

# CITY OF MIAMI, FLORIDA



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

For use in FY 2022 Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2020

*Prepared August 2021*

# CITY OF MIAMI, FLORIDA

## COST ALLOCATION PLAN FOR FY 2022 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

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*Certificate of Cost Allocation Plan and Indirect Costs*

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## CERTIFICATE OF COST ALLOCATION PLAN

### CITY OF MIAMI, FLORIDA

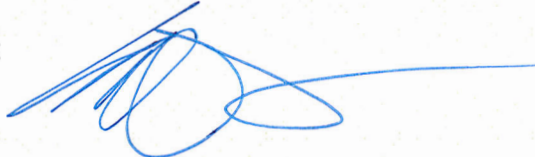
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal dated September 1, 2021 to establish cost allocations or billings for the fiscal year October 1, 2021 through September 30, 2022 based on the fiscal year ending September 30, 2020 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: Casamayor, Fernando

Title: Assistant City Manager/CFO

Date of Execution: 09/01/2021

## CERTIFICATE OF INDIRECT COSTS

### *City of Miami, Florida*

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

- 1) All costs included in this proposal dated September 1, 2021 to establish billing or final indirect costs rates for the fiscal year October 1, 2021 through September 30, 2022 based on the fiscal year ending September 30, 2020 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: Casamayor, Fernando

