135,189	48,668	21,630	13,519	51,372
Office Supplies & Minor Equipment	8,759	3,153	1,401	876	3,329
Publications, Subscriptions, & Membershi	2,629	946	421	263	999
*Depreciation	6,182	6,182	0	0	0
*Machinery and Equipment	8,073	8,073	0	0	0
Departmental Totals					
Total Expenditures	1,986,794	724,367	315,606	197,255	749,566
Deductions					
Total Deductions	(14,255)	(14,255)	0	0	0
Functional Cost					
Functional Cost	1,972,539	710,112	315,606	197,255	749,566
Allocation Step 1					
Inbound- All Others	6,427	6,427	0	0	0
Reallocate Admin Costs		(716,539)	179,134	111,960	425,445
1st Allocation	1,978,966	0	494,740	309,215	1,175,011



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
<hr/>					
Allocation Step 2					
Inbound- All Others	590,625	590,625	0	0	0
Reallocate Admin Costs		(590,625)	147,656	92,286	350,683
2nd Allocation	590,625	0	147,656	92,286	350,683
Total For 00030 121 City Clerk					
Total Allocated	2,569,591	0	642,396	401,501	1,525,694



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	23,020	52.8677	261,558		261,558		261,558
131 City Attorney	3,489	8.0139	39,648		39,648	25,106	64,754
251 Information Technology	228	0.5236	2,590		2,590	1,640	4,230
181-9 FIRE-RESCUE	1,029	2.3640	11,696		11,696	7,406	19,102
190-1 POLICE	3,563	8.1825	40,482		40,482	25,634	66,116
201-9 PUBLIC WORKS	3,079	7.0728	34,992		34,992	22,158	57,150
281-4 BUILDING	7,379	16.9469	83,843		83,843	53,091	136,934
401 CIP	1,425	3.2735	16,195		16,195	10,255	26,450
920 CRA - COMMUNITY	328	0.7551	3,736		3,736	2,366	6,102
SubTotal	43,544	100.0000	494,740		494,740	147,656	642,396
Total	43,544	100.0000	494,740		494,740	147,656	642,396

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	1,882	93.7251	289,812		289,812	86,495	376,307
920 CRA - COMMUNITY	78	3.8845	12,011		12,011	3,585	15,596
980 ND - NON DEPARTMENTAL	48	2.3904	7,392		7,392	2,206	9,598
SubTotal	2,008	100.0000	309,215		309,215	92,286	401,501
Total	2,008	100.0000	309,215		309,215	92,286	401,501

Allocation Basis: Hours of Service by Department

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	1,175,011		1,175,011	350,683	1,525,694
SubTotal	100	100.0000	1,175,011		1,175,011	350,683	1,525,694
Total	100	100.0000	1,175,011		1,175,011	350,683	1,525,694

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	Legislative Services	General Government
121 City Clerk	261,558	261,558	0	0
131 City Attorney	64,754	64,754	0	0
251 Information Technology	4,230	4,230	0	0
111-5 COMMISSIONERS	376,307	0	376,307	0
181-9 FIRE-RESCUE	19,102	19,102	0	0
190-1 POLICE	66,116	66,116	0	0
201-9 PUBLIC WORKS	57,150	57,150	0	0
281-4 BUILDING	136,934	136,934	0	0
401 CIP	26,450	26,450	0	0
920 CRA - COMMUNITY	21,698	6,102	15,596	0
980 ND - NON	9,598	0	9,598	0
999 OTHER	1,525,694	0	0	1,525,694
Direct Billed	0	0	0	0
Total	2,569,591	642,396	401,501	1,525,694



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,203,179			9,203,179
Major Machinery and Equipment	0			
Depreciation	(45,970)			
Capital Outlay	0			
Total Deductions:	(45,970)			(45,970)
Building Depreciation	30,328		30,328	
Equipment Depreciation	20,367		20,367	
121 City Clerk	39,648	25,106	64,754	
131 City Attorney		1,022,234	1,022,234	
141 Civil Service Board		5,367	5,367	
150 City Manager's Office		33,961	33,961	
150.2 Agenda Coordination		29,246	29,246	
160 Finance - Director's Office		10,043	10,043	
161 Finance - General Accounting		18,107	18,107	
162 Finance - Treasury Management		11,268	11,268	
163 Finance - Financial System Services		6,561	6,561	
171-4 Human Resources		51,722	51,722	
231 Management and Budget		77,239	77,239	
243 GSA - Miami Riverside Center		129,667	129,667	
244 GSA - Graphics		1,749	1,749	
246 GSA - Light Fleet		2,164	2,164	
251 Information Technology		608,705	608,705	
261 Procurement		12,705	12,705	
271 Auditor General		15,821	15,821	
301-3 Risk Management		30,084	30,084	
431 Equal Opportunity & Diversity		6,258	6,258	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

Total Allocated Additions:	90,343	2,098,007	2,188,350	2,188,350
Total To Be Allocated:	9,247,552	2,098,007		11,345,559



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	5,422,786	0	5,422,786
Fringe Benefits	499,465	0	499,465
Other Expense & Cost			
Retirement Contribution	1,744,000	0	1,744,000
Life and Health Insurance	1,036,000	0	1,036,000
Workers' Compensation	94,000	0	94,000
Professional Service	98,258	0	98,258
Travel and Per Diem	8,047	0	8,047
Communications & Relations	0	0	0
Postage	2,122	0	2,122
Utility Services	0	0	0
Rentals and Leases	11,522	0	11,522
Insurance	23,000	0	23,000
Repair and Maintenance	84,058	0	84,058
Office Supplies & Minor Equipment	26,664	0	26,664
Publications, Subscriptions, & Membershi	107,287	0	107,287
*Major Machinery and Equipment	0	0	0
*Depreciation	45,970	45,970	0
*Capital Outlay	0	0	0
Departmental Totals			
Total Expenditures	9,203,179	45,970	9,157,209
Deductions			
Total Deductions	(45,970)	(45,970)	0
Functional Cost			
Functional Cost	9,157,209	0	9,157,209
Allocation Step 1			
Inbound- All Others	90,343	90,343	0
Reallocate Admin Costs	(90,343)	(90,343)	90,343
1st Allocation	9,247,552	0	9,247,552



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	2,098,007	2,098,007	0
Reallocate Admin Costs		(2,098,007)	2,098,007
2nd Allocation	2,098,007	0	2,098,007
Total For 00040 131 City Attorney			
Total Allocated	11,345,559	0	11,345,559



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	30	0.0779	7,201		7,201		7,201
131 City Attorney	4,386	11.0541	1,022,234		1,022,234		1,022,234
141 Civil Service Board	64	0.1625	15,032		15,032	3,837	18,869
150 City Manager's Office	990	2.4967	230,884		230,884	58,942	289,826
150.2 Agenda Coordination	1,340	3.3785	312,429		312,429	79,760	392,189
160 Finance - Director's Office	2,788	7.0279	649,911		649,911	165,916	815,827
171-4 Human Resources	974	2.4556	227,085		227,085	57,973	285,058
231 Management and Budget	518	1.3067	120,837		120,837	30,849	151,686
241 GSA - Administration	96	0.2440	22,559		22,559	5,759	28,318
251 Information Technology	35	0.0890	8,227		8,227	2,100	10,327
261 Procurement	522	1.3170	121,793		121,793	31,093	152,886
271 Auditor General	32	0.0819	7,574		7,574	1,934	9,508
301-3 Risk Management	494	1.2470	115,314		115,314	29,439	144,753
431 Equal Opportunity & Diversity	154	0.3889	35,960		35,960	9,180	45,140
371 Grants Administration	131	0.3314	30,646		30,646	7,824	38,470
101 MAYOR	230	0.5819	53,812		53,812	13,738	67,550
111-5 COMMISSIONERS	1,377	3.4702	320,912		320,912	81,926	402,838
151 NET - NEIGHBORHOOD	218	0.5509	50,945		50,945	13,006	63,951
152 CODE COMPLIANCE	1,534	3.8674	357,641		357,641	91,302	448,943
181-9 FIRE-RESCUE	1,376	3.4695	320,842		320,842	81,908	402,750
190-1 POLICE	7,097	17.8854	1,653,967		1,653,967	422,239	2,076,206
201-9 PUBLIC WORKS	3,822	9.6325	890,769		890,769	227,405	1,118,174
211-3 SOLID WASTE	1,105	2.7860	257,638		257,638	65,773	323,411
221 DEPT OF REAL ESTATE & ASSET	1,616	4.0731	376,658		376,658	96,157	472,815
281-4 BUILDING	1,161	2.9282	270,782		270,782	69,128	339,910



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
291-8 PARKS & RECREATION	1,395	3.5161	325,153		325,153	83,009	408,162
342 ZONING	940	2.3712	219,278		219,278	55,980	275,258
351-5 PLANNING	1,473	3.7134	343,401		343,401	87,667	431,068
381 COMMUNICATIONS	86	0.2172	20,089		20,089	5,129	25,218
401 CIP	559	1.4105	130,439		130,439	33,300	163,739
441 OFFICE OF RESILIENCY AND	34	0.0862	7,970		7,970	2,035	10,005
450 HUMAN SERVICES	126	0.3193	29,528		29,528	7,538	37,066
910 CD-COMMUNITY & ECONOMIC	1,296	3.2679	302,198		302,198	77,148	379,346
920 CRA - COMMUNITY	347	0.8747	80,892		80,892	20,651	101,543
940 VIRGINIA KEY	21	0.0532	4,917		4,917	1,255	6,172
950 CIVILIAN INVESTIGATIVE PANEL	63	0.1603	14,822		14,822	3,784	18,606
960 PENSION	2	0.0055	513		513	131	644
970 COMPONENT UNITS	1,230	3.1003	286,700		286,700	73,192	359,892
SubTotal	39,680	100.0000	9,247,552		9,247,552	2,098,007	11,345,559
Total	39,680	100.0000	9,247,552		9,247,552	2,098,007	11,345,559

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	7,201	7,201
131 City Attorney	1,022,234	1,022,234
141 Civil Service Board	18,869	18,869
150 City Manager's Office	289,826	289,826
150.2 Agenda Coordination	392,189	392,189
160 Finance - Director's Office	815,827	815,827
171-4 Human Resources	285,058	285,058
231 Management and Budget	151,686	151,686
241 GSA - Administration	28,318	28,318
251 Information Technology	10,327	10,327
261 Procurement	152,886	152,886
271 Auditor General	9,508	9,508
301-3 Risk Management	144,753	144,753
431 Equal Opportunity &	45,140	45,140
371 Grants Administration	38,470	38,470
101 MAYOR	67,550	67,550
111-5 COMMISSIONERS	402,838	402,838
151 NET - NEIGHBORHOOD	63,951	63,951
152 CODE COMPLIANCE	448,943	448,943
181-9 FIRE-RESCUE	402,750	402,750
190-1 POLICE	2,076,206	2,076,206
201-9 PUBLIC WORKS	1,118,174	1,118,174
211-3 SOLID WASTE	323,411	323,411
221 DEPT OF REAL ESTATE	472,815	472,815
281-4 BUILDING	339,910	339,910
291-8 PARKS &	408,162	408,162
342 ZONING	275,258	275,258
351-5 PLANNING	431,068	431,068
381 COMMUNICATIONS	25,218	25,218
401 CIP	163,739	163,739
441 OFFICE OF RESILIENCY	10,005	10,005
450 HUMAN SERVICES	37,066	37,066
910 CD-COMMUNITY &	379,346	379,346



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
920 CRA - COMMUNITY	101,543	101,543
940 VIRGINIA KEY	6,172	6,172
950 CIVILIAN	18,606	18,606
960 PENSION	644	644
970 COMPONENT UNITS	359,892	359,892
Direct Billed	0	0
Total	11,345,559	11,345,559



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	453,613			453,613
Building Depreciation	3,013		3,013	
131 City Attorney	15,032	3,837	18,869	
141 Civil Service Board		575	575	
150 City Manager's Office		3,639	3,639	
160 Finance - Director's Office		1,076	1,076	
161 Finance - General Accounting		3,882	3,882	
162 Finance - Treasury Management		4,426	4,426	
163 Finance - Financial System Services		1,436	1,436	
171-4 Human Resources		5,630	5,630	
243 GSA - Miami Riverside Center		12,896	12,896	
244 GSA - Graphics		219	219	
251 Information Technology		15,901	15,901	
261 Procurement		2,666	2,666	
271 Auditor General		759	759	
301-3 Risk Management		3,175	3,175	
431 Equal Opportunity & Diversity		670	670	
Total Allocated Additions:	18,045	60,787	78,832	78,832
Total To Be Allocated:	471,658	60,787		532,445



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
Wages & Benefits			
Salaries	277,103	0	277,103
Fringe Benefits	25,838	0	25,838
Other Expense & Cost			
Retirement Contribution	81,000	0	81,000
Life and Health Insurance	39,000	0	39,000
Workers' Compensation	6,000	0	6,000
Professional Service	15,895	0	15,895
Travel and Per Diem	398	0	398
Postage	33	0	33
Rentals and Leases	684	0	684
Insurance	1,000	0	1,000
Repair and Maintenance	5,000	0	5,000
Printing and Graphics	133	0	133
Other Current Charge	186	0	186
Office Supplies & Minor Equipment	545	0	545
Publications, Subscriptions, & Membershi	798	0	798
Departmental Totals			
Total Expenditures	453,613	0	453,613
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	453,613	0	453,613
Allocation Step 1			
Inbound- All Others	18,045	18,045	0
Reallocate Admin Costs		(18,045)	18,045
1st Allocation	471,658	0	471,658



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	60,787	60,787	0
Reallocate Admin Costs		(60,787)	60,787
2nd Allocation	60,787	0	60,787
Total For 00050 141 Civil Service Board			
Total Allocated	532,445	0	532,445



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	1,150		1,150		1,150
131 City Attorney	56	1.1380	5,367		5,367		5,367
141 Civil Service Board	6	0.1219	575		575		575
150 City Manager's Office	15	0.3048	1,438		1,438	188	1,626
150.2 Agenda Coordination	3	0.0610	288		288	38	326
160 Finance - Director's Office	10	0.2032	958		958	125	1,083
161 Finance - General Accounting	22	0.4471	2,109		2,109	276	2,385
162 Finance - Treasury Management	26	0.5283	2,492		2,492	326	2,818
163 Finance - Financial System Services	2	0.0406	192		192	25	217
171-4 Human Resources	39	0.7925	3,738		3,738	489	4,227
231 Management and Budget	17	0.3455	1,629		1,629	213	1,842
241 GSA - Administration	7	0.1422	671		671	88	759
243 GSA - Miami Riverside Center	8	0.1626	767		767	100	867
244 GSA - Graphics	5	0.1016	479		479	63	542
246 GSA - Light Fleet	34	0.6909	3,259		3,259	426	3,685
247 GSA - Heavy Fleet	35	0.7112	3,355		3,355	439	3,794
251 Information Technology	80	1.6257	7,668		7,668	1,003	8,671
261 Procurement	19	0.3861	1,821		1,821	238	2,059
271 Auditor General	8	0.1626	767		767	100	867
301-3 Risk Management	18	0.3658	1,725		1,725	226	1,951
431 Equal Opportunity & Diversity	3	0.0610	288		288	38	326
371 Grants Administration	11	0.2235	1,054		1,054	138	1,192
101 MAYOR	9	0.1829	863		863	113	976
111-5 COMMISSIONERS	34	0.6909	3,259		3,259	426	3,685
151 NET - NEIGHBORHOOD	77	1.5647	7,380		7,380	966	8,346



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	5,559		5,559	727	6,286
181-9 FIRE-RESCUE	850	17.2729	81,469		81,469	10,660	92,129
190-1 POLICE	1,784	36.2526	170,987		170,987	22,374	193,361
201-9 PUBLIC WORKS	140	2.8450	13,418		13,418	1,756	15,174
211-3 SOLID WASTE	202	4.1049	19,361		19,361	2,533	21,894
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	4,792		4,792	627	5,419
242 GSA PROPERTY MNGT	38	0.7722	3,642		3,642	477	4,119
245 GSA COMMUNICATIONS SERVICES	8	0.1626	767		767	100	867
281-4 BUILDING	107	2.1744	10,256		10,256	1,342	11,598
291-8 PARKS & RECREATION	890	18.0858	85,303		85,303	11,162	96,465
342 ZONING	21	0.4267	2,013		2,013	263	2,276
351-5 PLANNING	41	0.8332	3,930		3,930	514	4,444
381 COMMUNICATIONS	17	0.3455	1,629		1,629	213	1,842
401 CIP	42	0.8535	4,026		4,026	527	4,553
441 OFFICE OF RESILIENCY AND	5	0.1016	479		479	63	542
450 HUMAN SERVICES	64	1.3005	6,134		6,134	803	6,937
910 CD-COMMUNITY & ECONOMIC	33	0.6706	3,163		3,163	414	3,577
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	575		575	75	650
980 ND - NON DEPARTMENTAL	9	0.1829	863		863	113	976
SubTotal	4,921	100.0000	471,658		471,658	60,787	532,445
Total	4,921	100.0000	471,658		471,658	60,787	532,445



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	1,150	1,150
131 City Attorney	5,367	5,367
141 Civil Service Board	575	575
150 City Manager's Office	1,626	1,626
150.2 Agenda Coordination	326	326
160 Finance - Director's Office	1,083	1,083
161 Finance - General	2,385	2,385
162 Finance - Treasury	2,818	2,818
163 Finance - Financial	217	217
171-4 Human Resources	4,227	4,227
231 Management and Budget	1,842	1,842
241 GSA - Administration	759	759
243 GSA - Miami Riverside	867	867
244 GSA - Graphics	542	542
246 GSA - Light Fleet	3,685	3,685
247 GSA - Heavy Fleet	3,794	3,794
251 Information Technology	8,671	8,671
261 Procurement	2,059	2,059
271 Auditor General	867	867
301-3 Risk Management	1,951	1,951
431 Equal Opportunity &	326	326
371 Grants Administration	1,192	1,192
101 MAYOR	976	976
111-5 COMMISSIONERS	3,685	3,685
151 NET - NEIGHBORHOOD	8,346	8,346
152 CODE COMPLIANCE	6,286	6,286
181-9 FIRE-RESCUE	92,129	92,129
190-1 POLICE	193,361	193,361
201-9 PUBLIC WORKS	15,174	15,174
211-3 SOLID WASTE	21,894	21,894
221 DEPT OF REAL ESTATE	5,419	5,419
242 GSA PROPERTY MNGT	4,119	4,119
245 GSA	867	867



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
281-4 BUILDING	11,598	11,598
291-8 PARKS &	96,465	96,465
342 ZONING	2,276	2,276
351-5 PLANNING	4,444	4,444
381 COMMUNICATIONS	1,842	1,842
401 CIP	4,553	4,553
441 OFFICE OF RESILIENCY	542	542
450 HUMAN SERVICES	6,937	6,937
910 CD-COMMUNITY &	3,577	3,577
950 CIVILIAN	650	650
980 ND - NON	976	976
Direct Billed	0	0
Total	532,445	532,445



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,756,197			2,756,197
Major Machinery and Equipment	0			
Transfers and Others	(19,257)			
Depreciation	(9,677)			
Total Deductions:	(28,934)			(28,934)
Building Depreciation	14,995		14,995	
Equipment Depreciation	9,785		9,785	
131 City Attorney	230,884	58,942	289,826	
141 Civil Service Board	1,438	188	1,626	
150 City Manager's Office		9,097	9,097	
150.2 Agenda Coordination		12,407	12,407	
160 Finance - Director's Office		2,690	2,690	
161 Finance - General Accounting		12,289	12,289	
162 Finance - Treasury Management		14,441	14,441	
163 Finance - Financial System Services		3,667	3,667	
171-4 Human Resources		13,880	13,880	
243 GSA - Miami Riverside Center		64,177	64,177	
244 GSA - Graphics		4,926	4,926	
251 Information Technology		125,115	125,115	
261 Procurement		28,702	28,702	
271 Auditor General		6,516	6,516	
301-3 Risk Management		7,961	7,961	
431 Equal Opportunity & Diversity		1,676	1,676	
Total Allocated Additions:	257,102	366,674	623,776	623,776
Total To Be Allocated:	2,984,365	366,674		3,351,039



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Wages & Benefits			
Salaries	1,884,283	0	1,884,283
Fringe Benefits	190,541	0	190,541
Other Expense & Cost			
Retirement Contribution	257,000	0	257,000
Life and Health Insurance	196,000	0	196,000
Workers' Compensation	32,000	0	32,000
Professional Service	24,249	0	24,249
Communications and Related Services	2,042	0	2,042
Travel and Per Diem	35,847	0	35,847
Postage	240	0	240
Rentals and Leases	2,806	0	2,806
Insurance	8,000	0	8,000
Repair and Maintenance	35,000	0	35,000
Advertising and Relations	251	0	251
Promotional Activities	0	0	0
Other Current Charge	5,062	0	5,062
Office Supplies & Minor Equipment	53,377	0	53,377
Other Materials & Supplies	0	0	0
Publications, Subscriptions, & Membershi	565	0	565
*Major Machinery and Equipment	0	0	0
*Transfers and Others	19,257	19,257	0
*Depreciation	9,677	9,677	0
Departmental Totals			
Total Expenditures	2,756,197	28,934	2,727,263
Deductions			
Total Deductions	(28,934)	(28,934)	0
Functional Cost			
Functional Cost	2,727,263	0	2,727,263



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
Allocation Step 1			
Inbound- All Others	257,102	257,102	0
Reallocate Admin Costs		(257,102)	257,102
1st Allocation	2,984,365	0	2,984,365
Allocation Step 2			
Inbound- All Others	366,674	366,674	0
Reallocate Admin Costs		(366,674)	366,674
2nd Allocation	366,674	0	366,674
Total For 00060 150 City Manager's Office			
Total Allocated	3,351,039	0	3,351,039



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	7,277		7,277		7,277
131 City Attorney	56	1.1380	33,961		33,961		33,961
141 Civil Service Board	6	0.1219	3,639		3,639		3,639
150 City Manager's Office	15	0.3048	9,097		9,097		9,097
150.2 Agenda Coordination	3	0.0610	1,819		1,819	228	2,047
160 Finance - Director's Office	10	0.2032	6,065		6,065	759	6,824
161 Finance - General Accounting	22	0.4471	13,342		13,342	1,669	15,011
162 Finance - Treasury Management	26	0.5283	15,768		15,768	1,973	17,741
163 Finance - Financial System Services	2	0.0406	1,213		1,213	152	1,365
171-4 Human Resources	39	0.7925	23,652		23,652	2,959	26,611
231 Management and Budget	17	0.3455	10,310		10,310	1,290	11,600
241 GSA - Administration	7	0.1422	4,245		4,245	531	4,776
243 GSA - Miami Riverside Center	8	0.1626	4,852		4,852	607	5,459
244 GSA - Graphics	5	0.1016	3,032		3,032	379	3,411
246 GSA - Light Fleet	34	0.6909	20,619		20,619	2,580	23,199
247 GSA - Heavy Fleet	35	0.7112	21,226		21,226	2,656	23,882
251 Information Technology	80	1.6257	48,516		48,516	6,071	54,587
261 Procurement	19	0.3861	11,523		11,523	1,442	12,965
271 Auditor General	8	0.1626	4,852		4,852	607	5,459
301-3 Risk Management	18	0.3658	10,916		10,916	1,366	12,282
431 Equal Opportunity & Diversity	3	0.0610	1,819		1,819	228	2,047
371 Grants Administration	11	0.2235	6,671		6,671	835	7,506
101 MAYOR	9	0.1829	5,458		5,458	683	6,141
111-5 COMMISSIONERS	34	0.6909	20,619		20,619	2,580	23,199
151 NET - NEIGHBORHOOD	77	1.5647	46,697		46,697	5,843	52,540



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	35,174		35,174	4,401	39,575
181-9 FIRE-RESCUE	850	17.2729	515,487		515,487	64,502	579,989
190-1 POLICE	1,784	36.2526	1,081,915		1,081,915	135,378	1,217,293
201-9 PUBLIC WORKS	140	2.8450	84,904		84,904	10,624	95,528
211-3 SOLID WASTE	202	4.1049	122,504		122,504	15,329	137,833
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	30,323		30,323	3,794	34,117
242 GSA PROPERTY MNGT	38	0.7722	23,045		23,045	2,884	25,929
245 GSA COMMUNICATIONS SERVICES	8	0.1626	4,852		4,852	607	5,459
281-4 BUILDING	107	2.1744	64,891		64,891	8,120	73,011
291-8 PARKS & RECREATION	890	18.0858	539,745		539,745	67,537	607,282
342 ZONING	21	0.4267	12,736		12,736	1,594	14,330
351-5 PLANNING	41	0.8332	24,865		24,865	3,111	27,976
381 COMMUNICATIONS	17	0.3455	10,310		10,310	1,290	11,600
401 CIP	42	0.8535	25,471		25,471	3,187	28,658
441 OFFICE OF RESILIENCY AND	5	0.1016	3,032		3,032	379	3,411
450 HUMAN SERVICES	64	1.3005	38,813		38,813	4,857	43,670
910 CD-COMMUNITY & ECONOMIC	33	0.6706	20,013		20,013	2,504	22,517
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	3,639		3,639	455	4,094
980 ND - NON DEPARTMENTAL	9	0.1829	5,458		5,458	683	6,141
SubTotal	4,921	100.0000	2,984,365		2,984,365	366,674	3,351,039
Total	4,921	100.0000	2,984,365		2,984,365	366,674	3,351,039



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	7,277	7,277
131 City Attorney	33,961	33,961
141 Civil Service Board	3,639	3,639
150 City Manager's Office	9,097	9,097
150.2 Agenda Coordination	2,047	2,047
160 Finance - Director's Office	6,824	6,824
161 Finance - General	15,011	15,011
162 Finance - Treasury	17,741	17,741
163 Finance - Financial	1,365	1,365
171-4 Human Resources	26,611	26,611
231 Management and Budget	11,600	11,600
241 GSA - Administration	4,776	4,776
243 GSA - Miami Riverside	5,459	5,459
244 GSA - Graphics	3,411	3,411
246 GSA - Light Fleet	23,199	23,199
247 GSA - Heavy Fleet	23,882	23,882
251 Information Technology	54,587	54,587
261 Procurement	12,965	12,965
271 Auditor General	5,459	5,459
301-3 Risk Management	12,282	12,282
431 Equal Opportunity &	2,047	2,047
371 Grants Administration	7,506	7,506
101 MAYOR	6,141	6,141
111-5 COMMISSIONERS	23,199	23,199
151 NET - NEIGHBORHOOD	52,540	52,540
152 CODE COMPLIANCE	39,575	39,575
181-9 FIRE-RESCUE	579,989	579,989
190-1 POLICE	1,217,293	1,217,293
201-9 PUBLIC WORKS	95,528	95,528
211-3 SOLID WASTE	137,833	137,833
221 DEPT OF REAL ESTATE	34,117	34,117
242 GSA PROPERTY MNGT	25,929	25,929
245 GSA	5,459	5,459



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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
281-4 BUILDING	73,011	73,011
291-8 PARKS &	607,282	607,282
342 ZONING	14,330	14,330
351-5 PLANNING	27,976	27,976
381 COMMUNICATIONS	11,600	11,600
401 CIP	28,658	28,658
441 OFFICE OF RESILIENCY	3,411	3,411
450 HUMAN SERVICES	43,670	43,670
910 CD-COMMUNITY &	22,517	22,517
950 CIVILIAN	4,094	4,094
980 ND - NON	6,141	6,141
Direct Billed	0	0
Total	3,351,039	3,351,039



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	354,734			354,734
Depreciation	0			
Total Deductions:	0			0
Building Depreciation	724		724	
131 City Attorney	312,429	79,760	392,189	
141 Civil Service Board	288	38	326	
150 City Manager's Office	1,819	228	2,047	
160 Finance - Director's Office		538	538	
161 Finance - General Accounting		2,574	2,574	
162 Finance - Treasury Management		3,445	3,445	
163 Finance - Financial System Services		959	959	
171-4 Human Resources		3,010	3,010	
243 GSA - Miami Riverside Center		3,096	3,096	
244 GSA - Graphics		69,191	69,191	
251 Information Technology		21,619	21,619	
261 Procurement		1,666	1,666	
271 Auditor General		717	717	
301-3 Risk Management		1,587	1,587	
431 Equal Opportunity & Diversity		335	335	
Total Allocated Additions:	315,260	188,763	504,023	504,023
Total To Be Allocated:	669,994	188,763		858,757



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
Wages & Benefits			
Salaries & Wages	158,586	0	158,586
Fringe Benefits	23,521	0	23,521
Other Expense & Cost			
Retirement Contribution	100,000	0	100,000
Life and Health Insurance	59,000	0	59,000
Workers' Compensation	6,000	0	6,000
Communications and Relations	0	0	0
Postage	0	0	0
Rentals and Leases	1,147	0	1,147
Insurance	1,000	0	1,000
Repair and Maintenance	4,000	0	4,000
Office Supplies & Minor Equipment	1,480	0	1,480
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	354,734	0	354,734
Deductions			
Total Deductions	0	0	0
Functional Cost	354,734	0	354,734
Allocation Step 1			
Inbound- All Others	315,260	315,260	0
Reallocate Admin Costs		(315,260)	315,260
1st Allocation	669,994	0	669,994
Allocation Step 2			
Inbound- All Others	188,763	188,763	0
Reallocate Admin Costs		(188,763)	188,763
2nd Allocation	188,763	0	188,763