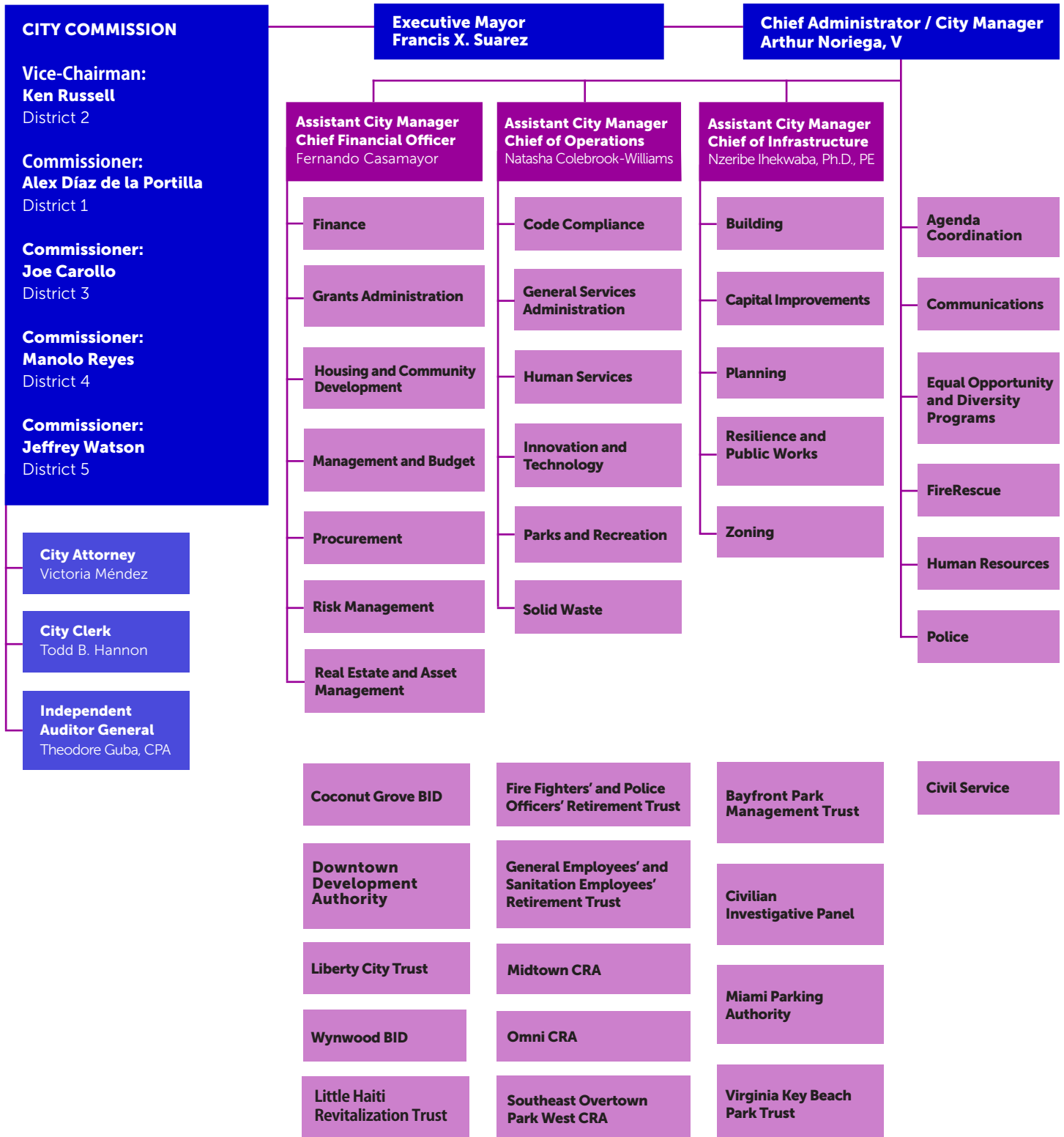
Title: Assistant City Manager/CFO

Date of Execution: 09/01/2021

## *City Organizational Chart*

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# CITY ORGANIZATIONAL CHART





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## *Cost Allocation Methodology*

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# *City of Miami, Florida*

## *Cost Allocation Methodology*

### **OVERVIEW**

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2020.

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

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

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

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

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

## ***PROCESS***

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

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

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

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

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

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

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

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

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

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

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

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

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## *Cost Allocation Plan*

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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020
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**COST ALLOCATION PLAN**  
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	6,407	30,139	7,364	22,061
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	438,246	0	0	31,454	54,208	71,195
131 City Attorney	60,155	482,153	38,064	582,507	399,138	2,381,615	983,268
141 Civil Service Board	1,209	4,700	10,205	8,594	114,001	238,745	17,859
150 City Manager's Office	7,358	28,614	62,132	52,323	694,088	1,453,575	108,732
150.2 Agenda Coordination	0	261,824	0	0	18,327	28,800	0
160 Finance - Director's Office	2,477	9,632	20,915	17,613	233,641	489,296	36,601
161 Finance - General	16,324	57,340	88,146	35,082	1,095,713	1,565,823	186,055
162 Finance - Treasury	6,991	24,526	43,324	35,324	870,621	587,673	212,409
163 Finance - Financial	1,636	4,457	5,924	7,082	68,951	87,357	14,219
171-4 Human Resources	11,060	43,014	103,394	88,308	1,181,754	2,463,189	184,960
231 Management and Budget	0	0	0	26,054	664,392	2,970,231	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	133	360	55	79,877	152,249	72,149	104,622
244 GSA - Graphics	341	43,213	660	2,307	523,100	20,855	993
246 GSA - Light Fleet	31,272	50,899	847	373,939	1,139,416	7,084,769	521,940
247 GSA - Heavy Fleet	0	0	0	0	3,689	59,444	750,920
251 Information Technology	123,157	422,315	300,986	793,544	2,938,174	1,438,800	543,522
261 Procurement	33,672	140,683	899	18,096	799,360	513,057	24,221
271 Auditor General	2,805	7,938	16,794	17,832	374,781	542,533	94,006
301-3 Risk Management	5,849	23,863	49,333	41,997	878,248	1,739,140	93,877
431 Equal Opportunity &	1,242	4,833	10,494	8,838	117,232	245,514	18,365
371 Grants Administration	0	0	0	0	97,287	217,024	14,967
<b>Total Allocated</b>	<b>305,681</b>	<b>2,048,610</b>	<b>752,172</b>	<b>2,195,724</b>	<b>12,425,755</b>	<b>24,261,161</b>	<b>4,004,792</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>305,681</b>	<b>2,048,610</b>	<b>752,172</b>	<b>2,195,724</b>	<b>12,425,755</b>	<b>24,261,161</b>	<b>4,004,792</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>305,681</b>	<b>2,048,610</b>	<b>752,172</b>	<b>2,195,724</b>	<b>12,425,755</b>	<b>24,261,161</b>	<b>4,004,792</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	20,273	0	0	55,629	10,810	14,687
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	0	0	118,415	0	0
131 City Attorney	348,661	549,740	0	0	339,039	358,654	451,521
141 Civil Service Board	27,124	6,311	5,237	1,074	13,696	100,439	3,357
150 City Manager's Office	165,142	38,424	31,884	6,540	83,389	611,517	20,439
150.2 Agenda Coordination	0	22,255	0	0	1,309	9,164	1,309
160 Finance - Director's Office	55,590	12,934	10,732	2,202	28,070	205,846	6,880
161 Finance - General	199,767	131,513	42,802	15,153	97,747	660,128	18,561
162 Finance - Treasury	462,764	90,184	12,223	5,944	680,750	402,050	135,879
163 Finance - Financial	15,400	9,605	3,826	1,127	10,153	52,471	2,808
171-4 Human Resources	281,614	65,382	54,195	11,356	138,734	967,199	33,603
231 Management and Budget	26,054	26,054	0	0	26,054	169,355	0
241 GSA - Administration	0	0	1,655,404	339,570	0	0	0
243 GSA - Miami Riverside	6,810	98,203	0	0	272,272	53,815	69,096
244 GSA - Graphics	5,740	1,438	1,048	0	2,952	5,581	434
246 GSA - Light Fleet	638,846	8,451	0	0	160,477	1,513,655	0
247 GSA - Heavy Fleet	2,477,702	0	0	0	0	92,725	0
251 Information Technology	310,679	291,290	10,710	12,241	1,495,993	1,400,507	168,353
261 Procurement	68,231	168,548	179,889	0	77,550	597,077	17,634
271 Auditor General	72,244	32,069	10,182	2,580	35,611	94,080	8,333
301-3 Risk Management	195,941	31,239	24,770	5,018	71,985	486,382	15,878
431 Equal Opportunity &	27,892	6,490	5,385	1,104	14,085	103,285	3,452
371 Grants Administration	14,967	7,483	0	0	0	22,450	0
<b>Total Allocated</b>	<b>5,401,168</b>	<b>1,617,886</b>	<b>2,048,287</b>	<b>403,909</b>	<b>3,723,910</b>	<b>7,917,190</b>	<b>972,224</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>5,401,168</b>	<b>1,617,886</b>	<b>2,048,287</b>	<b>403,909</b>	<b>3,723,910</b>	<b>7,917,190</b>	<b>972,224</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,401,168</b>	<b>1,617,886</b>	<b>2,048,287</b>	<b>403,909</b>	<b>3,723,910</b>	<b>7,917,190</b>	<b>972,224</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	21,257	6,460	19,784	0	0	0	0
Equipment Depreciation	0	0	0	0	0	0	0
121 City Clerk	0	0	32,835	0	0	0	7,740
131 City Attorney	525,569	12,640	118,289	370	36,184	474,069	83,813
141 Civil Service Board	5,103	2,014	6,043	537	8,460	4,700	0
150 City Manager's Office	31,066	12,263	36,789	3,270	51,505	28,614	0
150.2 Agenda Coordination	45,819	0	24,873	51,056	0	66,765	3,927
160 Finance - Director's Office	10,457	4,128	12,384	1,101	17,337	9,632	0
161 Finance - General	42,431	26,543	176,579	6,815	134,648	480,451	651,529
162 Finance - Treasury	71,372	12,918	48,516	4,142	33,006	91,434	27,089
163 Finance - Financial	6,009	2,724	12,761	852	7,578	12,932	2,094
171-4 Human Resources	53,135	20,636	61,231	5,254	77,425	53,344	0
231 Management and Budget	39,082	0	52,109	39,082	78,163	13,027	0
241 GSA - Administration	0	0	0	0	0	0	0
243 GSA - Miami Riverside	142,073	30,052	96,356	0	0	4,758	203
244 GSA - Graphics	1,298	634	480	1,938	871	4,322	0
246 GSA - Light Fleet	2,873	14,816	23,589	0	10,222	12,113	2,051
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	658,612	104,077	525,313	382	186,186	284,836	163,101
261 Procurement	22,068	42,884	37,184	7,841	64,302	40,520	19,196
271 Auditor General	13,020	4,493	9,813	1,603	14,296	11,823	49,013
301-3 Risk Management	23,831	9,859	31,199	2,508	40,044	22,100	0
431 Equal Opportunity &	5,247	2,071	6,213	552	8,699	4,833	0
371 Grants Administration	0	0	37,418	0	37,418	0	329,277
<b>Total Allocated</b>	<b>1,720,322</b>	<b>309,212</b>	<b>1,369,758</b>	<b>127,303</b>	<b>806,344</b>	<b>1,620,273</b>	<b>1,339,033</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,720,322</b>	<b>309,212</b>	<b>1,369,758</b>	<b>127,303</b>	<b>806,344</b>	<b>1,620,273</b>	<b>1,339,033</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,720,322</b>	<b>309,212</b>	<b>1,369,758</b>	<b>127,303</b>	<b>806,344</b>	<b>1,620,273</b>	<b>1,339,033</b>