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	858,757	0	858,757



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	141	18.6508	124,959		124,959		124,959
131 City Attorney	33	4.3651	29,246		29,246		29,246
150 City Manager's Office	14	1.8519	12,407		12,407		12,407
160 Finance - Director's Office	5	0.6614	4,431		4,431	1,662	6,093
171-4 Human Resources	5	0.6614	4,431		4,431	1,662	6,093
231 Management and Budget	29	3.8360	25,701		25,701	9,638	35,339
241 GSA - Administration	1	0.1323	886		886	332	1,218
261 Procurement	7	0.9259	6,204		6,204	2,326	8,530
301-3 Risk Management	8	1.0582	7,090		7,090	2,659	9,749
371 Grants Administration	16	2.1164	14,180		14,180	5,317	19,497
111-5 COMMISSIONERS	202	26.7192	179,021		179,021	67,130	246,151
181-9 FIRE-RESCUE	12	1.5873	10,635		10,635	3,988	14,623
190-1 POLICE	35	4.6296	31,018		31,018	11,632	42,650
201-9 PUBLIC WORKS	28	3.7037	24,815		24,815	9,305	34,120
211-3 SOLID WASTE	3	0.3968	2,659		2,659	997	3,656
221 DEPT OF REAL ESTATE & ASSET	43	5.6878	38,108		38,108	14,290	52,398
281-4 BUILDING	1	0.1323	886		886	332	1,218
291-8 PARKS & RECREATION	4	0.5291	3,545		3,545	1,329	4,874
342 ZONING	1	0.1323	886		886	332	1,218
351-5 PLANNING	64	8.4656	56,719		56,719	21,269	77,988
401 CIP	20	2.6455	17,725		17,725	6,647	24,372
441 OFFICE OF RESILIENCY AND	1	0.1323	886		886	332	1,218
450 HUMAN SERVICES	14	1.8519	12,407		12,407	4,653	17,060
910 CD-COMMUNITY & ECONOMIC	41	5.4233	36,336		36,336	13,625	49,961
920 CRA - COMMUNITY	6	0.7937	5,317		5,317	1,994	7,311



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 150.2 Agenda Coordination**

Activity - Agenda Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
930 LIBERTY CITY	2	0.2646	1,772		1,772	665	2,437
940 VIRGINIA KEY	2	0.2646	1,772		1,772	665	2,437
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1323	886		886	332	1,218
960 PENSION	3	0.3968	2,659		2,659	997	3,656
970 COMPONENT UNITS	14	1.8519	12,407		12,407	4,653	17,060
SubTotal	756	100.0000	669,994		669,994	188,763	858,757
Total	756	100.0000	669,994		669,994	188,763	858,757

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	124,959	124,959
131 City Attorney	29,246	29,246
150 City Manager's Office	12,407	12,407
160 Finance - Director's Office	6,093	6,093
171-4 Human Resources	6,093	6,093
231 Management and Budget	35,339	35,339
241 GSA - Administration	1,218	1,218
261 Procurement	8,530	8,530
301-3 Risk Management	9,749	9,749
371 Grants Administration	19,497	19,497
111-5 COMMISSIONERS	246,151	246,151
181-9 FIRE-RESCUE	14,623	14,623
190-1 POLICE	42,650	42,650
201-9 PUBLIC WORKS	34,120	34,120
211-3 SOLID WASTE	3,656	3,656
221 DEPT OF REAL ESTATE	52,398	52,398
281-4 BUILDING	1,218	1,218
291-8 PARKS &	4,874	4,874
342 ZONING	1,218	1,218
351-5 PLANNING	77,988	77,988
401 CIP	24,372	24,372
441 OFFICE OF RESILIENCY	1,218	1,218
450 HUMAN SERVICES	17,060	17,060
910 CD-COMMUNITY &	49,961	49,961
920 CRA - COMMUNITY	7,311	7,311
930 LIBERTY CITY	2,437	2,437
940 VIRGINIA KEY	2,437	2,437
950 CIVILIAN	1,218	1,218
960 PENSION	3,656	3,656
970 COMPONENT UNITS	17,060	17,060



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	<u>858,757</u>	<u>858,757</u>



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,151,205			2,151,205
Major Machinery and Equipment	(96,434)			
Depreciation	(50,007)			
Transfers and Others	0			
Total Deductions:	(146,441)			(146,441)
Building Depreciation	3,611		3,611	
Equipment Depreciation	4,563		4,563	
131 City Attorney	649,911	165,916	815,827	
141 Civil Service Board	958	125	1,083	
150 City Manager's Office	6,065	759	6,824	
150.2 Agenda Coordination	4,431	1,662	6,093	
160 Finance - Director's Office		1,793	1,793	
161 Finance - General Accounting		12,888	12,888	
162 Finance - Treasury Management		6,938	6,938	
163 Finance - Financial System Services		3,663	3,663	
171-4 Human Resources		9,946	9,946	
231 Management and Budget		334,700	334,700	
243 GSA - Miami Riverside Center		18,920	18,920	
244 GSA - Graphics		5,436	5,436	
251 Information Technology		38,173	38,173	
261 Procurement		23,886	23,886	
271 Auditor General		3,380	3,380	
301-3 Risk Management		5,292	5,292	
431 Equal Opportunity & Diversity		1,117	1,117	
Total Allocated Additions:	669,539	634,594	1,304,133	1,304,133
Total To Be Allocated:	2,674,303	634,594		3,308,897



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
Wages & Benefits				
Salaries	743,545	0	498,175	245,370
Fringe Benefits	74,937	0	50,208	24,729
Other Expense & Cost				
Retirement Contribution	278,000	0	186,260	91,740
Life and Health Insurance	137,000	0	91,790	45,210
Workers' Compensation	20,000	0	13,400	6,600
Professional Service	545,975	0	365,803	180,172
Travel and Per Diem	8,519	0	5,708	2,811
Postage	3,174	0	2,127	1,047
Rentals and Leases	730	0	489	241
Insurance	26,000	0	17,420	8,580
Repair and Maintenance	100,000	0	67,000	33,000
Advertising and Relations	0	0	0	0
Other Current Charges	9,287	0	6,222	3,065
Office Supplies & Minor Equipment	32,578	0	21,827	10,751
Publications, Subscriptions, & Membershi	25,019	0	16,763	8,256
*Major Machinery and Equipment	96,434	96,434	0	0
*Depreciation	50,007	50,007	0	0
*Transfers and Others	0	0	0	0
Departmental Totals				
Total Expenditures	2,151,205	146,441	1,343,192	661,572
Deductions				
Total Deductions	(146,441)	(146,441)	0	0
Functional Cost				
Functional Cost	2,004,764	0	1,343,192	661,572
Allocation Step 1				
Inbound- All Others	669,539	669,539	0	0
Reallocate Admin Costs		(669,539)	448,591	220,948
1st Allocation	2,674,303	0	1,791,783	882,520



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
Allocation Step 2				
Inbound- All Others	634,594	634,594	0	0
Reallocate Admin Costs		(634,594)	425,178	209,416
2nd Allocation	634,594	0	425,178	209,416
Total For 00070 160 Finance - Director's Office				
Total Allocated	3,308,897	0	2,216,961	1,091,936



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	1,775,685	47.9209	858,639		858,639	203,749	1,062,388
162 Finance - Treasury Management	1,700,751	45.8987	822,405		822,405	195,151	1,017,556
163 Finance - Financial System Services	229,011	6.1804	110,739		110,739	26,278	137,017
SubTotal	3,705,448	100.0000	1,791,783		1,791,783	425,178	2,216,961
Total	3,705,448	100.0000	1,791,783		1,791,783	425,178	2,216,961

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	2,152		2,152		2,152
131 City Attorney	56	1.1380	10,043		10,043		10,043
141 Civil Service Board	6	0.1219	1,076		1,076		1,076
150 City Manager's Office	15	0.3048	2,690		2,690		2,690
150.2 Agenda Coordination	3	0.0610	538		538		538
160 Finance - Director's Office	10	0.2032	1,793		1,793		1,793
161 Finance - General Accounting	22	0.4471	3,945		3,945	956	4,901
162 Finance - Treasury Management	26	0.5283	4,663		4,663	1,130	5,793
163 Finance - Financial System Services	2	0.0406	359		359	87	446
171-4 Human Resources	39	0.7925	6,994		6,994	1,695	8,689
231 Management and Budget	17	0.3455	3,049		3,049	739	3,788
241 GSA - Administration	7	0.1422	1,255		1,255	304	1,559
243 GSA - Miami Riverside Center	8	0.1626	1,435		1,435	348	1,783
244 GSA - Graphics	5	0.1016	897		897	217	1,114
246 GSA - Light Fleet	34	0.6909	6,097		6,097	1,478	7,575
247 GSA - Heavy Fleet	35	0.7112	6,277		6,277	1,521	7,798
251 Information Technology	80	1.6257	14,347		14,347	3,477	17,824
261 Procurement	19	0.3861	3,407		3,407	826	4,233
271 Auditor General	8	0.1626	1,435		1,435	348	1,783
301-3 Risk Management	18	0.3658	3,228		3,228	782	4,010
431 Equal Opportunity & Diversity	3	0.0610	538		538	130	668
371 Grants Administration	11	0.2235	1,973		1,973	478	2,451
101 MAYOR	9	0.1829	1,614		1,614	391	2,005
111-5 COMMISSIONERS	34	0.6909	6,097		6,097	1,478	7,575
151 NET - NEIGHBORHOOD	77	1.5647	13,809		13,809	3,346	17,155



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	10,402		10,402	2,520	12,922
181-9 FIRE-RESCUE	850	17.2729	152,437		152,437	36,938	189,375
190-1 POLICE	1,784	36.2526	319,938		319,938	77,524	397,462
201-9 PUBLIC WORKS	140	2.8450	25,107		25,107	6,084	31,191
211-3 SOLID WASTE	202	4.1049	36,226		36,226	8,778	45,004
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	8,967		8,967	2,173	11,140
242 GSA PROPERTY MNGT	38	0.7722	6,815		6,815	1,651	8,466
245 GSA COMMUNICATIONS SERVICES	8	0.1626	1,435		1,435	348	1,783
281-4 BUILDING	107	2.1744	19,189		19,189	4,650	23,839
291-8 PARKS & RECREATION	890	18.0858	159,610		159,610	38,676	198,286
342 ZONING	21	0.4267	3,766		3,766	913	4,679
351-5 PLANNING	41	0.8332	7,353		7,353	1,782	9,135
381 COMMUNICATIONS	17	0.3455	3,049		3,049	739	3,788
401 CIP	42	0.8535	7,532		7,532	1,825	9,357
441 OFFICE OF RESILIENCY AND	5	0.1016	897		897	217	1,114
450 HUMAN SERVICES	64	1.3005	11,478		11,478	2,781	14,259
910 CD-COMMUNITY & ECONOMIC	33	0.6706	5,918		5,918	1,434	7,352
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	1,076		1,076	261	1,337
980 ND - NON DEPARTMENTAL	9	0.1829	1,614		1,614	391	2,005
SubTotal	4,921	100.0000	882,520		882,520	209,416	1,091,936
Total	4,921	100.0000	882,520		882,520	209,416	1,091,936



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,152	0	2,152
131 City Attorney	10,043	0	10,043
141 Civil Service Board	1,076	0	1,076
150 City Manager's Office	2,690	0	2,690
150.2 Agenda Coordination	538	0	538
160 Finance - Director's Office	1,793	0	1,793
161 Finance - General	1,067,289	1,062,388	4,901
162 Finance - Treasury	1,023,349	1,017,556	5,793
163 Finance - Financial	137,463	137,017	446
171-4 Human Resources	8,689	0	8,689
231 Management and Budget	3,788	0	3,788
241 GSA - Administration	1,559	0	1,559
243 GSA - Miami Riverside	1,783	0	1,783
244 GSA - Graphics	1,114	0	1,114
246 GSA - Light Fleet	7,575	0	7,575
247 GSA - Heavy Fleet	7,798	0	7,798
251 Information Technology	17,824	0	17,824
261 Procurement	4,233	0	4,233
271 Auditor General	1,783	0	1,783
301-3 Risk Management	4,010	0	4,010
431 Equal Opportunity &	668	0	668
371 Grants Administration	2,451	0	2,451
101 MAYOR	2,005	0	2,005
111-5 COMMISSIONERS	7,575	0	7,575
151 NET - NEIGHBORHOOD	17,155	0	17,155
152 CODE COMPLIANCE	12,922	0	12,922
181-9 FIRE-RESCUE	189,375	0	189,375
190-1 POLICE	397,462	0	397,462
201-9 PUBLIC WORKS	31,191	0	31,191
211-3 SOLID WASTE	45,004	0	45,004
221 DEPT OF REAL ESTATE	11,140	0	11,140
242 GSA PROPERTY MNGT	8,466	0	8,466
245 GSA	1,783	0	1,783



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
281-4 BUILDING	23,839	0	23,839
291-8 PARKS &	198,286	0	198,286
342 ZONING	4,679	0	4,679
351-5 PLANNING	9,135	0	9,135
381 COMMUNICATIONS	3,788	0	3,788
401 CIP	9,357	0	9,357
441 OFFICE OF RESILIENCY	1,114	0	1,114
450 HUMAN SERVICES	14,259	0	14,259
910 CD-COMMUNITY &	7,352	0	7,352
950 CIVILIAN	1,337	0	1,337
980 ND - NON	2,005	0	2,005
Direct Billed	0	0	0
Total	3,308,897	2,216,961	1,091,936



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,431,479			27,431,479
Depreciation	(24,176,345)			
Total Deductions:	(24,176,345)			(24,176,345)
Building Depreciation	26,481		26,481	
Equipment Depreciation	31,944		31,944	
141 Civil Service Board	2,109	276	2,385	
150 City Manager's Office	13,342	1,669	15,011	
160 Finance - Director's Office	862,584	204,705	1,067,289	
161 Finance - General Accounting		200,579	200,579	
162 Finance - Treasury Management		3,653	3,653	
163 Finance - Financial System Services		8,072	8,072	
171-4 Human Resources		22,763	22,763	
243 GSA - Miami Riverside Center		113,219	113,219	
244 GSA - Graphics		1,870	1,870	
251 Information Technology		195,906	195,906	
261 Procurement		2,915	2,915	
271 Auditor General		5,513	5,513	
301-3 Risk Management		11,640	11,640	
431 Equal Opportunity & Diversity		2,458	2,458	
Total Allocated Additions:	936,460	775,238	1,711,698	1,711,698
Total To Be Allocated:	4,191,594	775,238		4,966,832



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
Wages & Benefits					
Salaries	1,769,236	0	336,155	336,155	300,770
Fringe Benefits	148,462	0	28,208	28,208	25,239
Other Expense & Cost					
Retirement Contribution	697,000	0	132,430	132,430	118,490
Life and Health Insurance	411,000	0	78,090	78,090	69,870
Workers' Compensation	55,000	0	10,450	10,450	9,350
Professional Services	139,026	0	26,415	26,415	23,634
Travel and Per Diem	1,157	0	220	220	197
Postage	7,510	0	1,427	1,427	1,277
Rentals and Leases	1,817	0	345	345	309
Repair and Maintenance	22,600	0	4,294	4,294	3,842
Office Supplies & Minor Equipment	0	0	0	0	0
Publications, Subscriptions, & Membershi	544	0	103	103	92
Transfer and Others	1,782	0	339	339	303
*Depreciation	24,176,345	24,176,345	0	0	0
Departmental Totals					
Total Expenditures	27,431,479	24,176,345	618,476	618,476	553,373
Deductions					
Total Deductions	(24,176,345)	(24,176,345)	0	0	0
Functional Cost					
Functional Cost	3,255,134	0	618,476	618,476	553,373
Allocation Step 1					
Inbound- All Others	936,460	936,460	0	0	0
Reallocate Admin Costs		(936,460)	177,927	177,927	159,198
1st Allocation	4,191,594	0	796,403	796,403	712,571
Allocation Step 2					
Inbound- All Others	775,238	775,238	0	0	0
Reallocate Admin Costs		(775,238)	147,295	147,295	131,790
2nd Allocation	775,238	0	147,295	147,295	131,790



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	4,966,832	0	943,698	943,698	844,361



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
Wages & Benefits			
Salaries	336,155	389,232	70,769
Fringe Benefits	28,208	32,661	5,938
Other Expense & Cost			
Retirement Contribution	132,430	153,340	27,880
Life and Health Insurance	78,090	90,420	16,440
Workers' Compensation	10,450	12,100	2,200
Professional Services	26,415	30,586	5,561
Travel and Per Diem	220	254	46
Postage	1,427	1,652	300
Rentals and Leases	345	400	73
Repair and Maintenance	4,294	4,972	904
Office Supplies & Minor Equipment	0	0	0
Publications, Subscriptions, & Membershi	103	121	22
Transfer and Others	339	391	71
*Depreciation	0	0	0
Departmental Totals			
Total Expenditures	618,476	716,129	130,204
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	618,476	716,129	130,204
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	177,927	206,023	37,458
1st Allocation	796,403	922,152	167,662
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	147,295	170,553	31,010
2nd Allocation	147,295	170,553	31,010



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	943,698	1,092,705	198,672



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	760	0.7675	6,113		6,113		6,113
131 City Attorney	521	0.5262	4,190		4,190		4,190
141 Civil Service Board	277	0.2797	2,228		2,228		2,228
150 City Manager's Office	654	0.6605	5,260		5,260		5,260
150.2 Agenda Coordination	216	0.2181	1,737		1,737		1,737
160 Finance - Director's Office	435	0.4393	3,499		3,499		3,499
161 Finance - General Accounting	229	0.2313	1,842		1,842		1,842
162 Finance - Treasury Management	457	0.4615	3,676		3,676	702	4,378
163 Finance - Financial System Services	150	0.1515	1,206		1,206	230	1,436
171-4 Human Resources	525	0.5302	4,222		4,222	806	5,028
231 Management and Budget	400	0.4040	3,217		3,217	614	3,831
241 GSA - Administration	650	0.6564	5,228		5,228	998	6,226
243 GSA - Miami Riverside Center	483	0.4878	3,885		3,885	742	4,627
244 GSA - Graphics	324	0.3272	2,606		2,606	497	3,103
246 GSA - Light Fleet	3,127	3.1579	25,150		25,150	4,801	29,951
247 GSA - Heavy Fleet	2,582	2.6075	20,766		20,766	3,965	24,731
251 Information Technology	1,358	1.3714	10,922		10,922	2,085	13,007
261 Procurement	471	0.4757	3,788		3,788	723	4,511
271 Auditor General	315	0.3181	2,533		2,533	484	3,017
301-3 Risk Management	1,522	1.5370	12,241		12,241	2,337	14,578
431 Equal Opportunity & Diversity	200	0.2020	1,609		1,609	307	1,916
371 Grants Administration	847	0.8554	6,812		6,812	1,301	8,113
101 MAYOR	623	0.6292	5,011		5,011	957	5,968
111-5 COMMISSIONERS	2,129	2.1500	17,123		17,123	3,269	20,392
151 NET - NEIGHBORHOOD	3,193	3.2246	25,681		25,681	4,903	30,584



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	732	0.7392	5,887		5,887	1,124	7,011
181-9 FIRE-RESCUE	18,173	18.3525	146,159		146,159	27,904	174,063
190-1 POLICE	11,923	12.0409	95,894		95,894	18,307	114,201
201-9 PUBLIC WORKS	4,894	4.9424	39,361		39,361	7,515	46,876
211-3 SOLID WASTE	2,515	2.5399	20,228		20,228	3,862	24,090
221 DEPT OF REAL ESTATE & ASSET	3,871	3.9093	31,134		31,134	5,944	37,078
242 GSA PROPERTY MNGT	1,140	1.1513	9,169		9,169	1,750	10,919
245 GSA COMMUNICATIONS SERVICES	520	0.5251	4,182		4,182	798	4,980
281-4 BUILDING	1,860	1.8784	14,960		14,960	2,856	17,816
291-8 PARKS & RECREATION	11,927	12.0449	95,926		95,926	18,313	114,239
342 ZONING	260	0.2626	2,091		2,091	399	2,490
351-5 PLANNING	990	0.9998	7,962		7,962	1,520	9,482
381 COMMUNICATIONS	740	0.7473	5,952		5,952	1,136	7,088
401 CIP	2,426	2.4500	19,512		19,512	3,725	23,237
441 OFFICE OF RESILIENCY AND	340	0.3434	2,735		2,735	522	3,257
450 HUMAN SERVICES	2,961	2.9903	23,815		23,815	4,546	28,361
910 CD-COMMUNITY & ECONOMIC	6,673	6.7390	53,669		53,669	10,246	63,915
920 CRA - COMMUNITY	1,964	1.9834	15,796		15,796	3,016	18,812
930 LIBERTY CITY	253	0.2555	2,035		2,035	388	2,423
940 VIRGINIA KEY	629	0.6352	5,059		5,059	966	6,025
950 CIVILIAN INVESTIGATIVE PANEL	720	0.7271	5,791		5,791	1,106	6,897
980 ND - NON DEPARTMENTAL	1,062	1.0725	8,541		8,541	1,631	10,172
SubTotal	99,021	100.0000	796,403		796,403	147,295	943,698
Total	99,021	100.0000	796,403		796,403	147,295	943,698



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

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



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	494	0.6905	5,499		5,499		5,499
131 City Attorney	135	0.1887	1,503		1,503		1,503
141 Civil Service Board	42	0.0587	468		468		468
150 City Manager's Office	173	0.2418	1,926		1,926		1,926
150.2 Agenda Coordination	21	0.0294	234		234		234
160 Finance - Director's Office	217	0.3033	2,415		2,415		2,415
161 Finance - General Accounting	24	0.0335	267		267		267
162 Finance - Treasury Management	453	0.6332	5,042		5,042	947	5,989
163 Finance - Financial System Services	1	0.0014	11		11	2	13
171-4 Human Resources	221	0.3089	2,460		2,460	462	2,922
231 Management and Budget	119	0.1663	1,325		1,325	249	1,574
241 GSA - Administration	274	0.3830	3,050		3,050	573	3,623
243 GSA - Miami Riverside Center	323	0.4515	3,595		3,595	675	4,270
244 GSA - Graphics	99	0.1384	1,102		1,102	207	1,309
246 GSA - Light Fleet	7,096	9.9180	78,987		78,987	14,838	93,825
247 GSA - Heavy Fleet	3,828	5.3503	42,610		42,610	8,005	50,615
251 Information Technology	947	1.3236	10,541		10,541	1,980	12,521
261 Procurement	244	0.3410	2,716		2,716	510	3,226
271 Auditor General	67	0.0936	746		746	140	886
301-3 Risk Management	362	0.5060	4,029		4,029	757	4,786
431 Equal Opportunity & Diversity	31	0.0433	345		345	65	410
371 Grants Administration	252	0.3522	2,805		2,805	527	3,332
101 MAYOR	274	0.3830	3,050		3,050	573	3,623
111-5 COMMISSIONERS	898	1.2551	9,996		9,996	1,878	11,874
151 NET - NEIGHBORHOOD	350	0.4892	3,896		3,896	732	4,628



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	299	0.4179	3,328		3,328	625	3,953
181-9 FIRE-RESCUE	6,439	8.9997	71,674		71,674	13,464	85,138
190-1 POLICE	6,988	9.7670	77,785		77,785	14,612	92,397
201-9 PUBLIC WORKS	2,622	3.6647	29,186		29,186	5,483	34,669
211-3 SOLID WASTE	961	1.3432	10,697		10,697	2,009	12,706
221 DEPT OF REAL ESTATE & ASSET	2,073	2.8974	23,075		23,075	4,335	27,410
242 GSA PROPERTY MNGT	754	1.0539	8,393		8,393	1,577	9,970
245 GSA COMMUNICATIONS SERVICES	207	0.2893	2,304		2,304	433	2,737
281-4 BUILDING	1,783	2.4921	19,847		19,847	3,728	23,575
291-8 PARKS & RECREATION	7,514	10.5022	83,640		83,640	15,712	99,352
342 ZONING	89	0.1244	991		991	186	1,177
351-5 PLANNING	369	0.5157	4,107		4,107	772	4,879
381 COMMUNICATIONS	240	0.3354	2,671		2,671	502	3,173
401 CIP	1,484	2.0742	16,519		16,519	3,103	19,622
441 OFFICE OF RESILIENCY AND	51	0.0713	568		568	107	675
450 HUMAN SERVICES	597	0.8344	6,645		6,645	1,248	7,893
910 CD-COMMUNITY & ECONOMIC	18,489	25.8415	205,804		205,804	38,661	244,465
920 CRA - COMMUNITY	1,829	2.5564	20,359		20,359	3,825	24,184
930 LIBERTY CITY	134	0.1873	1,492		1,492	280	1,772
940 VIRGINIA KEY	337	0.4710	3,751		3,751	705	4,456
950 CIVILIAN INVESTIGATIVE PANEL	177	0.2474	1,970		1,970	370	2,340
980 ND - NON DEPARTMENTAL	1,166	1.6297	12,979		12,979	2,438	15,417
SubTotal	71,547	100.0000	796,403		796,403	147,295	943,698
Total	71,547	100.0000	796,403		796,403	147,295	943,698



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	41	0.1188	847		847		847
131 City Attorney	93	0.2695	1,920		1,920		1,920
141 Civil Service Board	3	0.0087	62		62		62
150 City Manager's Office	111	0.3217	2,292		2,292		2,292
150.2 Agenda Coordination	2	0.0058	41		41		41
160 Finance - Director's Office	247	0.7158	5,100		5,100		5,100
161 Finance - General Accounting	9,412	27.2740	194,347		194,347		194,347
162 Finance - Treasury Management	159	0.4607	3,283		3,283	852	4,135
171-4 Human Resources	71	0.2057	1,466		1,466	380	1,846
231 Management and Budget	35	0.1014	723		723	188	911
241 GSA - Administration	116	0.3361	2,395		2,395	621	3,016
243 GSA - Miami Riverside Center	40	0.1159	826		826	214	1,040
244 GSA - Graphics	50	0.1449	1,032		1,032	268	1,300
246 GSA - Light Fleet	1,121	3.2484	23,147		23,147	6,006	29,153
247 GSA - Heavy Fleet	118	0.3419	2,437		2,437	632	3,069
251 Information Technology	580	1.6807	11,976		11,976	3,107	15,083
261 Procurement	22	0.0638	454		454	118	572
271 Auditor General	12	0.0348	248		248	64	312
301-3 Risk Management	27	0.0782	558		558	145	703
431 Equal Opportunity & Diversity	3	0.0087	62		62	16	78
371 Grants Administration	42	0.1217	867		867	225	1,092
101 MAYOR	18	0.0522	372		372	96	468
111-5 COMMISSIONERS	41	0.1188	847		847	220	1,067
151 NET - NEIGHBORHOOD	125	0.3622	2,581		2,581	670	3,251
152 CODE COMPLIANCE	126	0.3651	2,602		2,602	675	3,277



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	5,857	16.9724	120,940		120,940	31,378	152,318
190-1 POLICE	10,026	29.0534	207,026		207,026	53,711	260,737
201-9 PUBLIC WORKS	526	1.5242	10,861		10,861	2,818	13,679
211-3 SOLID WASTE	335	0.9708	6,917		6,917	1,795	8,712
221 DEPT OF REAL ESTATE & ASSET	1,166	3.3788	24,077		24,077	6,247	30,324
242 GSA PROPERTY MNGT	111	0.3217	2,292		2,292	595	2,887
245 GSA COMMUNICATIONS SERVICES	69	0.1999	1,425		1,425	370	1,795
281-4 BUILDING	310	0.8983	6,401		6,401	1,661	8,062
291-8 PARKS & RECREATION	1,850	5.3609	38,200		38,200	9,911	48,111
342 ZONING	61	0.1768	1,260		1,260	327	1,587
351-5 PLANNING	191	0.5535	3,944		3,944	1,023	4,967
381 COMMUNICATIONS	214	0.6201	4,419		4,419	1,146	5,565
401 CIP	749	2.1704	15,466		15,466	4,013	19,479
441 OFFICE OF RESILIENCY AND	8	0.0232	165		165	43	208
450 HUMAN SERVICES	22	0.0638	454		454	118	572
910 CD-COMMUNITY & ECONOMIC	85	0.2463	1,755		1,755	455	2,210
920 CRA - COMMUNITY	175	0.5071	3,614		3,614	938	4,552
930 LIBERTY CITY	4	0.0116	83		83	21	104
940 VIRGINIA KEY	113	0.3275	2,333		2,333	605	2,938
950 CIVILIAN INVESTIGATIVE PANEL	8	0.0232	165		165	43	208
970 COMPONENT UNITS	1	0.0029	21		21	5	26
980 ND - NON DEPARTMENTAL	13	0.0377	268		268	70	338
SubTotal	34,509	100.0000	712,571		712,571	131,790	844,361
Total	34,509	100.0000	712,571		712,571	131,790	844,361



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
181-9 FIRE-RESCUE	16	15.6863	124,926		124,926	23,105	148,031
190-1 POLICE	18	17.6471	140,542		140,542	25,993	166,535
201-9 PUBLIC WORKS	2	1.9608	15,616		15,616	2,888	18,504
291-8 PARKS & RECREATION	3	2.9412	23,424		23,424	4,332	27,756
401 CIP	8	7.8431	62,463		62,463	11,553	74,016
450 HUMAN SERVICES	7	6.8627	54,655		54,655	10,108	64,763
910 CD-COMMUNITY & ECONOMIC	46	45.0980	359,161		359,161	66,428	425,589
940 VIRGINIA KEY	2	1.9608	15,616		15,616	2,888	18,504
SubTotal	102	100.0000	796,403		796,403	147,295	943,698
Total	102	100.0000	796,403		796,403	147,295	943,698