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	0	1,665,340
131 City Attorney	0	17,737	21,409	1,794	337,303	0	0
141 Civil Service Board	0	0	671	0	0	1,074	0
150 City Manager's Office	0	0	4,088	0	0	6,540	0
150.2 Agenda Coordination	2,618	1,309	1,309	3,927	13,091	0	0
160 Finance - Director's Office	0	0	1,376	0	0	2,202	0
161 Finance - General	5,088	49,135	15,758	0	38	45,049	294,446
162 Finance - Treasury	2,658	10,451	9,689	0	0	15,015	871,358
163 Finance - Financial	209	754	1,520	0	0	2,622	14
171-4 Human Resources	0	0	6,821	0	0	9,832	169
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	55	179	13,421	0	0	0
244 GSA - Graphics	0	0	0	0	0	0	0
246 GSA - Light Fleet	0	0	0	0	0	183,938	1,149
247 GSA - Heavy Fleet	0	0	0	0	0	0	0
251 Information Technology	31,143	169,206	59,993	0	44,799	186,280	0
261 Procurement	3,690	139,300	13,790	0	0	15,222	0
271 Auditor General	831	2,243	0	0	0	39,249	0
301-3 Risk Management	0	0	3,159	0	44	5,351	244
431 Equal Opportunity &	0	0	690	0	0	1,104	0
371 Grants Administration	0	14,967	0	0	0	0	1,350,680
<b>Total Allocated</b>	<b>46,237</b>	<b>405,157</b>	<b>140,452</b>	<b>19,142</b>	<b>395,275</b>	<b>513,478</b>	<b>4,183,400</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>46,237</b>	<b>405,157</b>	<b>140,452</b>	<b>19,142</b>	<b>395,275</b>	<b>513,478</b>	<b>4,183,400</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>46,237</b>	<b>405,157</b>	<b>140,452</b>	<b>19,142</b>	<b>395,275</b>	<b>513,478</b>	<b>4,183,400</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Allocated Costs By Department**

Detail

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Building Depreciation	214,871	0	0	214,871
Equipment Depreciation	0	0	0	0
121 City Clerk	2,419,433	0	0	2,419,433
131 City Attorney	8,603,692	0	0	8,603,692
141 Civil Service Board	581,153	0	0	581,153
150 City Manager's Office	3,538,292	0	0	3,538,292
150.2 Agenda Coordination	557,682	0	0	557,682
160 Finance - Director's Office	1,191,046	0	0	1,191,046
161 Finance - General	6,138,664	0	0	6,138,664
162 Finance - Treasury	4,768,310	0	0	4,768,310
163 Finance - Financial	335,085	0	0	335,085
171-4 Human Resources	5,915,609	0	0	5,915,609
231 Management and Budget	4,129,657	0	0	4,129,657
241 GSA - Administration	1,994,974	0	0	1,994,974
243 GSA - Miami Riverside	1,196,738	236,906	0	1,433,644
244 GSA - Graphics	618,205	313,971	0	932,176
246 GSA - Light Fleet	11,775,262	3,573,760	0	15,349,022
247 GSA - Heavy Fleet	3,384,480	6,050,697	0	9,435,177
251 Information Technology	12,664,199	0	0	12,664,199
261 Procurement	3,044,914	0	0	3,044,914
271 Auditor General	1,458,172	0	0	1,458,172
301-3 Risk Management	3,801,859	0	0	3,801,859
431 Equal Opportunity &	597,620	0	0	597,620
371 Grants Administration	2,143,938	0	0	2,143,938
<b>Total Allocated</b>	<b>81,073,855</b>	<b>10,175,334</b>	<b>0</b>	<b>91,249,189</b>
Roll Forward	0	0	0	0
<b>Cost With Roll Forward</b>	<b>81,073,855</b>	<b>10,175,334</b>	<b>0</b>	<b>91,249,189</b>
Adjustments	0	0	0	0
<b>Proposed Costs</b>	<b>81,073,855</b>	<b>10,175,334</b>	<b>0</b>	<b>91,249,189</b>