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	2,249		2,249		2,249
131 City Attorney	56	1.1380	10,494		10,494		10,494
141 Civil Service Board	6	0.1219	1,124		1,124		1,124
150 City Manager's Office	15	0.3048	2,811		2,811		2,811
150.2 Agenda Coordination	3	0.0610	562		562		562
160 Finance - Director's Office	10	0.2032	1,874		1,874		1,874
161 Finance - General Accounting	22	0.4471	4,123		4,123		4,123
162 Finance - Treasury Management	26	0.5283	4,872		4,872	924	5,796
163 Finance - Financial System Services	2	0.0406	375		375	71	446
171-4 Human Resources	39	0.7925	7,308		7,308	1,387	8,695
231 Management and Budget	17	0.3455	3,186		3,186	604	3,790
241 GSA - Administration	7	0.1422	1,312		1,312	249	1,561
243 GSA - Miami Riverside Center	8	0.1626	1,499		1,499	284	1,783
244 GSA - Graphics	5	0.1016	937		937	178	1,115
246 GSA - Light Fleet	34	0.6909	6,371		6,371	1,209	7,580
247 GSA - Heavy Fleet	35	0.7112	6,559		6,559	1,244	7,803
251 Information Technology	80	1.6257	14,991		14,991	2,844	17,835
261 Procurement	19	0.3861	3,560		3,560	676	4,236
271 Auditor General	8	0.1626	1,499		1,499	284	1,783
301-3 Risk Management	18	0.3658	3,373		3,373	640	4,013
431 Equal Opportunity & Diversity	3	0.0610	562		562	107	669
371 Grants Administration	11	0.2235	2,061		2,061	391	2,452
101 MAYOR	9	0.1829	1,687		1,687	320	2,007
111-5 COMMISSIONERS	34	0.6909	6,371		6,371	1,209	7,580
151 NET - NEIGHBORHOOD	77	1.5647	14,429		14,429	2,738	17,167



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	10,869		10,869	2,062	12,931
181-9 FIRE-RESCUE	850	17.2729	159,283		159,283	30,221	189,504
190-1 POLICE	1,784	36.2526	334,305		334,305	63,430	397,735
201-9 PUBLIC WORKS	140	2.8450	26,235		26,235	4,978	31,213
211-3 SOLID WASTE	202	4.1049	37,853		37,853	7,182	45,035
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	9,370		9,370	1,778	11,148
242 GSA PROPERTY MNGT	38	0.7722	7,121		7,121	1,351	8,472
245 GSA COMMUNICATIONS SERVICES	8	0.1626	1,499		1,499	284	1,783
281-4 BUILDING	107	2.1744	20,051		20,051	3,804	23,855
291-8 PARKS & RECREATION	890	18.0858	166,778		166,778	31,643	198,421
342 ZONING	21	0.4267	3,935		3,935	747	4,682
351-5 PLANNING	41	0.8332	7,683		7,683	1,458	9,141
381 COMMUNICATIONS	17	0.3455	3,186		3,186	604	3,790
401 CIP	42	0.8535	7,870		7,870	1,493	9,363
441 OFFICE OF RESILIENCY AND	5	0.1016	937		937	178	1,115
450 HUMAN SERVICES	64	1.3005	11,993		11,993	2,275	14,268
910 CD-COMMUNITY & ECONOMIC	33	0.6706	6,184		6,184	1,173	7,357
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	1,124		1,124	213	1,337
980 ND - NON DEPARTMENTAL	9	0.1829	1,687		1,687	320	2,007
SubTotal	4,921	100.0000	922,152		922,152	170,553	1,092,705
Total	4,921	100.0000	922,152		922,152	170,553	1,092,705



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	167,662		167,662	31,010	198,672
SubTotal	100	100.0000	167,662		167,662	31,010	198,672
Total	100	100.0000	167,662		167,662	31,010	198,672

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	14,708	6,113	5,499	847	0	2,249	0
131 City Attorney	18,107	4,190	1,503	1,920	0	10,494	0
141 Civil Service Board	3,882	2,228	468	62	0	1,124	0
150 City Manager's Office	12,289	5,260	1,926	2,292	0	2,811	0
150.2 Agenda Coordination	2,574	1,737	234	41	0	562	0
160 Finance - Director's Office	12,888	3,499	2,415	5,100	0	1,874	0
161 Finance - General	200,579	1,842	267	194,347	0	4,123	0
162 Finance - Treasury	20,298	4,378	5,989	4,135	0	5,796	0
163 Finance - Financial	1,895	1,436	13	0	0	446	0
171-4 Human Resources	18,491	5,028	2,922	1,846	0	8,695	0
231 Management and Budget	10,106	3,831	1,574	911	0	3,790	0
241 GSA - Administration	14,426	6,226	3,623	3,016	0	1,561	0
243 GSA - Miami Riverside	11,720	4,627	4,270	1,040	0	1,783	0
244 GSA - Graphics	6,827	3,103	1,309	1,300	0	1,115	0
246 GSA - Light Fleet	160,509	29,951	93,825	29,153	0	7,580	0
247 GSA - Heavy Fleet	86,218	24,731	50,615	3,069	0	7,803	0
251 Information Technology	58,446	13,007	12,521	15,083	0	17,835	0
261 Procurement	12,545	4,511	3,226	572	0	4,236	0
271 Auditor General	5,998	3,017	886	312	0	1,783	0
301-3 Risk Management	24,080	14,578	4,786	703	0	4,013	0
431 Equal Opportunity &	3,073	1,916	410	78	0	669	0
371 Grants Administration	14,989	8,113	3,332	1,092	0	2,452	0
101 MAYOR	12,066	5,968	3,623	468	0	2,007	0
111-5 COMMISSIONERS	40,913	20,392	11,874	1,067	0	7,580	0
151 NET - NEIGHBORHOOD	55,630	30,584	4,628	3,251	0	17,167	0
152 CODE COMPLIANCE	27,172	7,011	3,953	3,277	0	12,931	0
181-9 FIRE-RESCUE	749,054	174,063	85,138	152,318	148,031	189,504	0
190-1 POLICE	1,031,605	114,201	92,397	260,737	166,535	397,735	0
201-9 PUBLIC WORKS	144,941	46,876	34,669	13,679	18,504	31,213	0
211-3 SOLID WASTE	90,543	24,090	12,706	8,712	0	45,035	0
221 DEPT OF REAL ESTATE	105,960	37,078	27,410	30,324	0	11,148	0
242 GSA PROPERTY MNGT	32,248	10,919	9,970	2,887	0	8,472	0
245 GSA	11,295	4,980	2,737	1,795	0	1,783	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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
281-4 BUILDING	73,308	17,816	23,575	8,062	0	23,855	0
291-8 PARKS &	487,879	114,239	99,352	48,111	27,756	198,421	0
342 ZONING	9,936	2,490	1,177	1,587	0	4,682	0
351-5 PLANNING	28,469	9,482	4,879	4,967	0	9,141	0
381 COMMUNICATIONS	19,616	7,088	3,173	5,565	0	3,790	0
401 CIP	145,717	23,237	19,622	19,479	74,016	9,363	0
441 OFFICE OF RESILIENCY	5,255	3,257	675	208	0	1,115	0
450 HUMAN SERVICES	115,857	28,361	7,893	572	64,763	14,268	0
910 CD-COMMUNITY &	743,536	63,915	244,465	2,210	425,589	7,357	0
920 CRA - COMMUNITY	47,548	18,812	24,184	4,552	0	0	0
930 LIBERTY CITY	4,299	2,423	1,772	104	0	0	0
940 VIRGINIA KEY	31,923	6,025	4,456	2,938	18,504	0	0
950 CIVILIAN	10,782	6,897	2,340	208	0	1,337	0
970 COMPONENT UNITS	26	0	0	26	0	0	0
980 ND - NON	27,934	10,172	15,417	338	0	2,007	0
999 OTHER	198,672	0	0	0	0	0	198,672
Direct Billed	0	0	0	0	0	0	0
Total	4,966,832	943,698	943,698	844,361	943,698	1,092,705	198,672



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	205,658,204			205,658,204
Major Machinery and Equipment	(6,401)			
Debt Service	(196,723,836)			
Transfer and Others	(3,738,429)			
Depreciation	(21,105)			
Total Deductions:	(200,489,771)			(200,489,771)
Building Depreciation	10,833		10,833	
Equipment Depreciation	12,930		12,930	
141 Civil Service Board	2,492	326	2,818	
150 City Manager's Office	15,768	1,973	17,741	
160 Finance - Director's Office	827,068	196,281	1,023,349	
161 Finance - General Accounting	16,873	3,425	20,298	
162 Finance - Treasury Management		7,289	7,289	
163 Finance - Financial System Services		8,568	8,568	
171-4 Human Resources		26,949	26,949	
243 GSA - Miami Riverside Center		50,861	50,861	
244 GSA - Graphics		1,209	1,209	
251 Information Technology		128,122	128,122	
261 Procurement		13,313	13,313	
271 Auditor General		7,660	7,660	
301-3 Risk Management		13,756	13,756	
431 Equal Opportunity & Diversity		2,905	2,905	
Total Allocated Additions:	885,964	462,637	1,348,601	1,348,601
Total To Be Allocated:	6,054,397	462,637		6,517,034



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Wages & Benefits					
Salaries	1,694,935	135,595	406,784	474,583	406,784
Fringe Benefits	138,419	11,074	33,221	38,756	33,221
Other Expense & Cost					
Retirement Contribution	646,000	51,680	155,040	180,880	155,040
Life and Health Insurance	332,000	26,560	79,680	92,960	79,680
Workers' Compensation	57,000	4,560	13,680	15,960	13,680
Professional Service	778,791	62,303	186,910	218,061	186,910
Travel and Per Diem	367	29	88	103	88
Postage	151,197	12,096	36,287	42,335	36,287
Rentals and Leases	1,800	144	432	504	432
Other Current Charges	1,367,924	109,434	328,302	383,018	328,302
Office Supplies & Minor Equipment	0	0	0	0	0
Publications, Subscriptions and Membersh	0	0	0	0	0
*Major Machinery and Equipment	6,401	6,401	0	0	0
*Debt Service	196,723,836	196,723,836	0	0	0
*Transfer and Others	3,738,429	3,738,429	0	0	0
*Depreciation	21,105	21,105	0	0	0
Departmental Totals					
Total Expenditures	205,658,204	200,903,246	1,240,424	1,447,160	1,240,424
Deductions					
Total Deductions	(200,489,771)	(200,489,771)	0	0	0
Functional Cost					
Functional Cost	5,168,433	413,475	1,240,424	1,447,160	1,240,424
Allocation Step 1					
Inbound- All Others	885,964	885,964	0	0	0
Reallocate Admin Costs		(1,299,439)	338,985	395,480	338,985
1st Allocation	6,054,397	0	1,579,409	1,842,640	1,579,409



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
Allocation Step 2					
Inbound- All Others	462,637	462,637	0	0	0
Reallocate Admin Costs		(462,637)	120,688	140,802	120,688
2nd Allocation	462,637	0	120,688	140,802	120,688
Total For 00090 162 Finance - Treasury					
Total Allocated	6,517,034	0	1,700,097	1,983,442	1,700,097



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
Wages & Benefits		
Salaries	203,392	67,797
Fringe Benefits	16,610	5,537
Other Expense & Cost		
Retirement Contribution	77,520	25,840
Life and Health Insurance	39,840	13,280
Workers' Compensation	6,840	2,280
Professional Service	93,455	31,152
Travel and Per Diem	44	15
Postage	18,144	6,048
Rentals and Leases	216	72
Other Current Charges	164,151	54,717
Office Supplies & Minor Equipment	0	0
Publications, Subscriptions and Membersh	0	0
*Major Machinery and Equipment	0	0
*Debt Service	0	0
*Transfer and Others	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	620,212	206,738
Deductions		
Total Deductions	0	0
Functional Cost	620,212	206,738
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	169,492	56,497
1st Allocation	789,704	263,235



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	60,344	20,115
2nd Allocation	60,344	20,115
Total For 00090 162 Finance - Treasury		
Total Allocated	850,048	283,350



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	760	0.7675	12,122		12,122		12,122
131 City Attorney	521	0.5262	8,310		8,310		8,310
141 Civil Service Board	277	0.2797	4,418		4,418		4,418
150 City Manager's Office	654	0.6605	10,431		10,431		10,431
150.2 Agenda Coordination	216	0.2181	3,445		3,445		3,445
160 Finance - Director's Office	435	0.4393	6,938		6,938		6,938
161 Finance - General Accounting	229	0.2313	3,653		3,653		3,653
162 Finance - Treasury Management	457	0.4615	7,289		7,289		7,289
163 Finance - Financial System Services	150	0.1515	2,393		2,393	190	2,583
171-4 Human Resources	525	0.5302	8,374		8,374	664	9,038
231 Management and Budget	400	0.4040	6,380		6,380	506	6,886
241 GSA - Administration	650	0.6564	10,368		10,368	822	11,190
243 GSA - Miami Riverside Center	483	0.4878	7,704		7,704	611	8,315
244 GSA - Graphics	324	0.3272	5,168		5,168	410	5,578
246 GSA - Light Fleet	3,127	3.1579	49,876		49,876	3,953	53,829
247 GSA - Heavy Fleet	2,582	2.6075	41,184		41,184	3,264	44,448
251 Information Technology	1,358	1.3714	21,660		21,660	1,717	23,377
261 Procurement	471	0.4757	7,513		7,513	595	8,108
271 Auditor General	315	0.3181	5,024		5,024	398	5,422
301-3 Risk Management	1,522	1.5370	24,276		24,276	1,924	26,200
431 Equal Opportunity & Diversity	200	0.2020	3,190		3,190	253	3,443
371 Grants Administration	847	0.8554	13,510		13,510	1,071	14,581
101 MAYOR	623	0.6292	9,937		9,937	788	10,725
111-5 COMMISSIONERS	2,129	2.1500	33,958		33,958	2,691	36,649
151 NET - NEIGHBORHOOD	3,193	3.2246	50,929		50,929	4,036	54,965



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	732	0.7392	11,676		11,676	925	12,601
181-9 FIRE-RESCUE	18,173	18.3525	289,866		289,866	22,973	312,839
190-1 POLICE	11,923	12.0409	190,175		190,175	15,072	205,247
201-9 PUBLIC WORKS	4,894	4.9424	78,060		78,060	6,187	84,247
211-3 SOLID WASTE	2,515	2.5399	40,115		40,115	3,179	43,294
221 DEPT OF REAL ESTATE & ASSET	3,871	3.9093	61,743		61,743	4,893	66,636
242 GSA PROPERTY MNGT	1,140	1.1513	18,183		18,183	1,441	19,624
245 GSA COMMUNICATIONS SERVICES	520	0.5251	8,294		8,294	657	8,951
281-4 BUILDING	1,860	1.8784	29,667		29,667	2,351	32,018
291-8 PARKS & RECREATION	11,927	12.0449	190,239		190,239	15,077	205,316
342 ZONING	260	0.2626	4,147		4,147	329	4,476
351-5 PLANNING	990	0.9998	15,791		15,791	1,251	17,042
381 COMMUNICATIONS	740	0.7473	11,803		11,803	935	12,738
401 CIP	2,426	2.4500	38,695		38,695	3,067	41,762
441 OFFICE OF RESILIENCY AND	340	0.3434	5,423		5,423	430	5,853
450 HUMAN SERVICES	2,961	2.9903	47,229		47,229	3,743	50,972
910 CD-COMMUNITY & ECONOMIC	6,673	6.7390	106,436		106,436	8,435	114,871
920 CRA - COMMUNITY	1,964	1.9834	31,326		31,326	2,483	33,809
930 LIBERTY CITY	253	0.2555	4,035		4,035	320	4,355
940 VIRGINIA KEY	629	0.6352	10,033		10,033	795	10,828
950 CIVILIAN INVESTIGATIVE PANEL	720	0.7271	11,484		11,484	910	12,394
980 ND - NON DEPARTMENTAL	1,062	1.0725	16,939		16,939	1,342	18,281
SubTotal	99,021	100.0000	1,579,409		1,579,409	120,688	1,700,097
Total	99,021	100.0000	1,579,409		1,579,409	120,688	1,700,097



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	190	0.0421	775		775		775
131 City Attorney	119	0.0263	485		485		485
141 Civil Service Board	2	0.0004	8		8		8
150 City Manager's Office	104	0.0230	424		424		424
171-4 Human Resources	21	0.0046	86		86	7	93
231 Management and Budget	1	0.0002	4		4		4
241 GSA - Administration	2	0.0004	8		8	1	9
243 GSA - Miami Riverside Center	2	0.0004	8		8	1	9
246 GSA - Light Fleet	4	0.0009	16		16	1	17
247 GSA - Heavy Fleet	14	0.0031	57		57	4	61
251 Information Technology	166	0.0367	677		677	52	729
261 Procurement	6	0.0013	24		24	2	26
271 Auditor General	1	0.0002	4		4		4
301-3 Risk Management	4,533	1.0033	18,486		18,486	1,414	19,900
371 Grants Administration	2	0.0004	8		8	1	9
151 NET - NEIGHBORHOOD	75	0.0166	306		306	23	329
152 CODE COMPLIANCE	2,134	0.4723	8,703		8,703	666	9,369
181-9 FIRE-RESCUE	54,357	12.0304	221,678		221,678	16,955	238,633
190-1 POLICE	31,671	7.0095	129,160		129,160	9,879	139,039
201-9 PUBLIC WORKS	13,181	2.9173	53,754		53,754	4,111	57,865
211-3 SOLID WASTE	38,341	8.4857	156,361		156,361	11,959	168,320
221 DEPT OF REAL ESTATE & ASSET	6,840	1.5138	27,895		27,895	2,133	30,028
242 GSA PROPERTY MNGT	9	0.0020	37		37	3	40
281-4 BUILDING	139,746	30.9292	569,912		569,912	43,588	613,500
291-8 PARKS & RECREATION	127,157	28.1427	518,569		518,569	39,662	558,231



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
342 ZONING	15,163	3.3559	61,837		61,837	4,730	66,567
351-5 PLANNING	14,702	3.2539	59,957		59,957	4,586	64,543
381 COMMUNICATIONS	372	0.0823	1,517		1,517	116	1,633
401 CIP	1,518	0.3360	6,191		6,191	473	6,664
441 OFFICE OF RESILIENCY AND	3	0.0007	12		12	1	13
450 HUMAN SERVICES	413	0.0914	1,684		1,684	129	1,813
910 CD-COMMUNITY & ECONOMIC	493	0.1091	2,011		2,011	154	2,165
920 CRA - COMMUNITY	73	0.0162	298		298	23	321
930 LIBERTY CITY	4	0.0009	16		16	1	17
940 VIRGINIA KEY	402	0.0890	1,639		1,639	125	1,764
980 ND - NON DEPARTMENTAL	8	0.0018	33		33	2	35
SubTotal	451,829	100.0000	1,842,640		1,842,640	140,802	1,983,442
Total	451,829	100.0000	1,842,640		1,842,640	140,802	1,983,442

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	3	0.0078	124		124		124
131 City Attorney	60	0.1566	2,473		2,473		2,473
150 City Manager's Office	87	0.2271	3,586		3,586		3,586
247 GSA - Heavy Fleet	3	0.0078	124		124	9	133
251 Information Technology	4	0.0104	165		165	13	178
301-3 Risk Management	165	0.4306	6,801		6,801	522	7,323
371 Grants Administration	1	0.0026	41		41	3	44
152 CODE COMPLIANCE	1,000	2.6099	41,221		41,221	3,162	44,383
181-9 FIRE-RESCUE	2,569	6.7048	105,896		105,896	8,124	114,020
190-1 POLICE	21,959	57.3103	905,164		905,164	69,439	974,603
201-9 PUBLIC WORKS	1,320	3.4450	54,411		54,411	4,174	58,585
211-3 SOLID WASTE	1,140	2.9753	46,991		46,991	3,605	50,596
221 DEPT OF REAL ESTATE & ASSET	928	2.4220	38,253		38,253	2,935	41,188
281-4 BUILDING	3,713	9.6905	153,052		153,052	11,741	164,793
291-8 PARKS & RECREATION	1,485	3.8757	61,213		61,213	4,696	65,909
342 ZONING	2,998	7.8244	123,579		123,579	9,480	133,059
351-5 PLANNING	143	0.3732	5,895		5,895	452	6,347
381 COMMUNICATIONS	360	0.9396	14,839		14,839	1,138	15,977
401 CIP	34	0.0887	1,402		1,402	108	1,510
441 OFFICE OF RESILIENCY AND	1	0.0026	41		41	3	44
910 CD-COMMUNITY & ECONOMIC	336	0.8769	13,850		13,850	1,062	14,912
920 CRA - COMMUNITY	5	0.0130	206		206	16	222
930 LIBERTY CITY	1	0.0026	41		41	3	44
940 VIRGINIA KEY	1	0.0026	41		41	3	44
SubTotal	38,316	100.0000	1,579,409		1,579,409	120,688	1,700,097



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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
Total	38,316	100.0000	1,579,409		1,579,409	120,688	1,700,097

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	789,704		789,704	60,344	850,048
SubTotal	100	100.0000	789,704		789,704	60,344	850,048
Total	100	100.0000	789,704		789,704	60,344	850,048

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	263,235		263,235	20,115	283,350
SubTotal	100	100.0000	263,235		263,235	20,115	283,350
Total	100	100.0000	263,235		263,235	20,115	283,350

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	13,021	12,122	775	124	0	0
131 City Attorney	11,268	8,310	485	2,473	0	0
141 Civil Service Board	4,426	4,418	8	0	0	0
150 City Manager's Office	14,441	10,431	424	3,586	0	0
150.2 Agenda Coordination	3,445	3,445	0	0	0	0
160 Finance - Director's Office	6,938	6,938	0	0	0	0
161 Finance - General	3,653	3,653	0	0	0	0
162 Finance - Treasury	7,289	7,289	0	0	0	0
163 Finance - Financial	2,583	2,583	0	0	0	0
171-4 Human Resources	9,131	9,038	93	0	0	0
231 Management and Budget	6,890	6,886	4	0	0	0
241 GSA - Administration	11,199	11,190	9	0	0	0
243 GSA - Miami Riverside	8,324	8,315	9	0	0	0
244 GSA - Graphics	5,578	5,578	0	0	0	0
246 GSA - Light Fleet	53,846	53,829	17	0	0	0
247 GSA - Heavy Fleet	44,642	44,448	61	133	0	0
251 Information Technology	24,284	23,377	729	178	0	0
261 Procurement	8,134	8,108	26	0	0	0
271 Auditor General	5,426	5,422	4	0	0	0
301-3 Risk Management	53,423	26,200	19,900	7,323	0	0
431 Equal Opportunity &	3,443	3,443	0	0	0	0
371 Grants Administration	14,634	14,581	9	44	0	0
101 MAYOR	10,725	10,725	0	0	0	0
111-5 COMMISSIONERS	36,649	36,649	0	0	0	0
151 NET - NEIGHBORHOOD	55,294	54,965	329	0	0	0
152 CODE COMPLIANCE	66,353	12,601	9,369	44,383	0	0
181-9 FIRE-RESCUE	665,492	312,839	238,633	114,020	0	0
190-1 POLICE	1,318,889	205,247	139,039	974,603	0	0
201-9 PUBLIC WORKS	200,697	84,247	57,865	58,585	0	0
211-3 SOLID WASTE	262,210	43,294	168,320	50,596	0	0
221 DEPT OF REAL ESTATE	137,852	66,636	30,028	41,188	0	0
242 GSA PROPERTY MNGT	19,664	19,624	40	0	0	0
245 GSA	8,951	8,951	0	0	0	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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
281-4 BUILDING	810,311	32,018	613,500	164,793	0	0
291-8 PARKS &	829,456	205,316	558,231	65,909	0	0
342 ZONING	204,102	4,476	66,567	133,059	0	0
351-5 PLANNING	87,932	17,042	64,543	6,347	0	0
381 COMMUNICATIONS	30,348	12,738	1,633	15,977	0	0
401 CIP	49,936	41,762	6,664	1,510	0	0
441 OFFICE OF RESILIENCY	5,910	5,853	13	44	0	0
450 HUMAN SERVICES	52,785	50,972	1,813	0	0	0
910 CD-COMMUNITY &	131,948	114,871	2,165	14,912	0	0
920 CRA - COMMUNITY	34,352	33,809	321	222	0	0
930 LIBERTY CITY	4,416	4,355	17	44	0	0
940 VIRGINIA KEY	12,636	10,828	1,764	44	0	0
950 CIVILIAN	12,394	12,394	0	0	0	0
980 ND - NON	18,316	18,281	35	0	0	0
999 OTHER	1,133,398	0	0	0	850,048	283,350
Direct Billed	0	0	0	0	0	0
Total	6,517,034	1,700,097	1,983,442	1,700,097	850,048	283,350



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	438,940			438,940
Building Depreciation	2,407		2,407	
Equipment Depreciation	3,042		3,042	
141 Civil Service Board	192	25	217	
150 City Manager's Office	1,213	152	1,365	
160 Finance - Director's Office	111,098	26,365	137,463	
161 Finance - General Accounting	1,592	303	1,895	
162 Finance - Treasury Management	2,393	190	2,583	
163 Finance - Financial System Services		822	822	
171-4 Human Resources		2,093	2,093	
243 GSA - Miami Riverside Center		10,293	10,293	
251 Information Technology		64,191	64,191	
261 Procurement		474	474	
271 Auditor General		1,010	1,010	
301-3 Risk Management		1,058	1,058	
431 Equal Opportunity & Diversity		223	223	
Total Allocated Additions:	121,937	107,199	229,136	229,136
Total To Be Allocated:	560,877	107,199		668,076



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 163 Finance - Financial System Services**

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
Wages & Benefits					
Salaries	226,612	0	56,653	83,846	86,113
Fringe Benefits	21,527	0	5,382	7,965	8,180
Other Expense & Cost					
Retirement Contribution	102,000	0	25,500	37,740	38,760
Life and Health Insurance	78,000	0	19,500	28,860	29,640
Workers' Compensation	10,000	0	2,500	3,700	3,800
Professional Service	795	0	199	294	302
Travel and Per Diem	0	0	0	0	0
Other Current Charges	6	0	2	2	2
Departmental Totals					
Total Expenditures	438,940	0	109,736	162,407	166,797
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	438,940	0	109,736	162,407	166,797
Allocation Step 1					
Inbound- All Others	121,937	121,937	0	0	0
Reallocate Admin Costs		(121,937)	30,484	45,116	46,337
1st Allocation	560,877	0	140,220	207,523	213,134
Allocation Step 2					
Inbound- All Others	107,199	107,199	0	0	0
Reallocate Admin Costs		(107,199)	26,800	39,663	40,736
2nd Allocation	107,199	0	26,800	39,663	40,736
Total For 00100 163 Finance - Financial System					
Total Allocated	668,076	0	167,020	247,186	253,870



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	760	0.7675	1,076		1,076		1,076
131 City Attorney	521	0.5262	738		738		738
141 Civil Service Board	277	0.2797	392		392		392
150 City Manager's Office	654	0.6605	926		926		926
150.2 Agenda Coordination	216	0.2181	306		306		306
160 Finance - Director's Office	435	0.4393	616		616		616
161 Finance - General Accounting	229	0.2313	324		324		324
162 Finance - Treasury Management	457	0.4615	647		647		647
163 Finance - Financial System Services	150	0.1515	212		212		212
171-4 Human Resources	525	0.5302	743		743	148	891
231 Management and Budget	400	0.4040	566		566	112	678
241 GSA - Administration	650	0.6564	920		920	183	1,103
243 GSA - Miami Riverside Center	483	0.4878	684		684	136	820
244 GSA - Graphics	324	0.3272	459		459	91	550
246 GSA - Light Fleet	3,127	3.1579	4,428		4,428	879	5,307
247 GSA - Heavy Fleet	2,582	2.6075	3,656		3,656	726	4,382
251 Information Technology	1,358	1.3714	1,923		1,923	382	2,305
261 Procurement	471	0.4757	667		667	132	799
271 Auditor General	315	0.3181	446		446	89	535
301-3 Risk Management	1,522	1.5370	2,155		2,155	428	2,583
431 Equal Opportunity & Diversity	200	0.2020	283		283	56	339
371 Grants Administration	847	0.8554	1,199		1,199	238	1,437
101 MAYOR	623	0.6292	882		882	175	1,057
111-5 COMMISSIONERS	2,129	2.1500	3,015		3,015	599	3,614
151 NET - NEIGHBORHOOD	3,193	3.2246	4,521		4,521	898	5,419



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	732	0.7392	1,037		1,037	206	1,243
181-9 FIRE-RESCUE	18,173	18.3525	25,739		25,739	5,110	30,849
190-1 POLICE	11,923	12.0409	16,884		16,884	3,352	20,236
201-9 PUBLIC WORKS	4,894	4.9424	6,930		6,930	1,376	8,306
211-3 SOLID WASTE	2,515	2.5399	3,561		3,561	707	4,268
221 DEPT OF REAL ESTATE & ASSET	3,871	3.9093	5,482		5,482	1,088	6,570
242 GSA PROPERTY MNGT	1,140	1.1513	1,614		1,614	321	1,935
245 GSA COMMUNICATIONS SERVICES	520	0.5251	736		736	146	882
281-4 BUILDING	1,860	1.8784	2,634		2,634	523	3,157
291-8 PARKS & RECREATION	11,927	12.0449	16,889		16,889	3,353	20,242
342 ZONING	260	0.2626	368		368	73	441
351-5 PLANNING	990	0.9998	1,402		1,402	278	1,680
381 COMMUNICATIONS	740	0.7473	1,048		1,048	208	1,256
401 CIP	2,426	2.4500	3,435		3,435	682	4,117
441 OFFICE OF RESILIENCY AND	340	0.3434	481		481	96	577
450 HUMAN SERVICES	2,961	2.9903	4,193		4,193	832	5,025
910 CD-COMMUNITY & ECONOMIC	6,673	6.7390	9,449		9,449	1,876	11,325
920 CRA - COMMUNITY	1,964	1.9834	2,781		2,781	552	3,333
930 LIBERTY CITY	253	0.2555	358		358	71	429
940 VIRGINIA KEY	629	0.6352	891		891	177	1,068
950 CIVILIAN INVESTIGATIVE PANEL	720	0.7271	1,020		1,020	202	1,222
980 ND - NON DEPARTMENTAL	1,062	1.0725	1,504		1,504	299	1,803
SubTotal	99,021	100.0000	140,220		140,220	26,800	167,020
Total	99,021	100.0000	140,220		140,220	26,800	167,020



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	9	1.1335	2,352		2,352		2,352
131 City Attorney	13	1.6373	3,398		3,398		3,398
141 Civil Service Board	3	0.3778	784		784		784
150 City Manager's Office	8	1.0076	2,091		2,091		2,091
150.2 Agenda Coordination	2	0.2519	523		523		523
160 Finance - Director's Office	10	1.2594	2,614		2,614		2,614
161 Finance - General Accounting	26	3.2746	6,795		6,795		6,795
162 Finance - Treasury Management	26	3.2746	6,795		6,795		6,795
163 Finance - Financial System Services	2	0.2519	523		523		523
171-4 Human Resources	34	4.2821	8,886		8,886	1,940	10,826
231 Management and Budget	17	2.1411	4,443		4,443	970	5,413
241 GSA - Administration	7	0.8816	1,830		1,830	399	2,229
243 GSA - Miami Riverside Center	3	0.3778	784		784	171	955
244 GSA - Graphics	1	0.1259	261		261	57	318
246 GSA - Light Fleet	5	0.6297	1,307		1,307	285	1,592
247 GSA - Heavy Fleet	4	0.5038	1,045		1,045	228	1,273
251 Information Technology	34	4.2821	8,886		8,886	1,940	10,826
261 Procurement	19	2.3929	4,966		4,966	1,084	6,050
271 Auditor General	8	1.0076	2,091		2,091	457	2,548
301-3 Risk Management	13	1.6373	3,398		3,398	742	4,140
431 Equal Opportunity & Diversity	2	0.2519	523		523	114	637
371 Grants Administration	6	0.7557	1,568		1,568	342	1,910
101 MAYOR	2	0.2519	523		523	114	637
111-5 COMMISSIONERS	7	0.8816	1,830		1,830	399	2,229
151 NET - NEIGHBORHOOD	20	2.5189	5,227		5,227	1,141	6,368



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	24	3.0227	6,273		6,273	1,370	7,643
181-9 FIRE-RESCUE	78	9.8237	20,386		20,386	4,451	24,837
190-1 POLICE	92	11.5867	24,047		24,047	5,253	29,300
201-9 PUBLIC WORKS	34	4.2821	8,886		8,886	1,940	10,826
211-3 SOLID WASTE	31	3.9043	8,102		8,102	1,769	9,871
221 DEPT OF REAL ESTATE & ASSET	23	2.8967	6,011		6,011	1,313	7,324
242 GSA PROPERTY MNGT	8	1.0076	2,091		2,091	457	2,548
245 GSA COMMUNICATIONS SERVICES	2	0.2519	523		523	114	637
281-4 BUILDING	20	2.5189	5,227		5,227	1,141	6,368
291-8 PARKS & RECREATION	84	10.5793	21,955		21,955	4,794	26,749
342 ZONING	11	1.3854	2,875		2,875	628	3,503
351-5 PLANNING	17	2.1411	4,443		4,443	970	5,413
381 COMMUNICATIONS	8	1.0076	2,091		2,091	457	2,548
401 CIP	37	4.6600	9,670		9,670	2,112	11,782
441 OFFICE OF RESILIENCY AND	2	0.2519	523		523	114	637
450 HUMAN SERVICES	14	1.7632	3,659		3,659	799	4,458
910 CD-COMMUNITY & ECONOMIC	25	3.1486	6,534		6,534	1,427	7,961
950 CIVILIAN INVESTIGATIVE PANEL	3	0.3778	784		784	171	955
SubTotal	794	100.0000	207,523		207,523	39,663	247,186
Total	794	100.0000	207,523		207,523	39,663	247,186

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	520		520		520
131 City Attorney	56	1.1380	2,425		2,425		2,425
141 Civil Service Board	6	0.1219	260		260		260
150 City Manager's Office	15	0.3048	650		650		650
150.2 Agenda Coordination	3	0.0610	130		130		130
160 Finance - Director's Office	10	0.2032	433		433		433
161 Finance - General Accounting	22	0.4471	953		953		953
162 Finance - Treasury Management	26	0.5283	1,126		1,126		1,126
163 Finance - Financial System Services	2	0.0406	87		87		87
171-4 Human Resources	39	0.7925	1,689		1,689	333	2,022
231 Management and Budget	17	0.3455	736		736	145	881
241 GSA - Administration	7	0.1422	303		303	60	363
243 GSA - Miami Riverside Center	8	0.1626	346		346	68	414
244 GSA - Graphics	5	0.1016	217		217	43	260
246 GSA - Light Fleet	34	0.6909	1,473		1,473	290	1,763
247 GSA - Heavy Fleet	35	0.7112	1,516		1,516	299	1,815
251 Information Technology	80	1.6257	3,465		3,465	683	4,148
261 Procurement	19	0.3861	823		823	162	985
271 Auditor General	8	0.1626	346		346	68	414
301-3 Risk Management	18	0.3658	780		780	154	934
431 Equal Opportunity & Diversity	3	0.0610	130		130	26	156
371 Grants Administration	11	0.2235	476		476	94	570
101 MAYOR	9	0.1829	390		390	77	467
111-5 COMMISSIONERS	34	0.6909	1,473		1,473	290	1,763
151 NET - NEIGHBORHOOD	77	1.5647	3,335		3,335	658	3,993



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	2,512		2,512	495	3,007
181-9 FIRE-RESCUE	850	17.2729	36,814		36,814	7,261	44,075
190-1 POLICE	1,784	36.2526	77,265		77,265	15,240	92,505
201-9 PUBLIC WORKS	140	2.8450	6,064		6,064	1,196	7,260
211-3 SOLID WASTE	202	4.1049	8,749		8,749	1,725	10,474
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	2,166		2,166	427	2,593
242 GSA PROPERTY MNGT	38	0.7722	1,646		1,646	325	1,971
245 GSA COMMUNICATIONS SERVICES	8	0.1626	346		346	68	414
281-4 BUILDING	107	2.1744	4,634		4,634	914	5,548
291-8 PARKS & RECREATION	890	18.0858	38,547		38,547	7,602	46,149
342 ZONING	21	0.4267	910		910	179	1,089
351-5 PLANNING	41	0.8332	1,776		1,776	350	2,126
381 COMMUNICATIONS	17	0.3455	736		736	145	881
401 CIP	42	0.8535	1,819		1,819	359	2,178
441 OFFICE OF RESILIENCY AND	5	0.1016	217		217	43	260
450 HUMAN SERVICES	64	1.3005	2,772		2,772	547	3,319
910 CD-COMMUNITY & ECONOMIC	33	0.6706	1,429		1,429	282	1,711
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	260		260	51	311
980 ND - NON DEPARTMENTAL	9	0.1829	390		390	77	467
SubTotal	4,921	100.0000	213,134		213,134	40,736	253,870
Total	4,921	100.0000	213,134		213,134	40,736	253,870



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
121 City Clerk	3,948	1,076	2,352
131 City Attorney	6,561	738	3,398
141 Civil Service Board	1,436	392	784
150 City Manager's Office	3,667	926	2,091
150.2 Agenda Coordination	959	306	523
160 Finance - Director's Office	3,663	616	2,614
161 Finance - General	8,072	324	6,795
162 Finance - Treasury	8,568	647	6,795
163 Finance - Financial	822	212	523
171-4 Human Resources	13,739	891	10,826
231 Management and Budget	6,972	678	5,413
241 GSA - Administration	3,695	1,103	2,229
243 GSA - Miami Riverside	2,189	820	955
244 GSA - Graphics	1,128	550	318
246 GSA - Light Fleet	8,662	5,307	1,592
247 GSA - Heavy Fleet	7,470	4,382	1,273
251 Information Technology	17,279	2,305	10,826
261 Procurement	7,834	799	6,050
271 Auditor General	3,497	535	2,548
301-3 Risk Management	7,657	2,583	4,140
431 Equal Opportunity &	1,132	339	637
371 Grants Administration	3,917	1,437	1,910
101 MAYOR	2,161	1,057	637
111-5 COMMISSIONERS	7,606	3,614	2,229
151 NET - NEIGHBORHOOD	15,780	5,419	6,368
152 CODE COMPLIANCE	11,893	1,243	7,643
181-9 FIRE-RESCUE	99,761	30,849	24,837
190-1 POLICE	142,041	20,236	29,300
201-9 PUBLIC WORKS	26,392	8,306	10,826
211-3 SOLID WASTE	24,613	4,268	9,871
221 DEPT OF REAL ESTATE	16,487	6,570	7,324
242 GSA PROPERTY MNGT	6,454	1,935	2,548
245 GSA	1,933	882	637



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
281-4 BUILDING	15,073	3,157	6,368	5,548
291-8 PARKS &	93,140	20,242	26,749	46,149
342 ZONING	5,033	441	3,503	1,089
351-5 PLANNING	9,219	1,680	5,413	2,126
381 COMMUNICATIONS	4,685	1,256	2,548	881
401 CIP	18,077	4,117	11,782	2,178
441 OFFICE OF RESILIENCY	1,474	577	637	260
450 HUMAN SERVICES	12,802	5,025	4,458	3,319
910 CD-COMMUNITY &	20,997	11,325	7,961	1,711
920 CRA - COMMUNITY	3,333	3,333	0	0
930 LIBERTY CITY	429	429	0	0
940 VIRGINIA KEY	1,068	1,068	0	0
950 CIVILIAN	2,488	1,222	955	311
980 ND - NON	2,270	1,803	0	467
Direct Billed	0	0	0	0
Total	668,076	167,020	247,186	253,870



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,706,704			4,706,704
Major Machinery and Equipment	(20,325)			
Depreciation	(9,278)			
Total Deductions:	(29,603)			(29,603)
Building Depreciation	24,534		24,534	
Equipment Depreciation	9,366		9,366	
131 City Attorney	227,085	57,973	285,058	
141 Civil Service Board	3,738	489	4,227	
150 City Manager's Office	23,652	2,959	26,611	
150.2 Agenda Coordination	4,431	1,662	6,093	
160 Finance - Director's Office	6,994	1,695	8,689	
161 Finance - General Accounting	15,456	3,035	18,491	
162 Finance - Treasury Management	8,460	671	9,131	
163 Finance - Financial System Services	11,318	2,421	13,739	
171-4 Human Resources		37,438	37,438	
231 Management and Budget		77,239	77,239	
243 GSA - Miami Riverside Center		106,124	106,124	
244 GSA - Graphics		19,270	19,270	
251 Information Technology		230,768	230,768	
261 Procurement		24,203	24,203	
271 Auditor General		8,568	8,568	
301-3 Risk Management		21,278	21,278	
431 Equal Opportunity & Diversity		4,358	4,358	
Total Allocated Additions:	335,034	600,151	935,185	935,185
Total To Be Allocated:	5,012,135	600,151		5,612,286

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
Wages & Benefits				
Salaries	2,576,498	0	2,318,848	257,650
Fringe Benefits	221,640	0	199,476	22,164
Other Expense & Cost				
Retirement Contribution	1,046,000	0	941,400	104,600
Life and Health Insurance	567,000	0	510,300	56,700
Workers' Compensation	87,000	0	78,300	8,700
Professional Service	48,044	0	43,240	4,804
Travel and Per Diem	0	0	0	0
Communications & Relations	0	0	0	0
Postage	3,473	0	3,126	347
Rentals and Leases	6,729	0	6,056	673
Insurance	14,000	0	12,600	1,400
Repair and Maintenance	57,874	0	52,087	5,787
Advertising and Relations	0	0	0	0
Office Supplies & Minor Equipment	29,568	0	26,611	2,957
Publications, Subscriptions, & Membershi	19,275	0	17,347	1,928
*Major Machinery and Equipment	20,325	20,325	0	0
*Depreciation	9,278	9,278	0	0
Departmental Totals				
Total Expenditures	4,706,704	29,603	4,209,391	467,710
Deductions				
Total Deductions	(29,603)	(29,603)	0	0
Functional Cost				
Functional Cost	4,677,101	0	4,209,391	467,710
Allocation Step 1				
Inbound- All Others	335,034	335,034	0	0
Reallocate Admin Costs		(335,034)	301,531	33,503
1st Allocation	5,012,135	0	4,510,922	501,213



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
Allocation Step 2				
Inbound- All Others	600,151	600,151	0	0
Reallocate Admin Costs		(600,151)	540,136	60,015
2nd Allocation	600,151	0	540,136	60,015
Total For 00110 171-4 Human Resources				
Total Allocated	5,612,286	0	5,051,058	561,228



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	0.2439	11,000		11,000		11,000
131 City Attorney	56	1.1380	51,333		51,333		51,333
141 Civil Service Board	6	0.1219	5,500		5,500		5,500
150 City Manager's Office	15	0.3048	13,750		13,750		13,750
150.2 Agenda Coordination	3	0.0610	2,750		2,750		2,750
160 Finance - Director's Office	10	0.2032	9,167		9,167		9,167
161 Finance - General Accounting	22	0.4471	20,167		20,167		20,167
162 Finance - Treasury Management	26	0.5283	23,833		23,833		23,833
163 Finance - Financial System Services	2	0.0406	1,833		1,833		1,833
171-4 Human Resources	39	0.7925	35,750		35,750		35,750
231 Management and Budget	17	0.3455	15,583		15,583	1,941	17,524
241 GSA - Administration	7	0.1422	6,417		6,417	799	7,216
243 GSA - Miami Riverside Center	8	0.1626	7,333		7,333	914	8,247
244 GSA - Graphics	5	0.1016	4,583		4,583	571	5,154
246 GSA - Light Fleet	34	0.6909	31,167		31,167	3,883	35,050
247 GSA - Heavy Fleet	35	0.7112	32,083		32,083	3,997	36,080
251 Information Technology	80	1.6257	73,333		73,333	9,135	82,468
261 Procurement	19	0.3861	17,417		17,417	2,170	19,587
271 Auditor General	8	0.1626	7,333		7,333	914	8,247
301-3 Risk Management	18	0.3658	16,500		16,500	2,055	18,555
431 Equal Opportunity & Diversity	3	0.0610	2,750		2,750	343	3,093
371 Grants Administration	11	0.2235	10,083		10,083	1,256	11,339
101 MAYOR	9	0.1829	8,250		8,250	1,028	9,278
111-5 COMMISSIONERS	34	0.6909	31,167		31,167	3,883	35,050
151 NET - NEIGHBORHOOD	77	1.5647	70,583		70,583	8,793	79,376



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	53,167		53,167	6,623	59,790
181-9 FIRE-RESCUE	850	17.2729	779,168		779,168	97,065	876,233
190-1 POLICE	1,784	36.2526	1,635,340		1,635,340	203,721	1,839,061
201-9 PUBLIC WORKS	140	2.8450	128,333		128,333	15,987	144,320
211-3 SOLID WASTE	202	4.1049	185,167		185,167	23,067	208,234
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	45,833		45,833	5,710	51,543
242 GSA PROPERTY MNGT	38	0.7722	34,833		34,833	4,339	39,172
245 GSA COMMUNICATIONS SERVICES	8	0.1626	7,333		7,333	914	8,247
281-4 BUILDING	107	2.1744	98,083		98,083	12,219	110,302
291-8 PARKS & RECREATION	890	18.0858	815,834		815,834	101,632	917,466
342 ZONING	21	0.4267	19,250		19,250	2,398	21,648
351-5 PLANNING	41	0.8332	37,583		37,583	4,682	42,265
381 COMMUNICATIONS	17	0.3455	15,583		15,583	1,941	17,524
401 CIP	42	0.8535	38,500		38,500	4,796	43,296
441 OFFICE OF RESILIENCY AND	5	0.1016	4,583		4,583	571	5,154
450 HUMAN SERVICES	64	1.3005	58,667		58,667	7,308	65,975
910 CD-COMMUNITY & ECONOMIC	33	0.6706	30,250		30,250	3,768	34,018
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	5,500		5,500	685	6,185
980 ND - NON DEPARTMENTAL	9	0.1829	8,250		8,250	1,028	9,278
SubTotal	4,921	100.0000	4,510,922		4,510,922	540,136	5,051,058
Total	4,921	100.0000	4,510,922		4,510,922	540,136	5,051,058



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2331	1,168		1,168		1,168
131 City Attorney	3	0.0777	389		389		389
141 Civil Service Board	1	0.0259	130		130		130
150 City Manager's Office	1	0.0259	130		130		130
150.2 Agenda Coordination	2	0.0518	260		260		260
160 Finance - Director's Office	6	0.1554	779		779		779
161 Finance - General Accounting	20	0.5180	2,596		2,596		2,596
162 Finance - Treasury Management	24	0.6216	3,116		3,116		3,116
163 Finance - Financial System Services	2	0.0518	260		260		260
171-4 Human Resources	13	0.3367	1,688		1,688		1,688
231 Management and Budget	5	0.1295	649		649	79	728
241 GSA - Administration	4	0.1036	519		519	64	583
243 GSA - Miami Riverside Center	8	0.2072	1,039		1,039	127	1,166
244 GSA - Graphics	5	0.1295	649		649	79	728
246 GSA - Light Fleet	34	0.8806	4,414		4,414	540	4,954
247 GSA - Heavy Fleet	35	0.9065	4,544		4,544	556	5,100
251 Information Technology	76	1.9684	9,866		9,866	1,207	11,073
261 Procurement	14	0.3626	1,817		1,817	222	2,039
301-3 Risk Management	14	0.3626	1,817		1,817	222	2,039
371 Grants Administration	7	0.1813	909		909	111	1,020
151 NET - NEIGHBORHOOD	60	1.5540	7,789		7,789	953	8,742
152 CODE COMPLIANCE	55	1.4245	7,140		7,140	873	8,013
181-9 FIRE-RESCUE	829	21.4711	107,616		107,616	13,162	120,778
190-1 POLICE	1,671	43.2790	216,919		216,919	26,529	243,448
201-9 PUBLIC WORKS	132	3.4188	17,135		17,135	2,096	19,231



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
211-3 SOLID WASTE	197	5.1023	25,573		25,573	3,128	28,701
221 DEPT OF REAL ESTATE & ASSET	44	1.1396	5,712		5,712	699	6,411
242 GSA PROPERTY MNGT	38	0.9842	4,933		4,933	603	5,536
245 GSA COMMUNICATIONS SERVICES	8	0.2072	1,039		1,039	127	1,166
281-4 BUILDING	86	2.2274	11,164		11,164	1,365	12,529
291-8 PARKS & RECREATION	272	7.0448	35,309		35,309	4,319	39,628
342 ZONING	17	0.4403	2,207		2,207	270	2,477
351-5 PLANNING	37	0.9583	4,803		4,803	587	5,390
381 COMMUNICATIONS	13	0.3367	1,688		1,688	206	1,894
401 CIP	36	0.9324	4,673		4,673	572	5,245
441 OFFICE OF RESILIENCY AND	3	0.0777	389		389	48	437
450 HUMAN SERVICES	50	1.2950	6,491		6,491	794	7,285
910 CD-COMMUNITY & ECONOMIC	26	0.6734	3,375		3,375	413	3,788
950 CIVILIAN INVESTIGATIVE PANEL	4	0.1036	519		519	64	583
SubTotal	3,861	100.0000	501,213		501,213	60,015	561,228
Total	3,861	100.0000	501,213		501,213	60,015	561,228

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	12,168	11,000	1,168
131 City Attorney	51,722	51,333	389
141 Civil Service Board	5,630	5,500	130
150 City Manager's Office	13,880	13,750	130
150.2 Agenda Coordination	3,010	2,750	260
160 Finance - Director's Office	9,946	9,167	779
161 Finance - General	22,763	20,167	2,596
162 Finance - Treasury	26,949	23,833	3,116
163 Finance - Financial	2,093	1,833	260
171-4 Human Resources	37,438	35,750	1,688
231 Management and Budget	18,252	17,524	728
241 GSA - Administration	7,799	7,216	583
243 GSA - Miami Riverside	9,413	8,247	1,166
244 GSA - Graphics	5,882	5,154	728
246 GSA - Light Fleet	40,004	35,050	4,954
247 GSA - Heavy Fleet	41,180	36,080	5,100
251 Information Technology	93,541	82,468	11,073
261 Procurement	21,626	19,587	2,039
271 Auditor General	8,247	8,247	0
301-3 Risk Management	20,594	18,555	2,039
431 Equal Opportunity &	3,093	3,093	0
371 Grants Administration	12,359	11,339	1,020
101 MAYOR	9,278	9,278	0
111-5 COMMISSIONERS	35,050	35,050	0
151 NET - NEIGHBORHOOD	88,118	79,376	8,742
152 CODE COMPLIANCE	67,803	59,790	8,013
181-9 FIRE-RESCUE	997,011	876,233	120,778
190-1 POLICE	2,082,509	1,839,061	243,448
201-9 PUBLIC WORKS	163,551	144,320	19,231
211-3 SOLID WASTE	236,935	208,234	28,701
221 DEPT OF REAL ESTATE	57,954	51,543	6,411
242 GSA PROPERTY MNGT	44,708	39,172	5,536
245 GSA	9,413	8,247	1,166



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
281-4 BUILDING	122,831	110,302	12,529
291-8 PARKS &	957,094	917,466	39,628
342 ZONING	24,125	21,648	2,477
351-5 PLANNING	47,655	42,265	5,390
381 COMMUNICATIONS	19,418	17,524	1,894
401 CIP	48,541	43,296	5,245
441 OFFICE OF RESILIENCY	5,591	5,154	437
450 HUMAN SERVICES	73,260	65,975	7,285
910 CD-COMMUNITY &	37,806	34,018	3,788
950 CIVILIAN	6,768	6,185	583
980 ND - NON	9,278	9,278	0
Direct Billed	0	0	0
Total	5,612,286	5,051,058	561,228



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,803,657			12,803,657
Major Machinery and Equipment	(6,463)			
Capital Outlay	(1,464)			
Depreciation	(3,668)			
Total Deductions:	(11,595)			(11,595)
Building Depreciation	6,821		6,821	
Equipment Depreciation	4,604		4,604	
131 City Attorney	120,837	30,849	151,686	
141 Civil Service Board	1,629	213	1,842	
150 City Manager's Office	10,310	1,290	11,600	
150.2 Agenda Coordination	25,701	9,638	35,339	
160 Finance - Director's Office	3,049	739	3,788	
161 Finance - General Accounting	8,451	1,655	10,106	
162 Finance - Treasury Management	6,384	506	6,890	
163 Finance - Financial System Services	5,745	1,227	6,972	
171-4 Human Resources	16,232	2,020	18,252	
243 GSA - Miami Riverside Center		29,247	29,247	
244 GSA - Graphics		274	274	
251 Information Technology		91,062	91,062	
261 Procurement		26,082	26,082	
271 Auditor General		4,800	4,800	
301-3 Risk Management		8,994	8,994	
431 Equal Opportunity & Diversity		1,900	1,900	
Total Allocated Additions:	209,763	210,496	420,259	420,259
Total To Be Allocated:	13,001,825	210,496		13,212,321



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
Wages & Benefits			
Salaries	1,387,524	0	1,387,524
Fringe Benefits	126,113	0	126,113
Other Expense & Cost			
Retirement Contribution	526,000	0	526,000
Life and Health Insurance	293,000	0	293,000
Workers' Compensation	26,000	0	26,000
Professional Service	66,887	0	66,887
Travel and Per Diem	1,002	0	1,002
Postage	183	0	183
Rentals and Leases	1,659	0	1,659
Insurance	7,000	0	7,000
Repair and Maintenance	28,000	0	28,000
Printing and Graphics	9,208	0	9,208
Other Current Charge	6,144	0	6,144
Office Supplies & Minor Equipment	13,697	0	13,697
Publications, Subscriptions, & Membershi	5,539	0	5,539
Aids to Private Organizations	10,294,106	0	10,294,106
*Major Machinery and Equipment	6,463	6,463	0
*Capital Outlay	1,464	1,464	0
*Depreciation	3,668	3,668	0
Departmental Totals			
Total Expenditures	12,803,657	11,595	12,792,062
Deductions			
Total Deductions	(11,595)	(11,595)	0
Functional Cost	12,792,062	0	12,792,062
Allocation Step 1			
Inbound- All Others	209,763	209,763	0
Reallocate Admin Costs		(209,763)	209,763
1st Allocation	13,001,825	0	13,001,825



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	210,496	210,496	0
Reallocate Admin Costs		(210,496)	210,496
2nd Allocation	210,496	0	210,496
Total For 00120 231 Management and Budget			
Total Allocated	13,212,321	0	13,212,321



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	2	0.3960	51,492		51,492		51,492
131 City Attorney	3	0.5941	77,239		77,239		77,239
160 Finance - Director's Office	13	2.5743	334,700		334,700		334,700
171-4 Human Resources	3	0.5941	77,239		77,239		77,239
241 GSA - Administration	6	1.1881	154,477		154,477	2,609	157,086
251 Information Technology	15	2.9703	386,193		386,193	6,524	392,717
271 Auditor General	1	0.1980	25,746		25,746	435	26,181
101 MAYOR	2	0.3960	51,492		51,492	870	52,362
151 NET - NEIGHBORHOOD	25	4.9505	643,655		643,655	10,873	654,528
152 CODE COMPLIANCE	3	0.5941	77,239		77,239	1,305	78,544
181-9 FIRE-RESCUE	50	9.9010	1,287,309		1,287,309	21,745	1,309,054
190-1 POLICE	264	52.2772	6,796,996		6,796,996	114,816	6,911,812
201-9 PUBLIC WORKS	17	3.3663	437,685		437,685	7,393	445,078
211-3 SOLID WASTE	2	0.3960	51,492		51,492	870	52,362
221 DEPT OF REAL ESTATE & ASSET	4	0.7921	102,985		102,985	1,740	104,725
281-4 BUILDING	7	1.3861	180,223		180,223	3,044	183,267
291-8 PARKS & RECREATION	34	6.7327	875,370		875,370	14,787	890,157
342 ZONING	8	1.5842	205,969		205,969	3,479	209,448
351-5 PLANNING	11	2.1782	283,208		283,208	4,784	287,992
381 COMMUNICATIONS	2	0.3960	51,492		51,492	870	52,362
401 CIP	3	0.5941	77,239		77,239	1,305	78,544
450 HUMAN SERVICES	28	5.5446	720,893		720,893	12,177	733,070
910 CD-COMMUNITY & ECONOMIC	2	0.3960	51,492		51,492	870	52,362
SubTotal	505	100.0000	13,001,825		13,001,825	210,496	13,212,321
Total	505	100.0000	13,001,825		13,001,825	210,496	13,212,321



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget**

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
121 City Clerk	51,492	51,492
131 City Attorney	77,239	77,239
160 Finance - Director's Office	334,700	334,700
171-4 Human Resources	77,239	77,239
241 GSA - Administration	157,086	157,086
251 Information Technology	392,717	392,717
271 Auditor General	26,181	26,181
101 MAYOR	52,362	52,362
151 NET - NEIGHBORHOOD	654,528	654,528
152 CODE COMPLIANCE	78,544	78,544
181-9 FIRE-RESCUE	1,309,054	1,309,054
190-1 POLICE	6,911,812	6,911,812
201-9 PUBLIC WORKS	445,078	445,078
211-3 SOLID WASTE	52,362	52,362
221 DEPT OF REAL ESTATE	104,725	104,725
281-4 BUILDING	183,267	183,267
291-8 PARKS &	890,157	890,157
342 ZONING	209,448	209,448
351-5 PLANNING	287,992	287,992
381 COMMUNICATIONS	52,362	52,362
401 CIP	78,544	78,544
450 HUMAN SERVICES	733,070	733,070
910 CD-COMMUNITY &	52,362	52,362
Direct Billed	0	0
Total	13,212,321	13,212,321



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,042,730			5,042,730
Major Machinery and Equipment	(842,335)			
Capital Outlay	(201,670)			
Transfer and Others	(10,000)			
Depreciation	(662,530)			
Total Deductions:	(1,716,535)			(1,716,535)
Building Depreciation	1,522		1,522	
Equipment Depreciation	1,222,021		1,222,021	
131 City Attorney	22,559	5,759	28,318	
141 Civil Service Board	671	88	759	
150 City Manager's Office	4,245	531	4,776	
150.2 Agenda Coordination	886	332	1,218	
160 Finance - Director's Office	1,255	304	1,559	
161 Finance - General Accounting	11,985	2,441	14,426	
162 Finance - Treasury Management	10,376	823	11,199	
163 Finance - Financial System Services	3,053	642	3,695	
171-4 Human Resources	6,936	863	7,799	
231 Management and Budget	154,477	2,609	157,086	
243 GSA - Miami Riverside Center		6,632	6,632	
244 GSA - Graphics		2,632	2,632	
246 GSA - Light Fleet		256,887	256,887	
247 GSA - Heavy Fleet		831,802	831,802	
251 Information Technology		248,261	248,261	
261 Procurement		30,950	30,950	
271 Auditor General		4,037	4,037	
301-3 Risk Management		8,985	8,985	
431 Equal Opportunity & Diversity		782	782	