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	418,536	0	
Equipment Depreciation	9,416,968	0	
121 City Clerk	2,108,311	( 5,672)	
131 City Attorney	10,048,917	( 150,825)	
141 Civil Service Board	546,748	0	
150 City Manager's Office	3,177,588	( 34,417)	
150.2 Agenda Coordination	392,344	0	
160 Finance - Director's Office	2,380,900	( 74,649)	
161 Finance - General Accounting	27,322,168	( 23,022,171)	
162 Finance - Treasury Management	201,943,932	( 197,239,481)	
163 Finance - Financial System Services	369,062	0	
171-4 Human Resources	5,285,287	( 15,472)	
231 Management and Budget	3,717,331	( 11,507)	
241 GSA - Administration	18,365,526	( 14,866,572)	
243 GSA - Miami Riverside Center	2,131,021	( 282,901)	
244 GSA - Graphics	733,538	( 46,288)	
246 GSA - Light Fleet	13,150,941	( 7,186,301)	
247 GSA - Heavy Fleet	15,165,625	( 7,108,139)	
251 Information Technology	16,319,151	( 1,567,264)	
261 Procurement	2,869,842	( 39,107)	
271 Auditor General	1,327,440	( 16,200)	
301-3 Risk Management	3,446,226	( 14,621)	
431 Equal Opportunity & Diversity	536,252	0	
371 Grants Administration	1,784,609	( 27,487)	
101 MAYOR			305,681
111-5 COMMISSIONERS			2,048,610
151 NET - NEIGHBORHOOD ENHANCEMENT TEAM			752,172
152 CODE COMPLIANCE			2,195,724
181-9 FIRE-RESCUE			12,425,755
190-1 POLICE			24,261,161
201-9 PUBLIC WORKS			4,004,792
211-3 SOLID WASTE			5,401,168
221 DEPT OF REAL ESTATE & ASSET MGMT			1,617,886
242 GSA PROPERTY MNGT			2,048,287
245 GSA COMMUNICATIONS SERVICES			403,909
281-4 BUILDING			3,723,910

All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
291-8 PARKS & RECREATION			7,917,190	
342 ZONING			972,224	
351-5 PLANNING			1,720,322	
381 COMMUNICATIONS			309,212	
401 CIP			1,369,758	
441 OFFICE OF RESILIENCY AND SUSTAINABIL			127,303	
450 HUMAN SERVICES			806,344	
910 CD-COMMUNITY & ECONOMIC DEVELOPMENT			1,620,273	
920 CRA - COMMUNITY REDEVELOPMENT AGENCY			1,339,033	
930 LIBERTY CITY			46,237	
940 VIRGINIA KEY			405,157	
950 CIVILIAN INVESTIGATIVE PANEL			140,452	
960 PENSION			19,142	
970 COMPONENT UNITS			395,275	
980 ND - NON DEPARTMENTAL			513,478	
999 OTHER			4,183,400	
Direct Billed Total			10,175,334	
Unallocated Total			0	
Totals	342,958,263	( 251,709,074)	91,249,189	Deviation 0