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 241 GSA - Administration**

Total Allocated Additions:	1,439,986	1,405,360	2,845,346	2,845,346
Total To Be Allocated:	4,766,181	1,405,360		6,171,541



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Wages & Benefits			
Salaries	757,876	0	757,876
Fringe Benefits	61,320	0	61,320
Other Expense & Cost			
Retirement Contribution	183,000	0	183,000
Life and Health Insurance	98,000	0	98,000
Workers' Compensation	47,000	0	47,000
Professional Service	45,151	0	45,151
Travel and Per Diem	0	0	0
Communications & Relations	2,427	0	2,427
Postage	275	0	275
Utility Services	90,303	0	90,303
Rentals and Leases	1,147	0	1,147
Insurance	1,526,000	0	1,526,000
Repair and Maintenance	414,593	0	414,593
Other Current Charge	237	0	237
Office Supplies & Minor Equipment	34,608	0	34,608
Other Materials & Supplies	64,258	0	64,258
*Major Machinery and Equipment	842,335	842,335	0
*Capital Outlay	201,670	201,670	0
*Transfer and Others	10,000	10,000	0
*Depreciation	662,530	662,530	0
Departmental Totals			
Total Expenditures	5,042,730	1,716,535	3,326,195
Deductions			
Total Deductions	(1,716,535)	(1,716,535)	0
Functional Cost			
	3,326,195	0	3,326,195



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
Allocation Step 1			
Inbound- All Others	1,439,986	1,439,986	0
Reallocate Admin Costs		(1,439,986)	1,439,986
1st Allocation	4,766,181	0	4,766,181
Allocation Step 2			
Inbound- All Others	1,405,360	1,405,360	0
Reallocate Admin Costs		(1,405,360)	1,405,360
2nd Allocation	1,405,360	0	1,405,360
Total For 00130 241 GSA - Administration			
Total Allocated	6,171,541	0	6,171,541



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	8	6.2500	297,886		297,886	87,835	385,721
244 GSA - Graphics	5	3.9063	186,179		186,179	54,897	241,076
246 GSA - Light Fleet	34	26.5625	1,266,017		1,266,017	373,299	1,639,316
247 GSA - Heavy Fleet	35	27.3438	1,303,253		1,303,253	384,278	1,687,531
242 GSA PROPERTY MNGT	38	29.6874	1,414,960		1,414,960	417,216	1,832,176
245 GSA COMMUNICATIONS SERVICES	8	6.2500	297,886		297,886	87,835	385,721
SubTotal	128	100.0000	4,766,181		4,766,181	1,405,360	6,171,541
Total	128	100.0000	4,766,181		4,766,181	1,405,360	6,171,541

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	385,721	385,721
244 GSA - Graphics	241,076	241,076
246 GSA - Light Fleet	1,639,316	1,639,316
247 GSA - Heavy Fleet	1,687,531	1,687,531
242 GSA PROPERTY MNGT	1,832,176	1,832,176
245 GSA	385,721	385,721
Direct Billed	0	0
Total	6,171,541	6,171,541



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,029,316			2,029,316
Major Machinery and Equipment	1,569			
Capital Outlay	(91,297)			
Depreciation	(65,548)			
Total Deductions:	(155,276)			(155,276)
Building Depreciation	12,220		12,220	
141 Civil Service Board	767	100	867	
150 City Manager's Office	4,852	607	5,459	
160 Finance - Director's Office	1,435	348	1,783	
161 Finance - General Accounting	9,805	1,915	11,720	
162 Finance - Treasury Management	7,712	612	8,324	
163 Finance - Financial System Services	1,814	375	2,189	
171-4 Human Resources	8,372	1,041	9,413	
241 GSA - Administration	297,886	87,835	385,721	
243 GSA - Miami Riverside Center		52,245	52,245	
251 Information Technology		8,273	8,273	
261 Procurement		20,661	20,661	
271 Auditor General		3,003	3,003	
301-3 Risk Management		4,560	4,560	
431 Equal Opportunity & Diversity		894	894	
Total Allocated Additions:	344,863	182,469	527,332	527,332
Total To Be Allocated:	2,218,903	182,469		2,401,372

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
Wages & Benefits				
Salaries	407,593	154,885	203,797	48,911
Fringe Benefits	31,911	12,126	15,956	3,829
Other Expense & Cost				
Retirement Contribution	167,000	63,460	83,500	20,040
Life and Health Insurance	156,000	59,280	78,000	18,720
Workers' Compensation	29,000	11,020	14,500	3,480
Professional Service	526,778	200,176	263,389	63,213
Utility Services	471,004	178,982	235,502	56,520
Rentals and Leases	2,074	788	1,037	249
Repair and Maintenance	80,025	30,410	40,012	9,603
Other Current Charges	500	190	250	60
Office Supplies & Minor Equipment	1,024	389	512	123
Other Materials & Supplies	1,023	389	511	123
Publications, Subscriptions, & Membershi	108	41	54	13
*Major Machinery and Equipment	(1,569)	(1,569)	0	0
*Capital Outlay	91,297	91,297	0	0
*Depreciation	65,548	65,548	0	0
Departmental Totals				
Total Expenditures	2,029,316	867,412	937,020	224,884
Deductions				
Total Deductions	(155,276)	(155,276)	0	0
Functional Cost				
Functional Cost	1,874,040	712,136	937,020	224,884
Allocation Step 1				
Inbound- All Others	344,863	344,863	0	0
Reallocate Admin Costs		(1,056,999)	852,419	204,580
1st Allocation	2,218,903	0	1,789,439	429,464



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	182,469	182,469	0	0
Reallocate Admin Costs		(182,469)	147,152	35,317
2nd Allocation	182,469	0	147,152	35,317
Total For 00140 243 GSA - Miami Riverside				
Total Allocated	2,401,372	0	1,936,591	464,781



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	7.2462	129,667		129,667		129,667
141 Civil Service Board	1,144	0.7198	12,881		12,881		12,881
150 City Manager's Office	5,694	3.5828	64,113		64,113		64,113
150.2 Agenda Coordination	275	0.1730	3,096		3,096		3,096
160 Finance - Director's Office	1,371	0.8628	15,439		15,439		15,439
161 Finance - General Accounting	10,055	6.3271	113,219		113,219		113,219
162 Finance - Treasury Management	4,113	2.5883	46,317		46,317		46,317
163 Finance - Financial System Services	914	0.5752	10,293		10,293		10,293
171-4 Human Resources	9,316	5.8619	104,896		104,896		104,896
231 Management and Budget	2,590	1.6297	29,163		29,163		29,163
241 GSA - Administration	578	0.3637	6,508		6,508		6,508
243 GSA - Miami Riverside Center	4,640	2.9196	52,245		52,245		52,245
251 Information Technology	11,964	7.5281	134,711		134,711	16,497	151,208
261 Procurement	2,621	1.6492	29,512		29,512	3,614	33,126
271 Auditor General	5,161	3.2475	58,111		58,111	7,116	65,227
301-3 Risk Management	2,907	1.8292	32,732		32,732	4,008	36,740
431 Equal Opportunity & Diversity	952	0.5990	10,719		10,719	1,313	12,032
371 Grants Administration	1,624	1.0219	18,286		18,286	2,239	20,525
152 CODE COMPLIANCE	2,436	1.5328	27,429		27,429	3,359	30,788
181-9 FIRE-RESCUE	11,459	7.2104	129,025		129,025	15,801	144,826
190-1 POLICE	2,800	1.7618	31,527		31,527	3,861	35,388
201-9 PUBLIC WORKS	8,388	5.2780	94,447		94,447	11,566	106,013
221 DEPT OF REAL ESTATE & ASSET	7,708	4.8501	86,790		86,790	10,629	97,419
281-4 BUILDING	20,943	13.1782	235,811		235,811	28,879	264,690
291-8 PARKS & RECREATION	4,110	2.5861	46,277		46,277	5,667	51,944



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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
342 ZONING	5,584	3.5136	62,874		62,874	7,700	70,574
351-5 PLANNING	8,082	5.0855	91,001		91,001	11,144	102,145
381 COMMUNICATIONS	2,456	1.5454	27,654		27,654	3,387	31,041
401 CIP	7,522	4.7331	84,696		84,696	10,372	95,068
SubTotal	158,924	100.0000	1,789,439		1,789,439	147,152	1,936,591
Total	158,924	100.0000	1,789,439		1,789,439	147,152	1,936,591

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center

Activity - Mail Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	4,969	1.6933	7,272	-4,969	2,303		2,303
141 Civil Service Board	32	0.0111	48	-33	15		15
150 City Manager's Office	137	0.0470	202	-138	64		64
160 Finance - Director's Office	7,510	2.5594	10,992	-7,511	3,481		3,481
162 Finance - Treasury Management	9,805	3.3412	14,349	-9,805	4,544		4,544
171-4 Human Resources	2,649	0.9029	3,877	-2,649	1,228		1,228
231 Management and Budget	182	0.0622	267	-183	84		84
241 GSA - Administration	266	0.0908	390	-266	124		124
251 Information Technology	7	0.0026	11	-8	3	1	4
261 Procurement	368	0.1256	539	-369	170	49	219
271 Auditor General	57	0.0197	85	-58	27	8	35
301-3 Risk Management	6,050	2.0619	8,855	-6,051	2,804	798	3,602
431 Equal Opportunity & Diversity	23	0.0081	35	-24	11	3	14
371 Grants Administration	370	0.1262	542	-370	172	49	221
101 MAYOR	254	0.0867	372	-254	118	34	152
111-5 COMMISSIONERS	111	0.0379	163	-111	52	15	67
151 NET - NEIGHBORHOOD	257	0.0877	377	-257	120	34	154
152 CODE COMPLIANCE	60,424	20.5905	88,429	-60,424	28,005	7,966	35,971
181-9 FIRE-RESCUE	1,755	0.5981	2,569	-1,755	814	231	1,045
190-1 POLICE	49,747	16.9523	72,804	-49,747	23,057	6,558	29,615
201-9 PUBLIC WORKS	1,202	0.4096	1,759	-1,202	557	158	715
211-3 SOLID WASTE	15,961	5.4390	23,359	-15,961	7,398	2,104	9,502
221 DEPT OF REAL ESTATE & ASSET	3,716	1.2666	5,440	-3,717	1,723	490	2,213
281-4 BUILDING	13,537	4.6132	19,812	-13,538	6,274	1,785	8,059
291-8 PARKS & RECREATION	1,323	0.4511	1,937	-1,324	613	175	788



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
342 ZONING	4	0.0015	6	-4	2	1	3
351-5 PLANNING	84,194	28.6908	123,215	-84,194	39,021	11,097	50,118
381 COMMUNICATIONS	179	0.0610	262	-179	83	24	107
401 CIP	3,401	1.1591	4,978	-3,401	1,577	448	2,025
910 CD-COMMUNITY & ECONOMIC	4,444	1.5144	6,504	-4,444	2,060	586	2,646
920 CRA - COMMUNITY	83	0.0283	122	-83	39	11	50
940 VIRGINIA KEY	162	0.0554	238	-163	75	21	96
950 CIVILIAN INVESTIGATIVE PANEL	200	0.0682	293	-200	93	26	119
960 PENSION	20,062	6.8366	29,361	-20,062	9,299	2,645	11,944
SubTotal	293,455	100.0000	429,464	-293,454	136,010	35,317	171,327
Direct Billed				293,454	293,454		293,454
Total	293,455	100.0000	429,464		429,464	35,317	464,781

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	2,303	0	2,303
131 City Attorney	129,667	129,667	0
141 Civil Service Board	12,896	12,881	15
150 City Manager's Office	64,177	64,113	64
150.2 Agenda Coordination	3,096	3,096	0
160 Finance - Director's Office	18,920	15,439	3,481
161 Finance - General	113,219	113,219	0
162 Finance - Treasury	50,861	46,317	4,544
163 Finance - Financial	10,293	10,293	0
171-4 Human Resources	106,124	104,896	1,228
231 Management and Budget	29,247	29,163	84
241 GSA - Administration	6,632	6,508	124
243 GSA - Miami Riverside	52,245	52,245	0
251 Information Technology	151,212	151,208	4
261 Procurement	33,345	33,126	219
271 Auditor General	65,262	65,227	35
301-3 Risk Management	40,342	36,740	3,602
431 Equal Opportunity &	12,046	12,032	14
371 Grants Administration	20,746	20,525	221
101 MAYOR	152	0	152
111-5 COMMISSIONERS	67	0	67
151 NET - NEIGHBORHOOD	154	0	154
152 CODE COMPLIANCE	66,759	30,788	35,971
181-9 FIRE-RESCUE	145,871	144,826	1,045
190-1 POLICE	65,003	35,388	29,615
201-9 PUBLIC WORKS	106,728	106,013	715
211-3 SOLID WASTE	9,502	0	9,502
221 DEPT OF REAL ESTATE	99,632	97,419	2,213
281-4 BUILDING	272,749	264,690	8,059
291-8 PARKS &	52,732	51,944	788
342 ZONING	70,577	70,574	3
351-5 PLANNING	152,263	102,145	50,118
381 COMMUNICATIONS	31,148	31,041	107



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
401 CIP	97,093	95,068	2,025
910 CD-COMMUNITY &	2,646	0	2,646
920 CRA - COMMUNITY	50	0	50
940 VIRGINIA KEY	96	0	96
950 CIVILIAN	119	0	119
960 PENSION	11,944	0	11,944
Direct Billed	293,454	0	293,454
Total	2,401,372	1,936,591	464,781



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	771,795			771,795
Major Machinery and Equipment	(78,109)			
Depreciation	(22,269)			
Total Deductions:	(100,378)			(100,378)
Equipment Depreciation	21,917		21,917	
141 Civil Service Board	479	63	542	
150 City Manager's Office	3,032	379	3,411	
160 Finance - Director's Office	897	217	1,114	
161 Finance - General Accounting	5,677	1,150	6,827	
162 Finance - Treasury Management	5,168	410	5,578	
163 Finance - Financial System Services	937	191	1,128	
171-4 Human Resources	5,232	650	5,882	
241 GSA - Administration	186,179	54,897	241,076	
244 GSA - Graphics		7,553	7,553	
251 Information Technology		3,919	3,919	
261 Procurement		11,663	11,663	
271 Auditor General		1,159	1,159	
301-3 Risk Management		2,645	2,645	
431 Equal Opportunity & Diversity		559	559	
Total Allocated Additions:	229,518	85,455	314,973	314,973
Total To Be Allocated:	900,935	85,455		986,390



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
Wages & Benefits			
Salaries	330,609	0	330,609
Fringe Benefits	26,238	0	26,238
Other Expense & Cost			
Retirement Contribution	127,000	0	127,000
Life and Health Insurance	78,000	0	78,000
Workers' Compensation	22,000	0	22,000
Professional Service	30,236	0	30,236
Travel and Per Diem	1,574	0	1,574
Rentals and Leases	684	0	684
Repair and Maintenance	6,723	0	6,723
Printing and Graphics	39,324	0	39,324
Office Supplies & Minor Equipment	2,279	0	2,279
Other Materials and Supplies	614	0	614
Publications, Subscriptions, & Membershi	6,136	0	6,136
*Major Machinery and Equipment	78,109	78,109	0
*Depreciation	22,269	22,269	0
Departmental Totals			
Total Expenditures	771,795	100,378	671,417
Deductions			
Total Deductions	(100,378)	(100,378)	0
Functional Cost			
Functional Cost	671,417	0	671,417
Allocation Step 1			
Inbound- All Others	229,518	229,518	0
Reallocate Admin Costs		(229,518)	229,518
1st Allocation	900,935	0	900,935



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
<hr/>			
Allocation Step 2			
Inbound- All Others	85,455	85,455	0
Reallocate Admin Costs		(85,455)	85,455
2nd Allocation	85,455	0	85,455
Total For 00150 244 GSA - Graphics			
Total Allocated	986,390	0	986,390



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	2,853	0.6652	5,993	-2,853	3,140		3,140
131 City Attorney	1,589	0.3705	3,338	-1,589	1,749		1,749
141 Civil Service Board	198	0.0464	418	-199	219		219
150 City Manager's Office	4,476	1.0437	9,403	-4,477	4,926		4,926
150.2 Agenda Coordination	62,876	14.6589	132,067	-62,876	69,191		69,191
160 Finance - Director's Office	4,939	1.1517	10,376	-4,940	5,436		5,436
161 Finance - General Accounting	1,699	0.3961	3,569	-1,699	1,870		1,870
162 Finance - Treasury Management	1,098	0.2561	2,307	-1,098	1,209		1,209
171-4 Human Resources	17,511	4.0827	36,782	-17,512	19,270		19,270
231 Management and Budget	249	0.0581	523	-249	274		274
241 GSA - Administration	2,391	0.5576	5,024	-2,392	2,632		2,632
244 GSA - Graphics	6,863	1.6002	14,417	-6,864	7,553		7,553
251 Information Technology	2,857	0.6662	6,002	-2,857	3,145	758	3,903
261 Procurement	7,576	1.7663	15,914	-7,576	8,338	2,010	10,348
271 Auditor General	143	0.0335	302	-144	158	38	196
301-3 Risk Management	7,696	1.7944	16,166	-7,697	8,469	2,041	10,510
431 Equal Opportunity & Diversity	1,510	0.3523	3,174	-1,511	1,663	401	2,064
371 Grants Administration	4,799	1.1189	10,080	-4,799	5,281	1,273	6,554
101 MAYOR	4,791	1.1171	10,065	-4,792	5,273	1,271	6,544
111-5 COMMISSIONERS	21,233	4.9503	44,599	-21,233	23,366	5,632	28,998
151 NET - NEIGHBORHOOD	5,726	1.3352	12,029	-5,727	6,302	1,519	7,821
152 CODE COMPLIANCE	3,151	0.7346	6,619	-3,151	3,468	836	4,304
181-9 FIRE-RESCUE	30,562	7.1253	64,194	-30,562	33,632	8,106	41,738
190-1 POLICE	69,647	16.2376	146,286	-69,648	76,638	18,474	95,112
201-9 PUBLIC WORKS	2,684	0.6259	5,639	-2,685	2,954	712	3,666



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 244 GSA - Graphics

Activity - Graphics Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	25,542	5.9550	53,651	-25,543	28,108	6,775	34,883
221 DEPT OF REAL ESTATE & ASSET	6,709	1.5643	14,093	-6,710	7,383	1,780	9,163
242 GSA PROPERTY MNGT	1,834	0.4276	3,853	-1,834	2,019	487	2,506
281-4 BUILDING	8,974	2.0923	18,851	-8,975	9,876	2,380	12,256
291-8 PARKS & RECREATION	55,743	12.9959	117,085	-55,743	61,342	14,785	76,127
342 ZONING	124	0.0291	262	-125	137	33	170
351-5 PLANNING	19,595	4.5684	41,159	-19,595	21,564	5,197	26,761
381 COMMUNICATIONS	11,375	2.6520	23,893	-11,375	12,518	3,017	15,535
401 CIP	10,398	2.4242	21,841	-10,398	11,443	2,758	14,201
441 OFFICE OF RESILIENCY AND	764	0.1782	1,606	-765	841	203	1,044
450 HUMAN SERVICES	8,741	2.0381	18,362	-8,742	9,620	2,319	11,939
910 CD-COMMUNITY & ECONOMIC	5,927	1.3820	12,451	-5,928	6,523	1,572	8,095
920 CRA - COMMUNITY	1,904	0.4441	4,001	-1,905	2,096	505	2,601
950 CIVILIAN INVESTIGATIVE PANEL	2,161	0.5040	4,541	-2,162	2,379	573	2,952
SubTotal	428,928	100.0000	900,935	-428,930	472,005	85,455	557,460
Direct Billed				428,930	428,930		428,930
Total	428,928	100.0000	900,935		900,935	85,455	986,390

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	3,140	3,140
131 City Attorney	1,749	1,749
141 Civil Service Board	219	219
150 City Manager's Office	4,926	4,926
150.2 Agenda Coordination	69,191	69,191
160 Finance - Director's Office	5,436	5,436
161 Finance - General	1,870	1,870
162 Finance - Treasury	1,209	1,209
171-4 Human Resources	19,270	19,270
231 Management and Budget	274	274
241 GSA - Administration	2,632	2,632
244 GSA - Graphics	7,553	7,553
251 Information Technology	3,903	3,903
261 Procurement	10,348	10,348
271 Auditor General	196	196
301-3 Risk Management	10,510	10,510
431 Equal Opportunity &	2,064	2,064
371 Grants Administration	6,554	6,554
101 MAYOR	6,544	6,544
111-5 COMMISSIONERS	28,998	28,998
151 NET - NEIGHBORHOOD	7,821	7,821
152 CODE COMPLIANCE	4,304	4,304
181-9 FIRE-RESCUE	41,738	41,738
190-1 POLICE	95,112	95,112
201-9 PUBLIC WORKS	3,666	3,666
211-3 SOLID WASTE	34,883	34,883
221 DEPT OF REAL ESTATE	9,163	9,163
242 GSA PROPERTY MNGT	2,506	2,506
281-4 BUILDING	12,256	12,256
291-8 PARKS &	76,127	76,127
342 ZONING	170	170
351-5 PLANNING	26,761	26,761
381 COMMUNICATIONS	15,535	15,535



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
401 CIP	14,201	14,201
441 OFFICE OF RESILIENCY	1,044	1,044
450 HUMAN SERVICES	11,939	11,939
910 CD-COMMUNITY &	8,095	8,095
920 CRA - COMMUNITY	2,601	2,601
950 CIVILIAN	2,952	2,952
Direct Billed	428,930	428,930
Total	986,390	986,390



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,172,802			8,172,802
Major Machinery and Equipment	(47,658)			
Depreciation	(2,074,326)			
Total Deductions:	(2,121,984)			(2,121,984)
Equipment Depreciation	3,352,587		3,352,587	
141 Civil Service Board	3,259	426	3,685	
150 City Manager's Office	20,619	2,580	23,199	
160 Finance - Director's Office	6,097	1,478	7,575	
161 Finance - General Accounting	133,655	26,854	160,509	
162 Finance - Treasury Management	49,892	3,954	53,846	
163 Finance - Financial System Services	7,208	1,454	8,662	
171-4 Human Resources	35,581	4,423	40,004	
241 GSA - Administration	1,266,017	373,299	1,639,316	
251 Information Technology		15,458	15,458	
261 Procurement		94,307	94,307	
271 Auditor General		9,971	9,971	
301-3 Risk Management		18,770	18,770	
431 Equal Opportunity & Diversity		3,799	3,799	
Total Allocated Additions:	4,874,915	556,773	5,431,688	5,431,688
Total To Be Allocated:	10,925,733	556,773		11,482,506



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Wages & Benefits			
Salaries	2,007,177	0	2,007,177
Fringe Benefits	180,437	0	180,437
Other Expense & Cost			
Retirement Contribution	825,000	0	825,000
Life and Health Insurance	636,000	0	636,000
Workers' Compensation	147,000	0	147,000
Professional Service	79,100	0	79,100
Travel and Per Diem	0	0	0
Rentals and Leases	1,368	0	1,368
Repair and Maintenance	2,041,639	0	2,041,639
Other Current Charge	3,092	0	3,092
Office Supplies & Minor Equipment	58,364	0	58,364
Other Materials & Supplies	14,280	0	14,280
Publications, Subscriptions, & Membershi	57,361	0	57,361
*Major Machinery and Equipment	47,658	47,658	0
*Depreciation	2,074,326	2,074,326	0
Departmental Totals			
Total Expenditures	8,172,802	2,121,984	6,050,818
Deductions			
Total Deductions	(2,121,984)	(2,121,984)	0
Functional Cost			
Functional Cost	6,050,818	0	6,050,818
Allocation Step 1			
Inbound- All Others	4,874,915	4,874,915	0
Reallocate Admin Costs		(4,874,915)	4,874,915
1st Allocation	10,925,733	0	10,925,733



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
Allocation Step 2			
Inbound- All Others	556,773	556,773	0
Reallocate Admin Costs		(556,773)	556,773
2nd Allocation	556,773	0	556,773
Total For 00160 246 GSA - Light Fleet			
Total Allocated	11,482,506	0	11,482,506



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	1,247	0.0312	3,412	-1,248	2,164		2,164
241 GSA - Administration	148,095	3.7067	404,983	-148,096	256,887		256,887
251 Information Technology	10,330	0.2586	28,249	-10,330	17,919	1,495	19,414
261 Procurement	806	0.0202	2,205	-806	1,399	117	1,516
101 MAYOR	1,961	0.0491	5,363	-1,961	3,402	284	3,686
111-5 COMMISSIONERS	13,286	0.3325	36,332	-13,286	23,046	1,923	24,969
151 NET - NEIGHBORHOOD	59,881	1.4988	163,751	-59,881	103,870	8,669	112,539
152 CODE COMPLIANCE	102,227	2.5586	279,551	-102,227	177,324	14,799	192,123
181-9 FIRE-RESCUE	308,653	7.7253	844,044	-308,654	535,390	44,683	580,073
190-1 POLICE	2,487,538	62.2606	6,802,418	-2,487,538	4,314,880	360,110	4,674,990
201-9 PUBLIC WORKS	170,382	4.2645	465,927	-170,382	295,545	24,666	320,211
211-3 SOLID WASTE	130,096	3.2562	355,761	-130,096	225,665	18,833	244,498
221 DEPT OF REAL ESTATE & ASSET	2,202	0.0551	6,023	-2,203	3,820	319	4,139
281-4 BUILDING	86,413	2.1628	236,307	-86,414	149,893	12,510	162,403
291-8 PARKS & RECREATION	405,023	10.1373	1,107,576	-405,023	702,553	58,633	761,186
351-5 PLANNING	867	0.0217	2,371	-867	1,504	126	1,630
381 COMMUNICATIONS	6,405	0.1603	17,517	-6,406	11,111	927	12,038
401 CIP	4,482	0.1122	12,259	-4,483	7,776	649	8,425
450 HUMAN SERVICES	51,448	1.2877	140,692	-51,449	89,243	7,448	96,691
910 CD-COMMUNITY & ECONOMIC	3,706	0.0928	10,136	-3,707	6,429	537	6,966
920 CRA - COMMUNITY	313	0.0078	856	-313	543	45	588
SubTotal	3,995,370	100.0000	10,925,733	-3,995,370	6,930,363	556,773	7,487,136
Direct Billed				3,995,370	3,995,370		3,995,370
Total	3,995,370	100.0000	10,925,733		10,925,733	556,773	11,482,506



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 246 GSA - Light Fleet**

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	2,164	2,164
241 GSA - Administration	256,887	256,887
251 Information Technology	19,414	19,414
261 Procurement	1,516	1,516
101 MAYOR	3,686	3,686
111-5 COMMISSIONERS	24,969	24,969
151 NET - NEIGHBORHOOD	112,539	112,539
152 CODE COMPLIANCE	192,123	192,123
181-9 FIRE-RESCUE	580,073	580,073
190-1 POLICE	4,674,990	4,674,990
201-9 PUBLIC WORKS	320,211	320,211
211-3 SOLID WASTE	244,498	244,498
221 DEPT OF REAL ESTATE	4,139	4,139
281-4 BUILDING	162,403	162,403
291-8 PARKS &	761,186	761,186
351-5 PLANNING	1,630	1,630
381 COMMUNICATIONS	12,038	12,038
401 CIP	8,425	8,425
450 HUMAN SERVICES	96,691	96,691
910 CD-COMMUNITY &	6,966	6,966
920 CRA - COMMUNITY	588	588
Direct Billed	3,995,370	3,995,370
Total	11,482,506	11,482,506



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,729,890			8,729,890
Major Machinery and Equipment	2,060			
Depreciation	(250,116)			
Total Deductions:	(248,056)			(248,056)
Equipment Depreciation	3,352,586		3,352,586	
141 Civil Service Board	3,355	439	3,794	
150 City Manager's Office	21,226	2,656	23,882	
160 Finance - Director's Office	6,277	1,521	7,798	
161 Finance - General Accounting	72,372	13,846	86,218	
162 Finance - Treasury Management	41,365	3,277	44,642	
163 Finance - Financial System Services	6,217	1,253	7,470	
171-4 Human Resources	36,627	4,553	41,180	
241 GSA - Administration	1,303,253	384,278	1,687,531	
251 Information Technology		8,926	8,926	
261 Procurement		64,316	64,316	
271 Auditor General		15,510	15,510	
301-3 Risk Management		18,971	18,971	
431 Equal Opportunity & Diversity		3,911	3,911	
Total Allocated Additions:	4,843,278	523,457	5,366,735	5,366,735
Total To Be Allocated:	13,325,112	523,457		13,848,569

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
Wages & Benefits			
Salaries	2,085,744	0	2,085,744
Fringe Benefits	192,052	0	192,052
Other Expense & Cost			
Retirement Contribution	802,000	0	802,000
Life and Health Insurance	616,000	0	616,000
Workers' Compensation	147,000	0	147,000
Professional Service	21,607	0	21,607
Travel and Per Diem	34	0	34
Utility Services	5,065	0	5,065
Rentals and Leases	684	0	684
Repair and Maintenance	2,297,111	0	2,297,111
Other Current Charge	550	0	550
Office Supplies & Minor Equipment	90,142	0	90,142
Other Materials & Supplies	2,212,407	0	2,212,407
Publications, Subscriptions, & Membershi	11,438	0	11,438
*Major Machinery and Equipment	(2,060)	(2,060)	0
*Depreciation	250,116	250,116	0
Departmental Totals			
Total Expenditures	8,729,890	248,056	8,481,834
Deductions			
Total Deductions	(248,056)	(248,056)	0
Functional Cost			
Functional Cost	8,481,834	0	8,481,834
Allocation Step 1			
Inbound- All Others	4,843,278	4,843,278	0
Reallocate Admin Costs		(4,843,278)	4,843,278
1st Allocation	13,325,112	0	13,325,112



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	523,457	523,457	0
Reallocate Admin Costs		(523,457)	523,457
2nd Allocation	523,457	0	523,457
Total For 00170 247 GSA - Heavy Fleet			
Total Allocated	13,848,569	0	13,848,569



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	797,458	12.2270	1,629,261	-797,459	831,802		831,802
181-9 FIRE-RESCUE	4,748	0.0728	9,701	-4,748	4,953	434	5,387
190-1 POLICE	49,411	0.7576	100,951	-49,412	51,539	4,518	56,057
201-9 PUBLIC WORKS	1,387,632	21.2758	2,835,024	-1,387,632	1,447,392	126,884	1,574,276
211-3 SOLID WASTE	4,048,081	62.0670	8,270,499	-4,048,082	4,222,417	370,153	4,592,570
291-8 PARKS & RECREATION	234,782	3.5998	479,676	-234,782	244,894	21,468	266,362
SubTotal	6,522,114	100.0000	13,325,112	-6,522,115	6,802,997	523,457	7,326,454
Direct Billed				6,522,115	6,522,115		6,522,115
Total	6,522,114	100.0000	13,325,112		13,325,112	523,457	13,848,569

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	831,802	831,802
181-9 FIRE-RESCUE	5,387	5,387
190-1 POLICE	56,057	56,057
201-9 PUBLIC WORKS	1,574,276	1,574,276
211-3 SOLID WASTE	4,592,570	4,592,570
291-8 PARKS &	266,362	266,362
Direct Billed	6,522,115	6,522,115
Total	13,848,569	13,848,569



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,373,271			17,373,271
Transfer and Others	(368,090)			
Major Machinery and Equipment	(610,677)			
Depreciation	(677,053)			
Total Deductions:	(1,655,820)			(1,655,820)
Building Depreciation	31,508		31,508	
Equipment Depreciation	424,023		424,023	
121 City Clerk	2,590	1,640	4,230	
131 City Attorney	8,227	2,100	10,327	
141 Civil Service Board	7,668	1,003	8,671	
150 City Manager's Office	48,516	6,071	54,587	
160 Finance - Director's Office	14,347	3,477	17,824	
161 Finance - General Accounting	48,430	10,016	58,446	
162 Finance - Treasury Management	22,502	1,782	24,284	
163 Finance - Financial System Services	14,274	3,005	17,279	
171-4 Human Resources	83,199	10,342	93,541	
231 Management and Budget	386,193	6,524	392,717	
243 GSA - Miami Riverside Center	134,714	16,498	151,212	
244 GSA - Graphics	3,145	758	3,903	
246 GSA - Light Fleet	17,919	1,495	19,414	
251 Information Technology		1,084,464	1,084,464	
261 Procurement		68,853	68,853	
271 Auditor General		18,392	18,392	
301-3 Risk Management		42,887	42,887	
431 Equal Opportunity & Diversity		8,940	8,940	
Total Allocated Additions:	1,247,255	1,288,247	2,535,502	2,535,502



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology**

Total To Be Allocated:

<u>16,964,706</u>	<u>1,288,247</u>	<u>18,252,953</u>
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Wages & Benefits					
Salaries	7,461,959	596,957	3,283,262	1,417,772	2,163,968
Fringe Benefits	609,148	48,732	268,025	115,738	176,653
Other Expense & Cost					
Retirement Contribution	2,891,000	231,280	1,272,040	549,290	838,390
Life and Health Insurance	1,388,000	111,040	610,720	263,720	402,520
Workers' Compensation	108,000	8,640	47,520	20,520	31,320
Professional Service	2,600,158	208,013	1,144,069	494,030	754,046
Travel and Per Diem	60,688	4,855	26,702	11,531	17,600
Communications & Relations	56,586	4,527	24,898	10,751	16,410
Postage	8	1	3	2	2
Rentals and Leases	1,659	133	730	315	481
Insurance	38,000	3,040	16,720	7,220	11,020
Repair and Maintenance	215,000	17,200	94,600	40,850	62,350
Advertising and Relations	244,500	19,560	107,580	46,455	70,905
Other Current Charges	3,687	295	1,622	701	1,069
Office Supplies & Minor Equipment	38,930	3,114	17,129	7,397	11,290
Publications, Subscriptions, & Membershi	128	10	57	24	37
*Transfer and Others	368,090	368,090	0	0	0
*Major Machinery and Equipment	610,677	610,677	0	0	0
*Depreciation	677,053	677,053	0	0	0
Departmental Totals					
Total Expenditures	17,373,271	2,913,217	6,915,677	2,986,316	4,558,061
Deductions					
Total Deductions	(1,655,820)	(1,655,820)	0	0	0
Functional Cost					
Functional Cost	15,717,451	1,257,397	6,915,677	2,986,316	4,558,061
Allocation Step 1					
Inbound- All Others	1,247,255	1,247,255	0	0	0
Reallocate Admin Costs		(2,504,652)	1,197,877	517,266	789,509
1st Allocation	16,964,706	0	8,113,554	3,503,582	5,347,570



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
Allocation Step 2					
Inbound- All Others	1,288,247	1,288,247	0	0	0
Reallocate Admin Costs		(1,288,247)	616,119	266,051	406,077
2nd Allocation	1,288,247	0	616,119	266,051	406,077
Total For 00180 251 Information Technology					
Total Allocated	18,252,953	0	8,729,673	3,769,633	5,753,647



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2131	17,293		17,293		17,293
131 City Attorney	72	0.9591	77,818		77,818		77,818
141 Civil Service Board	5	0.0666	5,404		5,404		5,404
150 City Manager's Office	35	0.4662	37,828		37,828		37,828
150.2 Agenda Coordination	3	0.0400	3,242		3,242		3,242
160 Finance - Director's Office	8	0.1066	8,646		8,646		8,646
161 Finance - General Accounting	54	0.7193	58,363		58,363		58,363
162 Finance - Treasury Management	22	0.2931	23,778		23,778		23,778
163 Finance - Financial System Services	5	0.0666	5,404		5,404		5,404
171-4 Human Resources	45	0.5994	48,636		48,636		48,636
231 Management and Budget	28	0.3730	30,262		30,262		30,262
241 GSA - Administration	61	0.8126	65,929		65,929		65,929
251 Information Technology	201	2.6775	217,240		217,240		217,240
261 Procurement	24	0.3197	25,939		25,939	2,127	28,066
271 Auditor General	9	0.1199	9,727		9,727	798	10,525
301-3 Risk Management	28	0.3730	30,262		30,262	2,481	32,743
431 Equal Opportunity & Diversity	5	0.0666	5,404		5,404	443	5,847
371 Grants Administration	20	0.2664	21,616		21,616	1,772	23,388
101 MAYOR	13	0.1732	14,050		14,050	1,152	15,202
111-5 COMMISSIONERS	34	0.4529	36,747		36,747	3,013	39,760
151 NET - NEIGHBORHOOD	55	0.7327	59,444		59,444	4,874	64,318
152 CODE COMPLIANCE	116	1.5452	125,373		125,373	10,280	135,653
181-9 FIRE-RESCUE	391	5.2085	422,592		422,592	34,652	457,244
190-1 POLICE	5,003	66.6443	5,407,236		5,407,236	443,392	5,850,628
201-9 PUBLIC WORKS	85	1.1323	91,868		91,868	7,533	99,401



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology

Activity - IT System Operations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	57	0.7593	61,605		61,605	5,052	66,657
221 DEPT OF REAL ESTATE & ASSET	41	0.5462	44,313		44,313	3,634	47,947
281-4 BUILDING	239	3.1837	258,311		258,311	21,181	279,492
291-8 PARKS & RECREATION	572	7.6196	618,217		618,217	50,693	668,910
342 ZONING	34	0.4529	36,747		36,747	3,013	39,760
351-5 PLANNING	61	0.8126	65,929		65,929	5,406	71,335
381 COMMUNICATIONS	19	0.2531	20,535		20,535	1,684	22,219
401 CIP	54	0.7193	58,363		58,363	4,786	63,149
450 HUMAN SERVICES	10	0.1332	10,808		10,808	886	11,694
910 CD-COMMUNITY & ECONOMIC	34	0.4529	36,747		36,747	3,013	39,760
920 CRA - COMMUNITY	20	0.2664	21,616		21,616	1,772	23,388
930 LIBERTY CITY	3	0.0400	3,242		3,242	266	3,508
940 VIRGINIA KEY	9	0.1199	9,727		9,727	798	10,525
950 CIVILIAN INVESTIGATIVE PANEL	6	0.0799	6,485		6,485	532	7,017
970 COMPONENT UNITS	10	0.1332	10,808		10,808	886	11,694
SubTotal	7,507	100.0000	8,113,554		8,113,554	616,119	8,729,673
Total	7,507	100.0000	8,113,554		8,113,554	616,119	8,729,673

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	0.6131	21,479		21,479		21,479
131 City Attorney	69	2.4883	87,179		87,179		87,179
141 Civil Service Board	4	0.1442	5,054		5,054		5,054
150 City Manager's Office	36	1.2982	45,485		45,485		45,485
150.2 Agenda Coordination	3	0.1082	3,790		3,790		3,790
160 Finance - Director's Office	7	0.2524	8,844		8,844		8,844
161 Finance - General Accounting	47	1.6949	59,383		59,383		59,383
162 Finance - Treasury Management	19	0.6852	24,006		24,006		24,006
163 Finance - Financial System Services	5	0.1803	6,317		6,317		6,317
171-4 Human Resources	48	1.7310	60,646		60,646		60,646
231 Management and Budget	19	0.6852	24,006		24,006		24,006
241 GSA - Administration	84	3.0292	106,131		106,131		106,131
251 Information Technology	80	2.8850	101,077		101,077		101,077
261 Procurement	19	0.6852	24,006		24,006	2,165	26,171
271 Auditor General	8	0.2885	10,108		10,108	912	11,020
301-3 Risk Management	25	0.9016	31,587		31,587	2,849	34,436
431 Equal Opportunity & Diversity	4	0.1442	5,054		5,054	456	5,510
371 Grants Administration	16	0.5770	20,215		20,215	1,823	22,038
101 MAYOR	23	0.8294	29,060		29,060	2,621	31,681
111-5 COMMISSIONERS	52	1.8752	65,700		65,700	5,925	71,625
151 NET - NEIGHBORHOOD	64	2.3080	80,862		80,862	7,292	88,154
152 CODE COMPLIANCE	23	0.8294	29,060		29,060	2,621	31,681
181-9 FIRE-RESCUE	381	13.7396	481,379		481,379	43,411	524,790
190-1 POLICE	1,000	36.0621	1,263,461		1,263,461	113,939	1,377,400
201-9 PUBLIC WORKS	99	3.5701	125,083		125,083	11,280	136,363



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology**

Activity - Telecommunications

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
211-3 SOLID WASTE	57	2.0555	72,017		72,017	6,495	78,512
221 DEPT OF REAL ESTATE & ASSET	37	1.3343	46,748		46,748	4,216	50,964
281-4 BUILDING	92	3.3177	116,239		116,239	10,483	126,722
291-8 PARKS & RECREATION	185	6.6715	233,741		233,741	21,079	254,820
342 ZONING	27	0.9737	34,114		34,114	3,076	37,190
351-5 PLANNING	45	1.6228	56,856		56,856	5,127	61,983
381 COMMUNICATIONS	7	0.2524	8,844		8,844	798	9,642
401 CIP	46	1.6589	58,119		58,119	5,241	63,360
450 HUMAN SERVICES	24	0.8655	30,323		30,323	2,735	33,058
910 CD-COMMUNITY & ECONOMIC	42	1.5146	53,065		53,065	4,785	57,850
920 CRA - COMMUNITY	31	1.1179	39,167		39,167	3,532	42,699
930 LIBERTY CITY	5	0.1803	6,317		6,317	570	6,887
940 VIRGINIA KEY	10	0.3606	12,635		12,635	1,139	13,774
950 CIVILIAN INVESTIGATIVE PANEL	9	0.3246	11,371		11,371	1,025	12,396
980 ND - NON DEPARTMENTAL	4	0.1442	5,054		5,054	456	5,510
SubTotal	2,773	100.0000	3,503,582		3,503,582	266,051	3,769,633
Total	2,773	100.0000	3,503,582		3,503,582	266,051	3,769,633

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	107	0.4356	23,296		23,296		23,296
131 City Attorney	2,038	8.2974	443,708		443,708		443,708
141 Civil Service Board	25	0.1018	5,443		5,443		5,443
150 City Manager's Office	192	0.7817	41,802		41,802		41,802
150.2 Agenda Coordination	67	0.2728	14,587		14,587		14,587
160 Finance - Director's Office	95	0.3868	20,683		20,683		20,683
161 Finance - General Accounting	359	1.4616	78,160		78,160		78,160
162 Finance - Treasury Management	369	1.5023	80,338		80,338		80,338
163 Finance - Financial System Services	241	0.9812	52,470		52,470		52,470
171-4 Human Resources	558	2.2718	121,486		121,486		121,486
231 Management and Budget	169	0.6881	36,794		36,794		36,794
241 GSA - Administration	350	1.4250	76,201		76,201		76,201
243 GSA - Miami Riverside Center	38	0.1547	8,273		8,273		8,273
244 GSA - Graphics	18	0.0733	3,919		3,919		3,919
246 GSA - Light Fleet	71	0.2891	15,458		15,458		15,458
247 GSA - Heavy Fleet	41	0.1669	8,926		8,926		8,926
251 Information Technology	3,519	14.3269	766,147		766,147		766,147
261 Procurement	199	0.8102	43,326		43,326	4,956	48,282
271 Auditor General	79	0.3216	17,200		17,200	1,967	19,167
301-3 Risk Management	178	0.7247	38,754		38,754	4,433	43,187
431 Equal Opportunity & Diversity	25	0.1018	5,443		5,443	623	6,066
371 Grants Administration	277	1.1278	60,308		60,308	6,899	67,207
101 MAYOR	222	0.9038	48,333		48,333	5,529	53,862
111-5 COMMISSIONERS	321	1.3069	69,887		69,887	7,995	77,882
151 NET - NEIGHBORHOOD	713	2.9029	155,232		155,232	17,757	172,989



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	1,010	4.1120	219,894		219,894	25,154	245,048
181-9 FIRE-RESCUE	2,797	11.3875	608,955		608,955	69,659	678,614
190-1 POLICE	232	0.9445	50,510		50,510	5,778	56,288
201-9 PUBLIC WORKS	1,694	6.8968	368,813		368,813	42,189	411,002
211-3 SOLID WASTE	534	2.1741	116,261		116,261	13,299	129,560
221 DEPT OF REAL ESTATE & ASSET	307	1.2499	66,839		66,839	7,646	74,485
242 GSA PROPERTY MNGT	55	0.2239	11,974		11,974	1,370	13,344
245 GSA COMMUNICATIONS SERVICES	33	0.1344	7,185		7,185	822	8,007
281-4 BUILDING	2,255	9.1808	490,952		490,952	56,161	547,113
291-8 PARKS & RECREATION	1,436	5.8464	312,642		312,642	35,764	348,406
342 ZONING	687	2.7970	149,572		149,572	17,110	166,682
351-5 PLANNING	1,219	4.9630	265,397		265,397	30,359	295,756
381 COMMUNICATIONS	152	0.6188	33,093		33,093	3,786	36,879
401 CIP	777	3.1634	169,166		169,166	19,351	188,517
441 OFFICE OF RESILIENCY AND	76	0.3094	16,547		16,547	1,893	18,440
450 HUMAN SERVICES	409	1.6652	89,046		89,046	10,186	99,232
910 CD-COMMUNITY & ECONOMIC	145	0.5903	31,569		31,569	3,611	35,180
920 CRA - COMMUNITY	178	0.7247	38,754		38,754	4,433	43,187
930 LIBERTY CITY	50	0.2036	10,886		10,886	1,245	12,131
940 VIRGINIA KEY	119	0.4845	25,908		25,908	2,964	28,872
950 CIVILIAN INVESTIGATIVE PANEL	99	0.4031	21,554		21,554	2,466	24,020
960 PENSION	8	0.0326	1,742		1,742	199	1,941
970 COMPONENT UNITS	19	0.0774	4,137		4,137	473	4,610
SubTotal	24,562	100.0000	5,347,570		5,347,570	406,077	5,753,647
Total	24,562	100.0000	5,347,570		5,347,570	406,077	5,753,647



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .5 - Allocation Summary
For Department 251 Information Technology

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	62,068	17,293	21,479	23,296
131 City Attorney	608,705	77,818	87,179	443,708
141 Civil Service Board	15,901	5,404	5,054	5,443
150 City Manager's Office	125,115	37,828	45,485	41,802
150.2 Agenda Coordination	21,619	3,242	3,790	14,587
160 Finance - Director's Office	38,173	8,646	8,844	20,683
161 Finance - General	195,906	58,363	59,383	78,160
162 Finance - Treasury	128,122	23,778	24,006	80,338
163 Finance - Financial	64,191	5,404	6,317	52,470
171-4 Human Resources	230,768	48,636	60,646	121,486
231 Management and Budget	91,062	30,262	24,006	36,794
241 GSA - Administration	248,261	65,929	106,131	76,201
243 GSA - Miami Riverside	8,273	0	0	8,273
244 GSA - Graphics	3,919	0	0	3,919
246 GSA - Light Fleet	15,458	0	0	15,458
247 GSA - Heavy Fleet	8,926	0	0	8,926
251 Information Technology	1,084,464	217,240	101,077	766,147
261 Procurement	102,519	28,066	26,171	48,282
271 Auditor General	40,712	10,525	11,020	19,167
301-3 Risk Management	110,366	32,743	34,436	43,187
431 Equal Opportunity &	17,423	5,847	5,510	6,066
371 Grants Administration	112,633	23,388	22,038	67,207
101 MAYOR	100,745	15,202	31,681	53,862
111-5 COMMISSIONERS	189,267	39,760	71,625	77,882
151 NET - NEIGHBORHOOD	325,461	64,318	88,154	172,989
152 CODE COMPLIANCE	412,382	135,653	31,681	245,048
181-9 FIRE-RESCUE	1,660,648	457,244	524,790	678,614
190-1 POLICE	7,284,316	5,850,628	1,377,400	56,288
201-9 PUBLIC WORKS	646,766	99,401	136,363	411,002
211-3 SOLID WASTE	274,729	66,657	78,512	129,560
221 DEPT OF REAL ESTATE	173,396	47,947	50,964	74,485
242 GSA PROPERTY MNGT	13,344	0	0	13,344
245 GSA	8,007	0	0	8,007



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
281-4 BUILDING	953,327	279,492	126,722	547,113
291-8 PARKS &	1,272,136	668,910	254,820	348,406
342 ZONING	243,632	39,760	37,190	166,682
351-5 PLANNING	429,074	71,335	61,983	295,756
381 COMMUNICATIONS	68,740	22,219	9,642	36,879
401 CIP	315,026	63,149	63,360	188,517
441 OFFICE OF RESILIENCY	18,440	0	0	18,440
450 HUMAN SERVICES	143,984	11,694	33,058	99,232
910 CD-COMMUNITY &	132,790	39,760	57,850	35,180
920 CRA - COMMUNITY	109,274	23,388	42,699	43,187
930 LIBERTY CITY	22,526	3,508	6,887	12,131
940 VIRGINIA KEY	53,171	10,525	13,774	28,872
950 CIVILIAN	43,433	7,017	12,396	24,020
960 PENSION	1,941	0	0	1,941
970 COMPONENT UNITS	16,304	11,694	0	4,610
980 ND - NON	5,510	0	5,510	0
Direct Billed	0	0	0	0
Total	18,252,953	8,729,673	3,769,633	5,753,647



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,593,350			2,593,350
Major Machinery and Equipment	(16,975)			
Depreciation	(4,197)			
Total Deductions:	(21,172)			(21,172)
Building Depreciation	6,903		6,903	
Equipment Depreciation	4,197		4,197	
131 City Attorney	121,793	31,093	152,886	
141 Civil Service Board	1,821	238	2,059	
150 City Manager's Office	11,523	1,442	12,965	
150.2 Agenda Coordination	6,204	2,326	8,530	
160 Finance - Director's Office	3,407	826	4,233	
161 Finance - General Accounting	10,518	2,027	12,545	
162 Finance - Treasury Management	7,537	597	8,134	
163 Finance - Financial System Services	6,456	1,378	7,834	
171-4 Human Resources	19,234	2,392	21,626	
243 GSA - Miami Riverside Center	29,682	3,663	33,345	
244 GSA - Graphics	8,338	2,010	10,348	
246 GSA - Light Fleet	1,399	117	1,516	
251 Information Technology	93,271	9,248	102,519	
261 Procurement		11,658	11,658	
271 Auditor General		4,537	4,537	
301-3 Risk Management		10,078	10,078	
431 Equal Opportunity & Diversity		2,123	2,123	
Total Allocated Additions:	332,283	85,753	418,036	418,036
Total To Be Allocated:	2,904,461	85,753		2,990,214



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
Wages & Benefits				
Salaries	1,462,479	233,997	1,155,358	73,124
Fringe Benefits	133,737	21,398	105,652	6,687
Other Expense & Cost				
Retirement Contribution	464,000	74,240	366,560	23,200
Life and Health Insurance	313,000	50,080	247,270	15,650
Workers' Compensation	37,000	5,920	29,230	1,850
Professional Service	50,000	8,000	39,500	2,500
Travel and Per Diem	4,237	678	3,347	212
Postage	369	59	292	18
Rentals and Leases	2,451	392	1,936	123
Insurance	9,000	1,440	7,110	450
Repair and Maintenance	30,099	4,816	23,778	1,505
Advertising and Relations	43,483	6,957	34,352	2,174
Office Supplies & Minor Equipment	16,458	2,633	13,002	823
Publications, Subscriptions, & Membershi	5,865	938	4,634	293
*Major Machinery and Equipment	16,975	16,975	0	0
*Depreciation	4,197	4,197	0	0
Departmental Totals				
Total Expenditures	2,593,350	432,720	2,032,021	128,609
Deductions				
Total Deductions	(21,172)	(21,172)	0	0
Functional Cost				
Functional Cost	2,572,178	411,548	2,032,021	128,609
Allocation Step 1				
Inbound- All Others	332,283	332,283	0	0
Reallocate Admin Costs		(743,831)	699,555	44,276
1st Allocation	2,904,461	0	2,731,576	172,885



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	85,753	85,753	0	0
Reallocate Admin Costs		(85,753)	80,649	5,104
2nd Allocation	85,753	0	80,649	5,104
<hr/>				
Total For 00190 261 Procurement				
Total Allocated	2,990,214	0	2,812,225	177,989



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement**

Activity - Purchasing	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	121 City Clerk	30	0.3660	9,997		9,997		9,997
	131 City Attorney	26	0.3172	8,664		8,664		8,664
	141 Civil Service Board	8	0.0976	2,666		2,666		2,666
	150 City Manager's Office	69	0.8418	22,994		22,994		22,994
	150.2 Agenda Coordination	5	0.0610	1,666		1,666		1,666
	160 Finance - Director's Office	71	0.8662	23,660		23,660		23,660
	161 Finance - General Accounting	4	0.0488	1,333		1,333		1,333
	162 Finance - Treasury Management	38	0.4636	12,663		12,663		12,663
	163 Finance - Financial System Services	1	0.0122	333		333		333
	171-4 Human Resources	70	0.8540	23,327		23,327		23,327
	231 Management and Budget	58	0.7076	19,328		19,328		19,328
	241 GSA - Administration	47	0.5734	15,662		15,662		15,662
	243 GSA - Miami Riverside Center	62	0.7564	20,661		20,661		20,661
	244 GSA - Graphics	35	0.4270	11,663		11,663		11,663
	246 GSA - Light Fleet	283	3.4525	94,307		94,307		94,307
	247 GSA - Heavy Fleet	193	2.3545	64,316		64,316		64,316
	251 Information Technology	195	2.3789	64,982		64,982		64,982
	261 Procurement	31	0.3782	10,330		10,330		10,330
	271 Auditor General	24	0.2928	7,998		7,998	278	8,276
	301-3 Risk Management	35	0.4270	11,663		11,663	405	12,068
	431 Equal Opportunity & Diversity	12	0.1464	3,999		3,999	139	4,138
	371 Grants Administration	39	0.4758	12,996		12,996	451	13,447
	101 MAYOR	102	1.2444	33,991		33,991	1,180	35,171
	111-5 COMMISSIONERS	310	3.7819	103,305		103,305	3,586	106,891
	151 NET - NEIGHBORHOOD	107	1.3054	35,657		35,657	1,238	36,895



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	48	0.5856	15,996		15,996	555	16,551
181-9 FIRE-RESCUE	1,473	17.9700	490,864		490,864	17,041	507,905
190-1 POLICE	1,067	13.0170	355,568		355,568	12,344	367,912
201-9 PUBLIC WORKS	197	2.4033	65,648		65,648	2,279	67,927
211-3 SOLID WASTE	159	1.9397	52,985		52,985	1,840	54,825
221 DEPT OF REAL ESTATE & ASSET	343	4.1845	114,302		114,302	3,968	118,270
242 GSA PROPERTY MNGT	378	4.6114	125,965		125,965	4,373	130,338
245 GSA COMMUNICATIONS SERVICES	43	0.5246	14,329		14,329	497	14,826
281-4 BUILDING	195	2.3789	64,982		64,982	2,256	67,238
291-8 PARKS & RECREATION	1,648	20.1043	549,183		549,183	19,067	568,250
342 ZONING	29	0.3538	9,664		9,664	336	10,000
351-5 PLANNING	46	0.5612	15,329		15,329	532	15,861
381 COMMUNICATIONS	110	1.3420	36,656		36,656	1,273	37,929
401 CIP	91	1.1102	30,325		30,325	1,053	31,378
441 OFFICE OF RESILIENCY AND	18	0.2196	5,998		5,998	208	6,206
450 HUMAN SERVICES	67	0.8174	22,327		22,327	775	23,102
910 CD-COMMUNITY & ECONOMIC	69	0.8418	22,994		22,994	798	23,792
920 CRA - COMMUNITY	19	0.2318	6,332		6,332	220	6,552
930 LIBERTY CITY	9	0.1098	2,999		2,999	104	3,103
940 VIRGINIA KEY	274	3.3427	91,308		91,308	3,170	94,478
950 CIVILIAN INVESTIGATIVE PANEL	45	0.5490	14,996		14,996	521	15,517
980 ND - NON DEPARTMENTAL	14	0.1708	4,665		4,665	162	4,827
SubTotal	8,197	100.0000	2,731,576		2,731,576	80,649	2,812,225
Total	8,197	100.0000	2,731,576		2,731,576	80,649	2,812,225



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	71	1.1605	2,006		2,006		2,006
131 City Attorney	143	2.3374	4,041		4,041		4,041
150 City Manager's Office	202	3.3017	5,708		5,708		5,708
160 Finance - Director's Office	8	0.1308	226		226		226
161 Finance - General Accounting	56	0.9153	1,582		1,582		1,582
162 Finance - Treasury Management	23	0.3759	650		650		650
163 Finance - Financial System Services	5	0.0817	141		141		141
171-4 Human Resources	31	0.5067	876		876		876
231 Management and Budget	239	3.9065	6,754		6,754		6,754
241 GSA - Administration	541	8.8428	15,288		15,288		15,288
251 Information Technology	137	2.2393	3,871		3,871		3,871
261 Procurement	47	0.7682	1,328		1,328		1,328
271 Auditor General	47	0.7682	1,328		1,328	52	1,380
301-3 Risk Management	154	2.5172	4,352		4,352	170	4,522
431 Equal Opportunity & Diversity	7	0.1144	198		198	8	206
371 Grants Administration	41	0.6702	1,159		1,159	45	1,204
101 MAYOR	63	1.0297	1,780		1,780	70	1,850
151 NET - NEIGHBORHOOD	36	0.5884	1,017		1,017	40	1,057
152 CODE COMPLIANCE	82	1.3403	2,317		2,317	91	2,408
181-9 FIRE-RESCUE	1,639	26.7900	46,318		46,318	1,813	48,131
190-1 POLICE	427	6.9794	12,066		12,066	472	12,538
201-9 PUBLIC WORKS	232	3.7921	6,556		6,556	257	6,813
211-3 SOLID WASTE	66	1.0788	1,865		1,865	73	1,938
221 DEPT OF REAL ESTATE & ASSET	228	3.7267	6,443		6,443	252	6,695
281-4 BUILDING	87	1.4220	2,458		2,458	96	2,554



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement**

Activity - P-Card & Surplus

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
291-8 PARKS & RECREATION	483	7.8947	13,649		13,649	534	14,183
342 ZONING	9	0.1471	254		254	10	264
351-5 PLANNING	69	1.1278	1,950		1,950	76	2,026
381 COMMUNICATIONS	88	1.4384	2,487		2,487	97	2,584
401 CIP	65	1.0624	1,837		1,837	72	1,909
441 OFFICE OF RESILIENCY AND	74	1.2095	2,091		2,091	82	2,173
450 HUMAN SERVICES	443	7.2409	12,518		12,518	490	13,008
910 CD-COMMUNITY & ECONOMIC	92	1.5038	2,600		2,600	102	2,702
920 CRA - COMMUNITY	70	1.1442	1,978		1,978	77	2,055
950 CIVILIAN INVESTIGATIVE PANEL	113	1.8470	3,193		3,193	125	3,318
SubTotal	6,118	100.0000	172,885		172,885	5,104	177,989
Total	6,118	100.0000	172,885		172,885	5,104	177,989