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	( 9,416,968)	0	0	0	0	0
121 City Clerk	0	17,485	( 2,495,424)	78,721	1,407	8,481	75,800
131 City Attorney	30,288	18,784	70,739	( 11,073,821)	6,451	38,871	26,929
141 Civil Service Board	3,009	0	0	11,986	( 637,082)	2,827	0
150 City Manager's Office	14,976	8,546	0	284,663	1,611	( 3,871,337)	8,976
150.2 Agenda Coordination	723	0	0	315,466	403	2,452	( 766,261)
160 Finance - Director's Office	3,606	42,505	0	792,325	1,343	8,175	10,473
161 Finance - General	26,446	35,442	0	0	3,491	21,256	0
162 Finance - Treasury	10,819	332	0	0	3,626	22,073	0
163 Finance - Financial	2,404	0	0	0	269	1,635	0
171-4 Human Resources	24,502	12,373	0	392,647	4,834	29,432	13,091
231 Management and Budget	6,812	6,325	0	174,658	2,149	13,081	35,346
241 GSA - Administration	1,520	355,687	0	11,216	940	5,723	1,309
243 GSA - Miami Riverside	12,204	15,278	0	0	1,074	6,540	0
244 GSA - Graphics	0	31,313	0	0	537	3,270	0
246 GSA - Light Fleet	0	8,116,192	0	0	4,431	26,979	0
247 GSA - Heavy Fleet	0	0	0	0	4,431	26,979	0
251 Information Technology	31,467	725,609	5,252	26,647	11,010	67,038	0
261 Procurement	6,894	9,299	0	200,281	2,551	15,533	14,400
271 Auditor General	13,574	5,221	0	13,865	1,074	6,540	0
301-3 Risk Management	7,646	2,729	0	90,076	2,551	15,533	9,164
431 Equal Opportunity &	2,504	0	0	39,601	403	2,452	0
371 Grants Administration	4,271	13,848	0	37,977	1,343	8,175	13,091
101 MAYOR	0	0	0	60,155	1,209	7,358	0
111-5 COMMISSIONERS	0	0	438,246	482,153	4,700	28,614	261,824
151 NET - NEIGHBORHOOD	0	0	0	38,064	10,205	62,132	0
152 CODE COMPLIANCE	6,407	0	0	582,507	8,594	52,323	0
181-9 FIRE-RESCUE	30,139	0	31,454	399,138	114,001	694,088	18,327
190-1 POLICE	7,364	0	54,208	2,381,615	238,745	1,453,575	28,800
201-9 PUBLIC WORKS	22,061	0	71,195	983,268	17,859	108,732	0
211-3 SOLID WASTE	0	0	0	348,661	27,124	165,142	0
221 DEPT OF REAL ESTATE	20,273	0	0	549,740	6,311	38,424	22,255
242 GSA PROPERTY MNGT	0	0	0	0	5,237	31,884	0
245 GSA	0	0	0	0	1,074	6,540	0



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	55,629	0	118,415	339,039	13,696	83,389	1,309
291-8 PARKS &	10,810	0	0	358,654	100,439	611,517	9,164
342 ZONING	14,687	0	0	451,521	3,357	20,439	1,309
351-5 PLANNING	21,257	0	0	525,569	5,103	31,066	45,819
381 COMMUNICATIONS	6,460	0	0	12,640	2,014	12,263	0
401 CIP	19,784	0	32,835	118,289	6,043	36,789	24,873
441 OFFICE OF RESILIENCY	0	0	0	370	537	3,270	51,056
450 HUMAN SERVICES	0	0	0	36,184	8,460	51,505	0
910 CD-COMMUNITY &	0	0	0	474,069	4,700	28,614	66,765
920 CRA - COMMUNITY	0	0	7,740	83,813	0	0	3,927
930 LIBERTY CITY	0	0	0	0	0	0	2,618
940 VIRGINIA KEY	0	0	0	17,737	0	0	1,309
950 CIVILIAN	0	0	0	21,409	671	4,088	1,309
960 PENSION	0	0	0	1,794	0	0	3,927
970 COMPONENT UNITS	0	0	0	337,303	0	0	13,091
980 ND - NON	0	0	0	0	1,074	6,540	0
999 OTHER	0	0	1,665,340	0	0	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	2,421	19,255	8,769	2,477	14,507	0	0
131 City Attorney	11,096	26,431	6,937	4,486	60,857	12,059	0
141 Civil Service Board	807	4,692	2,958	899	4,533	0	0
150 City Manager's Office	2,421	16,165	6,398	2,323	13,600	0	0
150.2 Agenda Coordination	605	11,021	2,260	813	3,437	0	0
160 Finance - Director's Office	( 3,943,594)	306,164	4,938	2,512	11,862	12,059	0
161 Finance - General	2,638,140	( 7,340,562)	2,907	5,947	32,112	0	0
162 Finance - Treasury	9,533	26,868	( 5,004,094)	5,246	33,207	0	0
163 Finance - Financial	11,020	2,444	1,644	( 411,476)	2,493	0	0
171-4 Human Resources	9,907	190,385	6,453	8,001	( 6,426,546)	0	0
231 Management and Budget	4,403	13,055	4,515	4,626	20,511	( 4,231,937)	0
241 GSA - Administration	1,926	19,662	6,720	1,943	9,280	0	( 5,305,781)
243 GSA - Miami Riverside	2,202	17,333	6,613	1,376	11,356	0	339,570
244 GSA - Graphics	1,101	9,192	3,781	824	5,763	0	169,785
246 GSA - Light Fleet	9,082	238,345	43,284	5,685	46,314	0	1,400,726
247 GSA - Heavy Fleet	9,082	116,902	31,623	4,164	46,483	0	1,400,726
251 Information Technology	22,566	96,551	21,604	10,703	113,646	13,027	0
261 Procurement	5,229	16,848	5,433	4,796	25,552	26,054	0
271 Auditor General	2,202	9,123	4,315	2,180	9,832	0	0
301-3 Risk Management	5,229	33,594	54,024	4,549	25,890	0	0
431 Equal Opportunity &	825	3,967	2,245	670	3,686	13,027	0
371 Grants Administration	2,751	23,901	8,363	2,171	16,016	26,054	0
101 MAYOR	2,477	16,324	6,991	1,636	11,060	0	0
111-5 COMMISSIONERS	9,632	57,340	24,526	4,457	43,014	0	0
151 NET - NEIGHBORHOOD	20,915	88,146	43,324	5,924	103,394	0	0
152 CODE COMPLIANCE	17,613	35,082	35,324	7,082	88,308	26,054	0
181-9 FIRE-RESCUE	233,641	1,095,713	870,621	68,951	1,181,754	664,392	0
190-1 POLICE	489,296	1,565,823	587,673	87,357	2,463,189	2,970,231	0
201-9 PUBLIC WORKS	36,601	186,055	212,409	14,219	184,960	0	0
211-3 SOLID WASTE	55,590	199,767	462,764	15,400	281,614	26,054	0
221 DEPT OF REAL ESTATE	12,934	131,513	90,184	9,605	65,382	26,054	0
242 GSA PROPERTY MNGT	10,732	42,802	12,223	3,826	54,195	0	1,655,404
245 GSA	2,202	15,153	5,944	1,127	11,356	0	339,570



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	28,070	97,747	680,750	10,153	138,734	26,054	0
291-8 PARKS &	205,846	660,128	402,050	52,471	967,199	169,355	0
342 ZONING	6,880	18,561	135,879	2,808	33,603	0	0
351-5 PLANNING	10,457	42,431	71,372	6,009	53,135	39,082	0
381 COMMUNICATIONS	4,128	26,543	12,918	2,724	20,636	0	0
401 CIP	12,384	176,579	48,516	12,761	61,231	52,109	0
441 OFFICE OF RESILIENCY	1,101	6,815	4,142	852	5,254	39,082	0
450 HUMAN SERVICES	17,337	134,648	33,006	7,578	77,425	78,163	0
910 CD-COMMUNITY &	9,632	480,451	91,434	12,932	53,344	13,027	0
920 CRA - COMMUNITY	0	651,529	27,089	2,094	0	0	0
930 LIBERTY CITY	0	5,088	2,658	209	0	0	0
940 VIRGINIA KEY	0	49,135	10,451	754	0	0	0
950 CIVILIAN	1,376	15,758	9,689	1,520	6,821	0	0
960 PENSION	0	0	0	0	0	0	0
970 COMPONENT UNITS	0	38	0	0	0	0	0
980 ND - NON	2,202	45,049	15,015	2,622	9,832	0	0
999 OTHER	0	294,446	871,358	14	169	0	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	3,253	513	0	0	135,366	13,353	2,002
131 City Attorney	126,435	197	1,887	0	660,344	20,142	11,522
141 Civil Service Board	12,572	0	4,908	0	36,297	1,307	574
150 City Manager's Office	62,932	3,249	0	0	206,384	83,455	3,548
150.2 Agenda Coordination	3,019	201	0	0	29,098	1,786	409
160 Finance - Director's Office	22,429	881	0	0	384,877	24,087	1,683
161 Finance - General	110,386	100	0	0	136,283	4,761	4,016
162 Finance - Treasury	51,754	0	0	0	93,841	18,521	3,804
163 Finance - Financial	10,035	1,799	0	0	6,729	0	459
171-4 Human Resources	103,351	0	0	0	304,326	24,707	5,635
231 Management and Budget	28,564	0	0	0	175,030	22,087	3,088
241 GSA - Administration	13,784	7	609,777	379,407	349,081	20,185	1,638
243 GSA - Miami Riverside	( 2,299,876)	69	0	0	3,525	27,874	810
244 GSA - Graphics	0	( 945,367)	0	0	14,580	14,373	633
246 GSA - Light Fleet	0	3,089	( 16,002,523)	0	12,978	102,350	3,960
247 GSA - Heavy Fleet	0	436	0	( 9,814,584)	14,900	72,734	4,170
251 Information Technology	148,000	436	27,796	0	( 16,234,830)	85,088	15,553
261 Procurement	32,888	1,987	2,321	0	463,718	( 3,681,674)	3,044
271 Auditor General	63,844	0	0	0	72,784	8,350	( 1,530,077)
301-3 Risk Management	41,100	114	6,812	0	303,622	24,600	3,196
431 Equal Opportunity &	11,797	45	0	0	30,977	3,371	636
371 Grants Administration	20,089	68	0	0	135,891	63,629	1,525
101 MAYOR	133	341	31,272	0	123,157	33,672	2,805
111-5 COMMISSIONERS	360	43,213	50,899	0	422,315	140,683	7,938
151 NET - NEIGHBORHOOD	55	660	847	0	300,986	899	16,794
152 CODE COMPLIANCE	79,877	2,307	373,939	0	793,544	18,096	17,832
181-9 FIRE-RESCUE	152,249	523,100	1,139,416	3,689	2,938,174	799,360	374,781
190-1 POLICE	72,149	20,855	7,084,769	59,444	1,438,800	513,057	542,533
201-9 PUBLIC WORKS	104,622	993	521,940	750,920	543,522	24,221	94,006
211-3 SOLID WASTE	6,810	5,740	638,846	2,477,702	310,679	68,231	72,244
221 DEPT OF REAL ESTATE	98,203	1,438	8,451	0	291,290	168,548	32,069
242 GSA PROPERTY MNGT	0	1,048	0	0	10,710	179,889	10,182
245 GSA	0	0	0	0	12,241	0	2,580