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	12,003	9,997	2,006
131 City Attorney	12,705	8,664	4,041
141 Civil Service Board	2,666	2,666	0
150 City Manager's Office	28,702	22,994	5,708
150.2 Agenda Coordination	1,666	1,666	0
160 Finance - Director's Office	23,886	23,660	226
161 Finance - General	2,915	1,333	1,582
162 Finance - Treasury	13,313	12,663	650
163 Finance - Financial	474	333	141
171-4 Human Resources	24,203	23,327	876
231 Management and Budget	26,082	19,328	6,754
241 GSA - Administration	30,950	15,662	15,288
243 GSA - Miami Riverside	20,661	20,661	0
244 GSA - Graphics	11,663	11,663	0
246 GSA - Light Fleet	94,307	94,307	0
247 GSA - Heavy Fleet	64,316	64,316	0
251 Information Technology	68,853	64,982	3,871
261 Procurement	11,658	10,330	1,328
271 Auditor General	9,656	8,276	1,380
301-3 Risk Management	16,590	12,068	4,522
431 Equal Opportunity &	4,344	4,138	206
371 Grants Administration	14,651	13,447	1,204
101 MAYOR	37,021	35,171	1,850
111-5 COMMISSIONERS	106,891	106,891	0
151 NET - NEIGHBORHOOD	37,952	36,895	1,057
152 CODE COMPLIANCE	18,959	16,551	2,408
181-9 FIRE-RESCUE	556,036	507,905	48,131
190-1 POLICE	380,450	367,912	12,538
201-9 PUBLIC WORKS	74,740	67,927	6,813
211-3 SOLID WASTE	56,763	54,825	1,938
221 DEPT OF REAL ESTATE	124,965	118,270	6,695
242 GSA PROPERTY MNGT	130,338	130,338	0
245 GSA	14,826	14,826	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
281-4 BUILDING	69,792	67,238	2,554
291-8 PARKS &	582,433	568,250	14,183
342 ZONING	10,264	10,000	264
351-5 PLANNING	17,887	15,861	2,026
381 COMMUNICATIONS	40,513	37,929	2,584
401 CIP	33,287	31,378	1,909
441 OFFICE OF RESILIENCY	8,379	6,206	2,173
450 HUMAN SERVICES	36,110	23,102	13,008
910 CD-COMMUNITY &	26,494	23,792	2,702
920 CRA - COMMUNITY	8,607	6,552	2,055
930 LIBERTY CITY	3,103	3,103	0
940 VIRGINIA KEY	94,478	94,478	0
950 CIVILIAN	18,835	15,517	3,318
980 ND - NON	4,827	4,827	0
Direct Billed	0	0	0
Total	2,990,214	2,812,225	177,989



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,174,513			1,174,513
Depreciation	(1,490)			
Total Deductions:	(1,490)			(1,490)
Building Depreciation	13,592		13,592	
Equipment Depreciation	1,490		1,490	
131 City Attorney	7,574	1,934	9,508	
141 Civil Service Board	767	100	867	
150 City Manager's Office	4,852	607	5,459	
160 Finance - Director's Office	1,435	348	1,783	
161 Finance - General Accounting	5,026	972	5,998	
162 Finance - Treasury Management	5,028	398	5,426	
163 Finance - Financial System Services	2,883	614	3,497	
171-4 Human Resources	7,333	914	8,247	
231 Management and Budget	25,746	435	26,181	
243 GSA - Miami Riverside Center	58,138	7,124	65,262	
244 GSA - Graphics	158	38	196	
251 Information Technology	37,035	3,677	40,712	
261 Procurement	9,326	330	9,656	
271 Auditor General		1,995	1,995	
301-3 Risk Management		4,233	4,233	
431 Equal Opportunity & Diversity		894	894	
Total Allocated Additions:	180,383	24,613	204,996	204,996
Total To Be Allocated:	1,353,406	24,613		1,378,019

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Wages & Benefits			
Salaries	734,701	0	734,701
Fringe Benefits	66,882	0	66,882
Other Expense & Cost			
Retirement Contribution	201,000	0	201,000
Life and Health Insurance	98,000	0	98,000
Workers' Compensation	18,000	0	18,000
Professional Service	13,579	0	13,579
Travel and Per Diem	7,842	0	7,842
Postage	58	0	58
Rentals and Leases	684	0	684
Insurance	3,000	0	3,000
Repair and Maintenance	13,000	0	13,000
Office Supplies & Minor Equipment	11,447	0	11,447
Publications, Subscriptions, & Membershi	4,830	0	4,830
*Depreciation	1,490	1,490	0
Departmental Totals			
Total Expenditures	1,174,513	1,490	1,173,023
Deductions			
Total Deductions	(1,490)	(1,490)	0
Functional Cost			
Functional Cost	1,173,023	0	1,173,023
Allocation Step 1			
Inbound- All Others	180,383	180,383	0
Reallocate Admin Costs		(180,383)	180,383
1st Allocation	1,353,406	0	1,353,406
Allocation Step 2			
Inbound- All Others	24,613	24,613	0
Reallocate Admin Costs		(24,613)	24,613
2nd Allocation	24,613	0	24,613



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
Total For 00200 271 Auditor General			
Total Allocated	1,378,019	0	1,378,019



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General

Activity - Internal Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	1,835,815	0.2728	3,692		3,692		3,692
131 City Attorney	7,867,219	1.1690	15,821		15,821		15,821
141 Civil Service Board	377,316	0.0561	759		759		759
150 City Manager's Office	3,239,921	0.4814	6,516		6,516		6,516
150.2 Agenda Coordination	356,579	0.0530	717		717		717
160 Finance - Director's Office	1,680,735	0.2497	3,380		3,380		3,380
161 Finance - General Accounting	2,741,490	0.4074	5,513		5,513		5,513
162 Finance - Treasury Management	3,809,052	0.5660	7,660		7,660		7,660
163 Finance - Financial System Services	502,454	0.0747	1,010		1,010		1,010
171-4 Human Resources	4,260,705	0.6331	8,568		8,568		8,568
231 Management and Budget	2,386,918	0.3547	4,800		4,800		4,800
241 GSA - Administration	2,007,241	0.2983	4,037		4,037		4,037
243 GSA - Miami Riverside Center	1,493,480	0.2219	3,003		3,003		3,003
244 GSA - Graphics	576,437	0.0857	1,159		1,159		1,159
246 GSA - Light Fleet	4,958,212	0.7367	9,971		9,971		9,971
247 GSA - Heavy Fleet	7,712,321	1.1460	15,510		15,510		15,510
251 Information Technology	9,145,301	1.3589	18,392		18,392		18,392
261 Procurement	2,255,849	0.3352	4,537		4,537		4,537
271 Auditor General	992,142	0.1474	1,995		1,995		1,995
301-3 Risk Management	2,873,200	0.4269	5,778		5,778	115	5,893
431 Equal Opportunity & Diversity	369,950	0.0550	744		744	15	759
371 Grants Administration	4,123,888	0.6128	8,293		8,293	165	8,458
101 MAYOR	1,661,097	0.2468	3,341		3,341	67	3,408
111-5 COMMISSIONERS	3,411,872	0.5070	6,861		6,861	137	6,998
151 NET - NEIGHBORHOOD	8,936,411	1.3279	17,972		17,972	358	18,330



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	5,638,939	0.8379	11,340		11,340	226	11,566
181-9 FIRE-RESCUE	136,839,373	20.3332	275,190		275,190	5,478	280,668
190-1 POLICE	235,091,395	34.9326	472,781		472,781	9,412	482,193
201-9 PUBLIC WORKS	22,372,702	3.3244	44,993		44,993	896	45,889
211-3 SOLID WASTE	36,129,121	5.3685	72,657		72,657	1,446	74,103
221 DEPT OF REAL ESTATE & ASSET	16,044,638	2.3841	32,267		32,267	642	32,909
242 GSA PROPERTY MNGT	4,198,234	0.6238	8,443		8,443	168	8,611
245 GSA COMMUNICATIONS SERVICES	1,079,592	0.1604	2,171		2,171	43	2,214
281-4 BUILDING	11,885,869	1.7661	23,903		23,903	476	24,379
291-8 PARKS & RECREATION	47,067,395	6.9938	94,655		94,655	1,884	96,539
351-5 PLANNING	6,499,911	0.9658	13,072		13,072	260	13,332
381 COMMUNICATIONS	1,159,187	0.1722	2,331		2,331	46	2,377
401 CIP	17,637,136	2.6207	35,469		35,469	706	36,175
441 OFFICE OF RESILIENCY AND	241,851	0.0359	486		486	10	496
910 CD-COMMUNITY & ECONOMIC	3,919,787	0.5824	7,883		7,883	157	8,040
920 CRA - COMMUNITY	19,570,512	2.9080	39,357		39,357	784	40,141
930 LIBERTY CITY	636,446	0.0946	1,280		1,280	25	1,305
980 ND - NON DEPARTMENTAL	27,398,346	4.0712	55,099		55,099	1,097	56,196
SubTotal	672,986,039	100.0000	1,353,406		1,353,406	24,613	1,378,019
Total	672,986,039	100.0000	1,353,406		1,353,406	24,613	1,378,019

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY19 Trial Balance



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	3,692	3,692
131 City Attorney	15,821	15,821
141 Civil Service Board	759	759
150 City Manager's Office	6,516	6,516
150.2 Agenda Coordination	717	717
160 Finance - Director's Office	3,380	3,380
161 Finance - General	5,513	5,513
162 Finance - Treasury	7,660	7,660
163 Finance - Financial	1,010	1,010
171-4 Human Resources	8,568	8,568
231 Management and Budget	4,800	4,800
241 GSA - Administration	4,037	4,037
243 GSA - Miami Riverside	3,003	3,003
244 GSA - Graphics	1,159	1,159
246 GSA - Light Fleet	9,971	9,971
247 GSA - Heavy Fleet	15,510	15,510
251 Information Technology	18,392	18,392
261 Procurement	4,537	4,537
271 Auditor General	1,995	1,995
301-3 Risk Management	5,893	5,893
431 Equal Opportunity &	759	759
371 Grants Administration	8,458	8,458
101 MAYOR	3,408	3,408
111-5 COMMISSIONERS	6,998	6,998
151 NET - NEIGHBORHOOD	18,330	18,330
152 CODE COMPLIANCE	11,566	11,566
181-9 FIRE-RESCUE	280,668	280,668
190-1 POLICE	482,193	482,193
201-9 PUBLIC WORKS	45,889	45,889
211-3 SOLID WASTE	74,103	74,103
221 DEPT OF REAL ESTATE	32,909	32,909
242 GSA PROPERTY MNGT	8,611	8,611
245 GSA	2,214	2,214



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
281-4 BUILDING	24,379	24,379
291-8 PARKS &	96,539	96,539
351-5 PLANNING	13,332	13,332
381 COMMUNICATIONS	2,377	2,377
401 CIP	36,175	36,175
441 OFFICE OF RESILIENCY	496	496
910 CD-COMMUNITY &	8,040	8,040
920 CRA - COMMUNITY	40,141	40,141
930 LIBERTY CITY	1,305	1,305
980 ND - NON	56,196	56,196
Direct Billed	0	0
Total	1,378,019	1,378,019



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .2 - Costs To Be Allocated
 For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,161,339			3,161,339
Major Machinery and Equipment	(1,464)			
Depreciation	(1,266)			
Total Deductions:	(2,730)			(2,730)
Building Depreciation	7,656		7,656	
Equipment Depreciation	1,266		1,266	
131 City Attorney	115,314	29,439	144,753	
141 Civil Service Board	1,725	226	1,951	
150 City Manager's Office	10,916	1,366	12,282	
150.2 Agenda Coordination	7,090	2,659	9,749	
160 Finance - Director's Office	3,228	782	4,010	
161 Finance - General Accounting	20,201	3,879	24,080	
162 Finance - Treasury Management	49,563	3,860	53,423	
163 Finance - Financial System Services	6,333	1,324	7,657	
171-4 Human Resources	18,317	2,277	20,594	
243 GSA - Miami Riverside Center	35,536	4,806	40,342	
244 GSA - Graphics	8,469	2,041	10,510	
251 Information Technology	100,603	9,763	110,366	
261 Procurement	16,015	575	16,590	
271 Auditor General	5,778	115	5,893	
301-3 Risk Management		9,731	9,731	
431 Equal Opportunity & Diversity		2,011	2,011	
Total Allocated Additions:	408,010	74,854	482,864	482,864
Total To Be Allocated:	3,566,619	74,854		3,641,473



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Wages & Benefits					
Salaries	1,475,004	0	339,251	929,253	29,500
Fringe Benefits	126,817	0	29,168	79,895	2,536
Other Expense & Cost					
Retirement Contribution	514,000	0	118,220	323,820	10,280
Life and Health Insurance	372,000	0	85,560	234,360	7,440
Workers' Compensation	39,000	0	8,970	24,570	780
Unemployment Compensation	16,048	0	3,691	10,110	321
Professional Service	520,333	0	119,677	327,809	10,407
Travel and Per Diem	28,606	0	6,579	18,022	572
Postage	6,579	0	1,513	4,144	132
Rentals and Leases	1,659	0	382	1,045	33
Insurance	8,344	0	1,919	5,257	167
Repair and Maintenance	29,000	0	6,670	18,270	580
Other Current Charges	0	0	0	0	0
Office Supplies & Minor Equipment	11,500	0	2,645	7,245	230
Publications, Subscriptions, & Membershi	9,719	0	2,235	6,124	194
*Major Machinery and Equipment	1,464	1,464	0	0	0
*Depreciation	1,266	1,266	0	0	0
Departmental Totals					
Total Expenditures	3,161,339	2,730	726,480	1,989,924	63,172
Deductions					
Total Deductions	(2,730)	(2,730)	0	0	0
Functional Cost					
Functional Cost	3,158,609	0	726,480	1,989,924	63,172
Allocation Step 1					
Inbound- All Others	408,010	408,010	0	0	0
Reallocate Admin Costs		(408,010)	93,842	257,047	8,160
1st Allocation	3,566,619	0	820,322	2,246,971	71,332



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
Allocation Step 2					
Inbound- All Others	74,854	74,854	0	0	0
Reallocate Admin Costs		(74,854)	17,216	47,159	1,497
2nd Allocation	74,854	0	17,216	47,159	1,497
Total For 00210 301-3 Risk Management					
Total Allocated	3,641,473	0	837,538	2,294,130	72,829



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
Wages & Benefits		
Salaries	147,500	29,500
Fringe Benefits	12,682	2,536
Other Expense & Cost		
Retirement Contribution	51,400	10,280
Life and Health Insurance	37,200	7,440
Workers' Compensation	3,900	780
Unemployment Compensation	1,605	321
Professional Service	52,033	10,407
Travel and Per Diem	2,861	572
Postage	658	132
Rentals and Leases	166	33
Insurance	834	167
Repair and Maintenance	2,900	580
Other Current Charges	0	0
Office Supplies & Minor Equipment	1,150	230
Publications, Subscriptions, & Membershi	972	194
*Major Machinery and Equipment	0	0
*Depreciation	0	0
Departmental Totals		
Total Expenditures	315,861	63,172
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	315,861	63,172
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	40,801	8,160
1st Allocation	356,662	71,332



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	7,485	1,497
2nd Allocation	7,485	1,497
Total For 00210 301-3 Risk Management		
Total Allocated	364,147	72,829



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
121 City Clerk	2,063	0.0116	95		95		95
131 City Attorney	8,817	0.0494	405		405		405
160 Finance - Director's Office	15	0.0001	1		1		1
171-4 Human Resources	13,987	0.0784	643		643		643
241 GSA - Administration	114,911	0.6439	5,282		5,282		5,282
251 Information Technology	8,343	0.0468	384		384		384
301-3 Risk Management	3,961	0.0222	182		182		182
101 MAYOR	19,580	0.1097	900		900	19	919
111-5 COMMISSIONERS	343	0.0019	16		16		16
151 NET - NEIGHBORHOOD	19,181	0.1075	882		882	19	901
152 CODE COMPLIANCE	10,046	0.0563	462		462	10	472
181-9 FIRE-RESCUE	3,890,465	21.7994	178,825		178,825	3,785	182,610
190-1 POLICE	11,664,712	65.3605	536,167		536,167	11,350	547,517
201-9 PUBLIC WORKS	182,319	1.0216	8,380		8,380	177	8,557
211-3 SOLID WASTE	1,307,130	7.3242	60,082		60,082	1,272	61,354
221 DEPT OF REAL ESTATE & ASSET	71,575	0.4011	3,290		3,290	70	3,360
281-4 BUILDING	12,399	0.0695	570		570	12	582
291-8 PARKS & RECREATION	513,232	2.8758	23,591		23,591	499	24,090
381 COMMUNICATIONS	2,427	0.0136	112		112	2	114
401 CIP	1,027	0.0058	47		47	1	48
910 CD-COMMUNITY & ECONOMIC	126	0.0007	6		6		6
SubTotal	17,846,670	100.0000	820,322		820,322	17,216	837,538
Total	17,846,670	100.0000	820,322		820,322	17,216	837,538



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	5,479		5,479		5,479
131 City Attorney	56	1.1380	25,570		25,570		25,570
141 Civil Service Board	6	0.1219	2,740		2,740		2,740
150 City Manager's Office	15	0.3048	6,849		6,849		6,849
150.2 Agenda Coordination	3	0.0610	1,370		1,370		1,370
160 Finance - Director's Office	10	0.2032	4,566		4,566		4,566
161 Finance - General Accounting	22	0.4471	10,045		10,045		10,045
162 Finance - Treasury Management	26	0.5283	11,872		11,872		11,872
163 Finance - Financial System Services	2	0.0406	913		913		913
171-4 Human Resources	39	0.7925	17,808		17,808		17,808
231 Management and Budget	17	0.3455	7,762		7,762		7,762
241 GSA - Administration	7	0.1422	3,196		3,196		3,196
243 GSA - Miami Riverside Center	8	0.1626	3,653		3,653		3,653
244 GSA - Graphics	5	0.1016	2,283		2,283		2,283
246 GSA - Light Fleet	34	0.6909	15,525		15,525		15,525
247 GSA - Heavy Fleet	35	0.7112	15,981		15,981		15,981
251 Information Technology	80	1.6257	36,529		36,529		36,529
261 Procurement	19	0.3861	8,676		8,676		8,676
271 Auditor General	8	0.1626	3,653		3,653		3,653
301-3 Risk Management	18	0.3658	8,219		8,219		8,219
431 Equal Opportunity & Diversity	3	0.0610	1,370		1,370	31	1,401
371 Grants Administration	11	0.2235	5,023		5,023	115	5,138
101 MAYOR	9	0.1829	4,109		4,109	94	4,203
111-5 COMMISSIONERS	34	0.6909	15,525		15,525	356	15,881
151 NET - NEIGHBORHOOD	77	1.5647	35,159		35,159	807	35,966



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	26,483		26,483	608	27,091
181-9 FIRE-RESCUE	850	17.2729	388,117		388,117	8,910	397,027
190-1 POLICE	1,784	36.2526	814,590		814,590	18,703	833,293
201-9 PUBLIC WORKS	140	2.8450	63,925		63,925	1,467	65,392
211-3 SOLID WASTE	202	4.1049	92,235		92,235	2,117	94,352
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	22,830		22,830	524	23,354
242 GSA PROPERTY MNGT	38	0.7722	17,351		17,351	398	17,749
245 GSA COMMUNICATIONS SERVICES	8	0.1626	3,653		3,653	84	3,737
281-4 BUILDING	107	2.1744	48,857		48,857	1,122	49,979
291-8 PARKS & RECREATION	890	18.0858	406,382		406,382	9,329	415,711
342 ZONING	21	0.4267	9,589		9,589	220	9,809
351-5 PLANNING	41	0.8332	18,721		18,721	430	19,151
381 COMMUNICATIONS	17	0.3455	7,762		7,762	178	7,940
401 CIP	42	0.8535	19,178		19,178	440	19,618
441 OFFICE OF RESILIENCY AND	5	0.1016	2,283		2,283	52	2,335
450 HUMAN SERVICES	64	1.3005	29,223		29,223	671	29,894
910 CD-COMMUNITY & ECONOMIC	33	0.6706	15,068		15,068	346	15,414
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	2,740		2,740	63	2,803
980 ND - NON DEPARTMENTAL	9	0.1829	4,109		4,109	94	4,203
SubTotal	4,921	100.0000	2,246,971		2,246,971	47,159	2,294,130
Total	4,921	100.0000	2,246,971		2,246,971	47,159	2,294,130



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.0706	50		50		50
150 City Manager's Office	1	0.0353	25		25		25
243 GSA - Miami Riverside Center	13	0.4590	327		327		327
246 GSA - Light Fleet	31	1.0946	781		781		781
247 GSA - Heavy Fleet	18	0.6356	453		453		453
251 Information Technology	7	0.2472	176		176		176
261 Procurement	1	0.0353	25		25		25
301-3 Risk Management	1	0.0353	25		25		25
101 MAYOR	3	0.1059	76		76	2	78
111-5 COMMISSIONERS	14	0.4944	353		353	8	361
151 NET - NEIGHBORHOOD	22	0.7768	554		554	12	566
152 CODE COMPLIANCE	63	2.2246	1,587		1,587	34	1,621
181-9 FIRE-RESCUE	210	7.4153	5,289		5,289	114	5,403
190-1 POLICE	1,704	60.1695	42,922		42,922	923	43,845
201-9 PUBLIC WORKS	200	7.0621	5,038		5,038	109	5,147
211-3 SOLID WASTE	211	7.4506	5,315		5,315	115	5,430
221 DEPT OF REAL ESTATE & ASSET	13	0.4590	327		327	7	334
242 GSA PROPERTY MNGT	46	1.6243	1,159		1,159	25	1,184
245 GSA COMMUNICATIONS SERVICES	6	0.2119	151		151	3	154
281-4 BUILDING	47	1.6596	1,184		1,184	26	1,210
291-8 PARKS & RECREATION	159	5.6144	4,005		4,005	86	4,091
351-5 PLANNING	2	0.0706	50		50	1	51
381 COMMUNICATIONS	7	0.2472	176		176	4	180
401 CIP	15	0.5297	378		378	8	386
450 HUMAN SERVICES	22	0.7768	554		554	12	566



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2119	151		151	3	154
920 CRA - COMMUNITY	2	0.0706	50		50	1	51
940 VIRGINIA KEY	5	0.1766	126		126	3	129
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0353	25		25	1	26
SubTotal	2,832	100.0000	71,332		71,332	1,497	72,829
Total	2,832	100.0000	71,332		71,332	1,497	72,829

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	870		870		870
131 City Attorney	56	1.1380	4,059		4,059		4,059
141 Civil Service Board	6	0.1219	435		435		435
150 City Manager's Office	15	0.3048	1,087		1,087		1,087
150.2 Agenda Coordination	3	0.0610	217		217		217
160 Finance - Director's Office	10	0.2032	725		725		725
161 Finance - General Accounting	22	0.4471	1,595		1,595		1,595
162 Finance - Treasury Management	26	0.5283	1,884		1,884		1,884
163 Finance - Financial System Services	2	0.0406	145		145		145
171-4 Human Resources	39	0.7925	2,827		2,827		2,827
231 Management and Budget	17	0.3455	1,232		1,232		1,232
241 GSA - Administration	7	0.1422	507		507		507
243 GSA - Miami Riverside Center	8	0.1626	580		580		580
244 GSA - Graphics	5	0.1016	362		362		362
246 GSA - Light Fleet	34	0.6909	2,464		2,464		2,464
247 GSA - Heavy Fleet	35	0.7112	2,537		2,537		2,537
251 Information Technology	80	1.6257	5,798		5,798		5,798
261 Procurement	19	0.3861	1,377		1,377		1,377
271 Auditor General	8	0.1626	580		580		580
301-3 Risk Management	18	0.3658	1,305		1,305		1,305
431 Equal Opportunity & Diversity	3	0.0610	217		217	5	222
371 Grants Administration	11	0.2235	797		797	18	815
101 MAYOR	9	0.1829	652		652	15	667
111-5 COMMISSIONERS	34	0.6909	2,464		2,464	57	2,521
151 NET - NEIGHBORHOOD	77	1.5647	5,581		5,581	128	5,709



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	4,204		4,204	96	4,300
181-9 FIRE-RESCUE	850	17.2729	61,606		61,606	1,414	63,020
190-1 POLICE	1,784	36.2526	129,300		129,300	2,970	132,270
201-9 PUBLIC WORKS	140	2.8450	10,147		10,147	233	10,380
211-3 SOLID WASTE	202	4.1049	14,640		14,640	336	14,976
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	3,624		3,624	83	3,707
242 GSA PROPERTY MNGT	38	0.7722	2,754		2,754	63	2,817
245 GSA COMMUNICATIONS SERVICES	8	0.1626	580		580	13	593
281-4 BUILDING	107	2.1744	7,755		7,755	178	7,933
291-8 PARKS & RECREATION	890	18.0858	64,505		64,505	1,481	65,986
342 ZONING	21	0.4267	1,522		1,522	35	1,557
351-5 PLANNING	41	0.8332	2,972		2,972	68	3,040
381 COMMUNICATIONS	17	0.3455	1,232		1,232	28	1,260
401 CIP	42	0.8535	3,044		3,044	70	3,114
441 OFFICE OF RESILIENCY AND	5	0.1016	362		362	8	370
450 HUMAN SERVICES	64	1.3005	4,639		4,639	106	4,745
910 CD-COMMUNITY & ECONOMIC	33	0.6706	2,392		2,392	55	2,447
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	435		435	10	445
980 ND - NON DEPARTMENTAL	9	0.1829	652		652	15	667
SubTotal	4,921	100.0000	356,662		356,662	7,485	364,147
Total	4,921	100.0000	356,662		356,662	7,485	364,147



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	71,332		71,332	1,497	72,829
SubTotal	100	100.0000	71,332		71,332	1,497	72,829
Total	100	100.0000	71,332		71,332	1,497	72,829

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	6,444	95	5,479	0	870	0
131 City Attorney	30,084	405	25,570	50	4,059	0
141 Civil Service Board	3,175	0	2,740	0	435	0
150 City Manager's Office	7,961	0	6,849	25	1,087	0
150.2 Agenda Coordination	1,587	0	1,370	0	217	0
160 Finance - Director's Office	5,292	1	4,566	0	725	0
161 Finance - General	11,640	0	10,045	0	1,595	0
162 Finance - Treasury	13,756	0	11,872	0	1,884	0
163 Finance - Financial	1,058	0	913	0	145	0
171-4 Human Resources	21,278	643	17,808	0	2,827	0
231 Management and Budget	8,994	0	7,762	0	1,232	0
241 GSA - Administration	8,985	5,282	3,196	0	507	0
243 GSA - Miami Riverside	4,560	0	3,653	327	580	0
244 GSA - Graphics	2,645	0	2,283	0	362	0
246 GSA - Light Fleet	18,770	0	15,525	781	2,464	0
247 GSA - Heavy Fleet	18,971	0	15,981	453	2,537	0
251 Information Technology	42,887	384	36,529	176	5,798	0
261 Procurement	10,078	0	8,676	25	1,377	0
271 Auditor General	4,233	0	3,653	0	580	0
301-3 Risk Management	9,731	182	8,219	25	1,305	0
431 Equal Opportunity &	1,623	0	1,401	0	222	0
371 Grants Administration	5,953	0	5,138	0	815	0
101 MAYOR	5,867	919	4,203	78	667	0
111-5 COMMISSIONERS	18,779	16	15,881	361	2,521	0
151 NET - NEIGHBORHOOD	43,142	901	35,966	566	5,709	0
152 CODE COMPLIANCE	33,484	472	27,091	1,621	4,300	0
181-9 FIRE-RESCUE	648,060	182,610	397,027	5,403	63,020	0
190-1 POLICE	1,629,754	547,517	833,293	43,845	132,270	72,829
201-9 PUBLIC WORKS	89,476	8,557	65,392	5,147	10,380	0
211-3 SOLID WASTE	176,112	61,354	94,352	5,430	14,976	0
221 DEPT OF REAL ESTATE	30,755	3,360	23,354	334	3,707	0
242 GSA PROPERTY MNGT	21,750	0	17,749	1,184	2,817	0
245 GSA	4,484	0	3,737	154	593	0



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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
281-4 BUILDING	59,704	582	49,979	1,210	7,933	0
291-8 PARKS &	509,878	24,090	415,711	4,091	65,986	0
342 ZONING	11,366	0	9,809	0	1,557	0
351-5 PLANNING	22,242	0	19,151	51	3,040	0
381 COMMUNICATIONS	9,494	114	7,940	180	1,260	0
401 CIP	23,166	48	19,618	386	3,114	0
441 OFFICE OF RESILIENCY	2,705	0	2,335	0	370	0
450 HUMAN SERVICES	35,205	0	29,894	566	4,745	0
910 CD-COMMUNITY &	18,021	6	15,414	154	2,447	0
920 CRA - COMMUNITY	51	0	0	51	0	0
940 VIRGINIA KEY	129	0	0	129	0	0
950 CIVILIAN	3,274	0	2,803	26	445	0
980 ND - NON	4,870	0	4,203	0	667	0
Direct Billed	0	0	0	0	0	0
Total	3,641,473	837,538	2,294,130	72,829	364,147	72,829



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	465,666			465,666
Depreciation	(1,146)			
Total Deductions:	(1,146)			(1,146)
Building Depreciation	2,507		2,507	
131 City Attorney	35,960	9,180	45,140	
141 Civil Service Board	288	38	326	
150 City Manager's Office	1,819	228	2,047	
160 Finance - Director's Office	538	130	668	
161 Finance - General Accounting	2,578	495	3,073	
162 Finance - Treasury Management	3,190	253	3,443	
163 Finance - Financial System Services	936	196	1,132	
171-4 Human Resources	2,750	343	3,093	
243 GSA - Miami Riverside Center	10,730	1,316	12,046	
244 GSA - Graphics	1,663	401	2,064	
251 Information Technology	15,901	1,522	17,423	
261 Procurement	4,197	147	4,344	
271 Auditor General	744	15	759	
301-3 Risk Management	1,587	36	1,623	
431 Equal Opportunity & Diversity		335	335	
Total Allocated Additions:	85,388	14,635	100,023	100,023
Total To Be Allocated:	549,908	14,635		564,543



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
Wages & Benefits			
Salaries	260,479	0	260,479
Fringe Benefits	27,635	0	27,635
Other Expense & Cost			
Retirement Contribution	100,000	0	100,000
Life and Health Insurance	59,000	0	59,000
Workers' Compensation	6,000	0	6,000
Travel and Per Diem	1,167	0	1,167
Postage	28	0	28
Rentals and Leases	684	0	684
Insurance	1,000	0	1,000
Repair and Maintenance	6,000	0	6,000
Printing and Graphics	0	0	0
Office Supplies & Minor Equipment	2,477	0	2,477
Publications, Subscriptions, & Membershi	50	0	50
*Depreciation	1,146	1,146	0
Departmental Totals			
Total Expenditures	465,666	1,146	464,520
Deductions			
Total Deductions	(1,146)	(1,146)	0
Functional Cost			
Functional Cost	464,520	0	464,520
Allocation Step 1			
Inbound- All Others	85,388	85,388	0
Reallocate Admin Costs		(85,388)	85,388
1st Allocation	549,908	0	549,908
Allocation Step 2			
Inbound- All Others	14,635	14,635	0
Reallocate Admin Costs		(14,635)	14,635
2nd Allocation	14,635	0	14,635



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	564,543	0	564,543



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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	0.2439	1,341		1,341		1,341
131 City Attorney	56	1.1380	6,258		6,258		6,258
141 Civil Service Board	6	0.1219	670		670		670
150 City Manager's Office	15	0.3048	1,676		1,676		1,676
150.2 Agenda Coordination	3	0.0610	335		335		335
160 Finance - Director's Office	10	0.2032	1,117		1,117		1,117
161 Finance - General Accounting	22	0.4471	2,458		2,458		2,458
162 Finance - Treasury Management	26	0.5283	2,905		2,905		2,905
163 Finance - Financial System Services	2	0.0406	223		223		223
171-4 Human Resources	39	0.7925	4,358		4,358		4,358
231 Management and Budget	17	0.3455	1,900		1,900		1,900
241 GSA - Administration	7	0.1422	782		782		782
243 GSA - Miami Riverside Center	8	0.1626	894		894		894
244 GSA - Graphics	5	0.1016	559		559		559
246 GSA - Light Fleet	34	0.6909	3,799		3,799		3,799
247 GSA - Heavy Fleet	35	0.7112	3,911		3,911		3,911
251 Information Technology	80	1.6257	8,940		8,940		8,940
261 Procurement	19	0.3861	2,123		2,123		2,123
271 Auditor General	8	0.1626	894		894		894
301-3 Risk Management	18	0.3658	2,011		2,011		2,011
431 Equal Opportunity & Diversity	3	0.0610	335		335		335
371 Grants Administration	11	0.2235	1,229		1,229	36	1,265
101 MAYOR	9	0.1829	1,006		1,006	29	1,035
111-5 COMMISSIONERS	34	0.6909	3,799		3,799	111	3,910
151 NET - NEIGHBORHOOD	77	1.5647	8,605		8,605	251	8,856



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	58	1.1786	6,481		6,481	189	6,670
181-9 FIRE-RESCUE	850	17.2729	94,985		94,985	2,767	97,752
190-1 POLICE	1,784	36.2526	199,360		199,360	5,807	205,167
201-9 PUBLIC WORKS	140	2.8450	15,645		15,645	456	16,101
211-3 SOLID WASTE	202	4.1049	22,573		22,573	658	23,231
221 DEPT OF REAL ESTATE & ASSET	50	1.0161	5,587		5,587	163	5,750
242 GSA PROPERTY MNGT	38	0.7722	4,246		4,246	124	4,370
245 GSA COMMUNICATIONS SERVICES	8	0.1626	894		894	26	920
281-4 BUILDING	107	2.1744	11,957		11,957	348	12,305
291-8 PARKS & RECREATION	890	18.0858	99,455		99,455	2,897	102,352
342 ZONING	21	0.4267	2,347		2,347	68	2,415
351-5 PLANNING	41	0.8332	4,582		4,582	133	4,715
381 COMMUNICATIONS	17	0.3455	1,900		1,900	55	1,955
401 CIP	42	0.8535	4,693		4,693	137	4,830
441 OFFICE OF RESILIENCY AND	5	0.1016	559		559	16	575
450 HUMAN SERVICES	64	1.3005	7,152		7,152	208	7,360
910 CD-COMMUNITY & ECONOMIC	33	0.6706	3,688		3,688	107	3,795
950 CIVILIAN INVESTIGATIVE PANEL	6	0.1219	670		670	20	690
980 ND - NON DEPARTMENTAL	9	0.1829	1,006		1,006	29	1,035
SubTotal	4,921	100.0000	549,908		549,908	14,635	564,543
Total	4,921	100.0000	549,908		549,908	14,635	564,543



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .4 - Detail Activity Allocations
For Department 431 Equal Opportunity & Diversity**

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



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,341	1,341
131 City Attorney	6,258	6,258
141 Civil Service Board	670	670
150 City Manager's Office	1,676	1,676
150.2 Agenda Coordination	335	335
160 Finance - Director's Office	1,117	1,117
161 Finance - General	2,458	2,458
162 Finance - Treasury	2,905	2,905
163 Finance - Financial	223	223
171-4 Human Resources	4,358	4,358
231 Management and Budget	1,900	1,900
241 GSA - Administration	782	782
243 GSA - Miami Riverside	894	894
244 GSA - Graphics	559	559
246 GSA - Light Fleet	3,799	3,799
247 GSA - Heavy Fleet	3,911	3,911
251 Information Technology	8,940	8,940
261 Procurement	2,123	2,123
271 Auditor General	894	894
301-3 Risk Management	2,011	2,011
431 Equal Opportunity &	335	335
371 Grants Administration	1,265	1,265
101 MAYOR	1,035	1,035
111-5 COMMISSIONERS	3,910	3,910
151 NET - NEIGHBORHOOD	8,856	8,856
152 CODE COMPLIANCE	6,670	6,670
181-9 FIRE-RESCUE	97,752	97,752
190-1 POLICE	205,167	205,167
201-9 PUBLIC WORKS	16,101	16,101
211-3 SOLID WASTE	23,231	23,231
221 DEPT OF REAL ESTATE	5,750	5,750
242 GSA PROPERTY MNGT	4,370	4,370
245 GSA	920	920



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
281-4 BUILDING	12,305	12,305
291-8 PARKS &	102,352	102,352
342 ZONING	2,415	2,415
351-5 PLANNING	4,715	4,715
381 COMMUNICATIONS	1,955	1,955
401 CIP	4,830	4,830
441 OFFICE OF RESILIENCY	575	575
450 HUMAN SERVICES	7,360	7,360
910 CD-COMMUNITY &	3,795	3,795
950 CIVILIAN	690	690
980 ND - NON	1,035	1,035
Direct Billed	0	0
Total	564,543	564,543



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,552,584			2,552,584
Major Machinery and Equipment	0			
Depreciation	(12,172)			
Total Deductions:	(12,172)			(12,172)
Building Depreciation	4,277		4,277	
Equipment Depreciation	12,318		12,318	
131 City Attorney	30,646	7,824	38,470	
141 Civil Service Board	1,054	138	1,192	
150 City Manager's Office	6,671	835	7,506	
150.2 Agenda Coordination	14,180	5,317	19,497	
160 Finance - Director's Office	1,973	478	2,451	
161 Finance - General Accounting	12,545	2,444	14,989	
162 Finance - Treasury Management	13,559	1,075	14,634	
163 Finance - Financial System Services	3,243	674	3,917	
171-4 Human Resources	10,992	1,367	12,359	
243 GSA - Miami Riverside Center	18,458	2,288	20,746	
244 GSA - Graphics	5,281	1,273	6,554	
251 Information Technology	102,139	10,494	112,633	
261 Procurement	14,155	496	14,651	
271 Auditor General	8,293	165	8,458	
301-3 Risk Management	5,820	133	5,953	
431 Equal Opportunity & Diversity	1,229	36	1,265	
Total Allocated Additions:	266,833	35,037	301,870	301,870
Total To Be Allocated:	2,807,245	35,037		2,842,282



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
Wages & Benefits				
Salaries	936,540	0	346,520	590,020
Fringe Benefits	79,495	0	29,413	50,082
Other Expense & Cost				
Retirement Contribution	318,000	0	117,660	200,340
Life and Health Insurance	196,000	0	72,520	123,480
Workers' Compensation	12,000	0	4,440	7,560
Professional Service	799,448	0	295,796	503,652
Communications and Relations	540	0	200	340
Travel and Per Diem	11,436	0	4,231	7,205
Postage	370	0	137	233
Utility Services	0	0	0	0
Rentals and Leases	0	0	0	0
Insurance	15,000	0	5,550	9,450
Repair and Maintenance	59,000	0	21,830	37,170
Advertising and Relations	3,670	0	1,358	2,312
Other Current Charges	39,864	0	14,750	25,114
Office Supplies & Minor Equipment	10,009	0	3,703	6,306
Publications, Subscriptions, & Membershi	59,040	0	21,845	37,195
*Major Machinery and Equipment	0	0	0	0
*Depreciation	12,172	12,172	0	0
Departmental Totals				
Total Expenditures	2,552,584	12,172	939,953	1,600,459
Deductions				
Total Deductions	(12,172)	(12,172)	0	0
Functional Cost				
Functional Cost	2,540,412	0	939,953	1,600,459
Allocation Step 1				
Inbound- All Others	266,833	266,833	0	0
Reallocate Admin Costs		(266,833)	98,728	168,105
1st Allocation	2,807,245	0	1,038,681	1,768,564



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .3 - Costs Allocated By Activity
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<hr/>				
Allocation Step 2				
Inbound- All Others	35,037	35,037	0	0
Reallocate Admin Costs		(35,037)	12,964	22,073
2nd Allocation	35,037	0	12,964	22,073
Total For 00230 371 Grants Administration				
Total Allocated	2,842,282	0	1,051,645	1,790,637



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
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
152 CODE COMPLIANCE	16	16.8421	174,936		174,936	2,183	177,119
181-9 FIRE-RESCUE	18	18.9474	196,803		196,803	2,456	199,259
190-1 POLICE	2	2.1053	21,867		21,867	273	22,140
281-4 BUILDING	3	3.1579	32,800		32,800	409	33,209
351-5 PLANNING	8	8.4211	87,468		87,468	1,092	88,560
401 CIP	46	48.4209	502,940		502,940	6,278	509,218
910 CD-COMMUNITY & ECONOMIC	2	2.1053	21,867		21,867	273	22,140
SubTotal	95	100.0000	1,038,681		1,038,681	12,964	1,051,645
Total	95	100.0000	1,038,681		1,038,681	12,964	1,051,645

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 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	1,768,564		1,768,564	22,073	1,790,637
SubTotal	100	100.0000	1,768,564		1,768,564	22,073	1,790,637
Total	100	100.0000	1,768,564		1,768,564	22,073	1,790,637

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2021 BASED ON ACTUALS AS OF SEPTEMBER 30,2019
 Schedule .5 - Allocation Summary
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
152 CODE COMPLIANCE	177,119	177,119	0
181-9 FIRE-RESCUE	199,259	199,259	0
190-1 POLICE	22,140	22,140	0
281-4 BUILDING	33,209	33,209	0
351-5 PLANNING	88,560	88,560	0
401 CIP	509,218	509,218	0
910 CD-COMMUNITY &	22,140	22,140	0
999 OTHER	1,790,637	0	1,790,637
Direct Billed	0	0	0
Total	2,842,282	1,051,645	1,790,637



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Indirect Cost Rate Base Details

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
INDIRECT RATE BASE**

Organization	Object	Description	Totals
101-103-OFFICE OF THE MAYOR	511000	Executive Salaries	97,267
	512000	Regular Salaries and Wages	797,536
	513000	Other Salaries and Wages	(4)
	513010	Other Salaries and Wages-PT Yr Ro	10,867
	516000	Fringe Benefits	55,042
101-103-OFFICE OF THE MAYOR Total			960,709
111-115-COMMISSIONERS	511000	Executive Salaries	291,000
	512000	Regular Salaries and Wages	1,648,088
	513000	Other Salaries and Wages	(218)
	513010	Other Salaries and Wages-PT Yr Ro	107,117
	516000	Fringe Benefits	234,474
	516010	Fringe Benefits - Tuition Reimb.	1,500
111-115-COMMISSIONERS Total			2,281,960
151-NEIGHBORHOOD ENHANCEMENT TEAM	512000	Regular Salaries and Wages	4,018,716
	513000	Other Salaries and Wages	347
	513030	Other Salaries and Wages-PT Temp	18,001
	514000	Overtime	27,770
	515000	Special Pay	108
	516000	Fringe Benefits	55,048
	516010	Fringe Benefits - Tuition Reimb.	6,495
151-NEIGHBORHOOD ENHANCEMENT TEAM Total			4,126,484
152-CODE COMPLIANCE	512000	Regular Salaries and Wages	3,964,678
	513000	Other Salaries and Wages	60
	514000	Overtime	36,744
	515000	Special Pay	3,101
	516000	Fringe Benefits	37,018
516010	Fringe Benefits - Tuition Reimb.	13,040	
152-CODE COMPLIANCE Total			4,054,641

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
INDIRECT RATE BASE**

Organization	Object	Description	Totals
181-189-FIRE RESCUE	511000	Executive Salaries	3,610
	512000	Regular Salaries and Wages	73,439,449
	513000	Other Salaries and Wages	51,706
	513010	Other Salaries and Wages-PT Yr Ro	11,885
	514000	Overtime	7,513,689
	514010	OT Staffing	3,363,373
	514020	OT EMS Backfill for Training	712,073
	514030	OT Off Duty Events	3,368,484
	515000	Special Pay	18,753,659
	516000	Fringe Benefits	28,439
	516010	Fringe Benefits - Tuition Reimb.	233,059
181-189-FIRE RESCUE Total			107,479,426
190-191-POLICE	512000	Regular Salaries and Wages	120,826,978
	513000	Other Salaries and Wages	203,293
	513010	Other Salaries and Wages-PT Yr Ro	257,776
	513030	Other Salaries and Wages-PT Temp	377,502
	514000	Overtime	9,359,485
	514020	OT EMS Backfill for Training	1,911
	514030	OT Off Duty Events	2,559
	515000	Special Pay	6,792,636
	516000	Fringe Benefits	519,671
	516010	Fringe Benefits - Tuition Reimb.	172,313
	190-191-POLICE Total		
201-209-PUBLIC WORKS	512000	Regular Salaries and Wages	8,248,025
	513000	Other Salaries and Wages	(228)
	513010	Other Salaries and Wages-PT Yr Ro	49,487
	513030	Other Salaries and Wages-PT Temp	46,404
	514000	Overtime	428,635
	515000	Special Pay	25
	516000	Fringe Benefits	47,903
	516010	Fringe Benefits - Tuition Reimb.	15,584
	201-209-PUBLIC WORKS Total		
211-217-SOLID WASTE	512000	Regular Salaries and Wages	10,074,945
	513000	Other Salaries and Wages	38,964
	513030	Other Salaries and Wages-PT Temp	1,077
	514000	Overtime	645,149
	515000	Special Pay	42,137
	516000	Fringe Benefits	3,170
	516010	Fringe Benefits - Tuition Reimb.	14,499
	211-217-SOLID WASTE Total		

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
INDIRECT RATE BASE**

Organization	Object	Description	Totals
221-REAL ESTATE AND ASSET MANAGEMENT	512000	Regular Salaries and Wages	2,863,962
	513000	Other Salaries and Wages	11,816
	514000	Overtime	94,262
	515000	Special Pay	367
	516000	Fringe Benefits	18,233
	516010	Fringe Benefits - Tuition Reimb.	5,040
221-REAL ESTATE AND ASSET MANAGEMENT Total			2,993,678
242-GSA - PROPERTY MAINTNANCE	512000	Regular Salaries and Wages	2,377,885
	513000	Other Salaries and Wages	14
	514000	Overtime	1,985
	516000	Fringe Benefits	400
242-GSA - PROPERTY MAINTNANCE Total			2,380,284
245-GSA - COMMUNICATION SERVICES	512000	Regular Salaries and Wages	659,680
	513000	Other Salaries and Wages	17
	514000	Overtime	23,571
245-GSA - COMMUNICATION SERVICES Total			683,267
281-284-BUILDING	512000	Regular Salaries and Wages	6,650,607
	513000	Other Salaries and Wages	259,859
	513030	Other Salaries and Wages-PT Temp	14,254
	514000	Overtime	199,613
	516000	Fringe Benefits	21,300
	516010	Fringe Benefits - Tuition Reimb.	6,360
281-284-BUILDING Total			7,151,993
291-298-PARKS & RECREATION	512000	Regular Salaries and Wages	13,818,424
	513000	Other Salaries and Wages	66,491
	513010	Other Salaries and Wages-PT Yr Ro	3,286,493
	513020	Other Salaries and Wages-PT Seaso	2,832,276
	513030	Other Salaries and Wages-PT Temp	130,579
	514000	Overtime	420,793
	515000	Special Pay	14,913
	516000	Fringe Benefits	23,557
	516010	Fringe Benefits - Tuition Reimb.	19,881
291-298-PARKS & RECREATION Total			20,613,408
342-ZONING	512000	Regular Salaries and Wages	1,637,149
	513000	Other Salaries and Wages	6,595
	516000	Fringe Benefits	8,400
	516010	Fringe Benefits - Tuition Reimb.	3,011
342-ZONING Total			1,655,155

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
INDIRECT RATE BASE**

Organization	Object	Description	Totals
356-PLANNING	512000	Regular Salaries and Wages	2,908,949
	513000	Other Salaries and Wages	8
	514000	Overtime	2,104
	516000	Fringe Benefits	17,050
	516010	Fringe Benefits - Tuition Reimb.	9,682
356-PLANNING Total			2,937,793
381-OFFICE OF COMMUNICATION	512000	Regular Salaries and Wages	1,095,242
	513010	Other Salaries and Wages-PT Yr Ro	3,441
	516000	Fringe Benefits	12,190
381-OFFICE OF COMMUNICATION Total			1,110,873
401-CIP	512000	Regular Salaries and Wages	1,340,800
	513000	Other Salaries and Wages	68,618
	516000	Fringe Benefits	9,684
	516010	Fringe Benefits - Tuition Reimb.	5,800
401-CIP Total			1,424,902
441 OFFICE OF RESILIENCY AND SUSTAINABIL	512000	Regular Salaries and Wages	312,206
	513000	Other Salaries and Wages	17,723
	516000	Fringe Benefits	7,200
441 OFFICE OF RESILIENCY AND SUSTAINABIL Total			337,129
450-HUMAN SERVICES	512000	Regular Salaries and Wages	2,508,358
	513000	Other Salaries and Wages	35,333
	513010	Other Salaries and Wages-PT Yr Ro	99,267
	513020	Other Salaries and Wages-PT Seaso	3,118
	513030	Other Salaries and Wages-PT Temp	20,991
	514000	Overtime	48,095
	515000	Special Pay	10
	516000	Fringe Benefits	14,000
	516010	Fringe Benefits - Tuition Reimb.	6,431
450-HUMAN SERVICES Total			2,735,602
910-COMMUNITY DEVELOPMENT	512000	Regular Salaries and Wages	2,686,806
	513000	Other Salaries and Wages	81,832
	516000	Fringe Benefits	21,600
	516010	Fringe Benefits - Tuition Reimb.	14,073
910-COMMUNITY DEVELOPMENT Total			2,804,310
920-COMMUNITY REDEVELOPMENT AGENCY	512000	Regular Salaries and Wages	1,672,632
	516000	Fringe Benefits	48,238
920-COMMUNITY REDEVELOPMENT AGENCY Total			1,720,870
930-LIBERTY CITY	512000	Regular Salaries and Wages	417,481
	516000	Fringe Benefits	2,600

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
 INDIRECT RATE BASE**

Organization	Object	Description	Totals
930-LIBERTY CITY Total			420,081
940-VIRGINIA KEY BEACH PARK TRUST	512000	Regular Salaries and Wages	335,584
	513000	Other Salaries and Wages	159,615
940-VIRGINIA KEY BEACH PARK TRUST Total			495,199
950-CIVILIAN INVESTIGATIVE PANEL	512000	Regular Salaries and Wages	475,550
	516000	Fringe Benefits	10,447
950-CIVILIAN INVESTIGATIVE PANEL Total			485,998
980-NON DEPARTMENTAL	511000	Executive Salaries	28,177
	512000	Regular Salaries and Wages	138
	515000	Special Pay	9,191,953
980-NON DEPARTMENTAL Total			9,220,268
Grand Total			336,243,932

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Schedule of Expenditures of Federal Awards

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
<u>U.S Department of Agriculture</u>					
Pass-Through Florida Department of Health: Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N1099 16165FL350N1099/ 16165FL350N2020	\$ - \$	73,857 52,578
				-	126,435
Total U.S Department of Agriculture				\$ - \$	126,435
<u>Department of Commerce Office</u>					
Coastal Zone Management Administration Awards	11.419	NA17NOS4190059		\$ - \$	30,000
Total Department of Commerce Office				\$ - \$	30,000
<u>U.S Department of Housing and Urban Development</u>					
Community Development Block Grants/Entitlement Grants Cluster	14.218	B-06-MC-120013 B-07-MC-120013 B-08-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 B-18-MC-120014 B-19-MC-120013		\$ - \$ 56,703 45,486 42,580 62,633 2,013 - 48,883 14,495 117,120 170,735 960,900 -	248 137,499 45,486 109,470 228,932 20,847 17,864 210,951 734,565 1,092,102 197,406 4,644,746 1,700
				1,521,548	7,441,816
Emergency Solutions Grant Program	14.231	E-12-MC-120002 E-13-MC-120002 E-14-MC-120002 E-15-MC-120002 E-16-MC-120002 E-17-MC-120002 E-18-MC-120002		368 1 337 221 14,150 1,782 117,276	384 6,656 337 221 14,150 2,569 406,023
				134,135	430,340

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
HOME Investment Partnership Program	14.239	M-05-MC-120211		-	41,234
		M-06-MC-120211		-	1,688
		M-07-MC-120011		-	1,083
		M-08-MC-120011		-	62,311
		M-09-MC-120011		-	27,298
		M-10-MC-120011		-	170,149
		M-11-MC-120011		-	24,066
		M-12-MC-120011		-	47,448
		M-13-MC-120011		-	502,328
		M-14-MC-120011		-	142,136
		M-15-MC-120011		-	614,069
		M-16-MC-120011		-	1,512,716
		M-17-MC-120011		-	579,581
		M-18-MC-120011		-	415,367
			-	<u>4,141,474</u>	
Housing Opportunities for Persons with AIDS	14.241	F-LH-05-F005		-	6,959
		F-LH-10-F005		-	88,750
		F-LH-15-F005		-	366,741
		F-LH-16-F005		-	122,162
		F-LH-17-F005		-	5,522,205
		F-LH-18-F005		-	5,352,899
			-	<u>11,459,716</u>	
Pass-Through Miami-Dade County, Florida: Continuum of Care Program	14.267	FL0190L4D001710	596000573	-	84,372
		FL0189L4D001710	596000573	-	95,947
		FL0211L4D001710	596000573	-	152,632
		FL0189L4D001811	596000573	-	201,110
		FL0190L4D001811	596000573	-	54,082
		FL0211L4D001811	596000573	-	100,584
			-	<u>688,727</u>	
Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001		-	1,901,654
		FL145MR0002		-	512,307
				-	<u>2,413,961</u>

(Continued)

City of Miami, Florida

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
Section 8 Housing Choice Vouchers Cluster	14.871	FL-145		-	2,356,593
Total U.S Department of Housing and Urban Development				\$ 1,655,683	\$ 28,932,627
<u>U.S Department of Justice</u>					
Pass-Through Office of the Florida Attorney General: Crime Victim Assistance	16.575	VOCA-2017-City of Miami Depa-00096 VOCA-2018-City of Miami Depa-00016	596000375 596000375	\$ - -	\$ 5,312 226,185 231,497
Public Safety Partnership and Community Policing Grants	16.710	2016ULWX0024 2017ULWX0033		- -	704,376 640,002 1,344,378
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0816 2018-DJ-BX-0831		- -	106,557 193,699 300,256
Pass-Through Florida Department of Law Enforcement: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0788	2017-DJ-BX-0788	-	172,278
DNA Backlog Reduction Program	16.741	2017-AK-BX-0013		-	43,221
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002		57,154	471,148
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-AR-BX-K1019		-	2,245
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K087		-	81,226
Equitable Sharing Program	16.922	not applicable		-	534,760
Total U.S Department of Justice				\$ 57,154	\$ 3,181,009

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Transportation</u>					
Pass-Through Florida Department of Transportation: Highway Planning and Construction Cluster	20.205	G0R73 ARJ81 AR558/431501-1 AR559/420917-1	Not available Not available Not available Not available	\$ - - - -	\$ 903 379,148 703 886 <u>381,640</u>
National Priority Safety Programs - Highway Safety Cluster	20.616	G1156 GOP50	- -	- -	73,084 1,485 <u>74,569</u>
Total U.S Department of Transportation				\$ -	\$ 456,209
<u>National Endowment for the Humanities</u>					
Museum Grant African American History and Culture	45.309	MH-00-17-0022-17		\$ -	\$ 127,842
Total National Endowment for the Humanities				\$ -	\$ 127,842
<u>U.S Department of Health and Human Services</u>					
Pass-Through Florida Agency for Persons with Disabilities: Medical Assistance Program	93.778	Not Applicable	Not available	\$ -	\$ 304,694
Total U.S Department of Health and Human Services				\$ -	\$ 304,694
<u>Executive Office of the President</u>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs: High Intensity Drug Trafficking Areas Program	95.001	G15MI001A G19MI0001A	G15MI001A G19MI0001A	\$ - -	\$ 102,896 37,568 <u>140,464</u>
Total Executive Office of the President				\$ -	\$ 140,464
<u>U.S Department of Homeland Security</u>					
National Urban Search and Rescue Response System	97.025	EMW-2014-CA-K00009 EMW-2015-CA-00042 EMW-2016-CA-00019-S01 EMW-2017-CA-00048 EMW-2018-CA-00008 EMW-95-k-4718		\$ - - - - - -	\$ 501 49,113 150,103 174,073 1,121,470 3,020,713 <u>4,515,973</u>

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Federal Expenditures
Assistance to Firefighters Grant	97.044	2017-F6-C111-P4310000-4101-D 2018-F7-C111-P4310000-4101-D		- -	126,640 90,910
				-	217,550
Pass-Through State of Florida Division of Emergency Management: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z0032	4337DRFLP0000001	- -	1,954,889 106,941
				-	2,061,830
Pass-Through State of Florida Division of Emergency Management: Homeland Security Grant Program	97.067	17-DS-V9-11-23-02-346 18-DS-X3-11-23-02-376 19-DS-04-11-23-02-319 18-DS-X1-11-23-02-338	EMW-2016-SS-00092-S01 EMW-2017-SS-00061 EMW-2018-SS-00064 EMW-2017-SS-00061	- 2,437,477 134,181 -	1,141,165 3,254,972 588,957 98,076
				2,571,658	5,083,170
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00097	EMW-2016-GR-00097-S01	291,748	467,951
Total U.S Department of Homeland Security				\$ 2,863,406	\$ 12,346,474
Total Expenditures for Federal Awards				\$ 4,576,243	\$ 45,645,754

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

City of Miami, Florida

**Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2019**

<u>State Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Grant/Contract Number</u>	<u>State Expenditures</u>
Department of Environmental Protection			
Statewide Surface Water Restoration and Wastewater Projects	37.039	S0774 LP132OJ	\$ 450,000 1,046,635
Total Department of Environmental Protection			\$ 1,496,635
Department of Economic Opportunity			
Division of Housing and Community Development	40.038	HL098	\$ 500,000
Total Department of Economic Opportunity			\$ 500,000
Florida Housing Finance Corporation			
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2018-2019 SHIP FY2017-2018 SHIP FY2016-2017	\$ 10,009 632,021 196,136
Total Florida Housing Finance Corporation			\$ 838,166
Department of Financial Services			
Local Government Fire Service Grants Equipment/Training Materials	43.010	2360A	\$ 400,000
Total Department of Financial Services			\$ 400,000
Florida Department of State			
Historic Preservation Grants	45.031	19.H.SM.100.064	\$ 23,080
Acquisition, Restoration of Historic Properties	45.032	MP511	259,772
Total Florida Department of State			\$ 282,852
Department of Transportation			
Public Transit Service Development Program	55.012	444353-1-84-01 GE075	\$ 210,572 118,224
Total Department of Transportation			\$ 328,796
Department of Health			
Emergency Medical Services (EMS) Matching Awards	64.003	M6026	\$ 25,834
Pass-Through Miami-Dade County, Florida: County Grant Awards	64.005	EMS County Grant #C0013	43,011
Total Department of Health			\$ 68,845
Total Expenditures of State Financial Assistance			\$ 3,915,294

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 2021

**Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2019**