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	272,272	2,952	160,477	0	1,495,993	77,550	35,611
291-8 PARKS &	53,815	5,581	1,513,655	92,725	1,400,507	597,077	94,080
342 ZONING	69,096	434	0	0	168,353	17,634	8,333
351-5 PLANNING	142,073	1,298	2,873	0	658,612	22,068	13,020
381 COMMUNICATIONS	30,052	634	14,816	0	104,077	42,884	4,493
401 CIP	96,356	480	23,589	0	525,313	37,184	9,813
441 OFFICE OF RESILIENCY	0	1,938	0	0	382	7,841	1,603
450 HUMAN SERVICES	0	871	10,222	0	186,186	64,302	14,296
910 CD-COMMUNITY &	4,758	4,322	12,113	0	284,836	40,520	11,823
920 CRA - COMMUNITY	203	0	2,051	0	163,101	19,196	49,013
930 LIBERTY CITY	0	0	0	0	31,143	3,690	831
940 VIRGINIA KEY	55	0	0	0	169,206	139,300	2,243
950 CIVILIAN	179	0	0	0	59,993	13,790	0
960 PENSION	13,421	0	0	0	0	0	0
970 COMPONENT UNITS	0	0	0	0	44,799	0	0
980 ND - NON	0	0	183,938	0	186,280	15,222	39,249
999 OTHER	0	0	1,149	0	0	0	0
Direct Billings	236,906	313,971	3,573,760	6,050,697	0	0	0
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	7,379	1,596	0	0
131 City Attorney	33,958	7,316	0	0
141 Civil Service Board	2,433	532	0	0
150 City Manager's Office	7,323	1,596	0	0
150.2 Agenda Coordination	1,825	399	0	0
160 Finance - Director's Office	6,094	1,330	0	0
161 Finance - General	15,819	3,459	0	0
162 Finance - Treasury	16,427	3,592	0	0
163 Finance - Financial	1,217	266	0	0
171-4 Human Resources	22,298	4,789	0	0
231 Management and Budget	9,735	2,128	0	0
241 GSA - Administration	16,091	931	0	0
243 GSA - Miami Riverside	4,868	1,064	0	0
244 GSA - Graphics	2,433	532	0	0
246 GSA - Light Fleet	20,078	4,390	0	0
247 GSA - Heavy Fleet	20,078	4,390	0	0
251 Information Technology	50,042	10,908	0	0
261 Procurement	11,583	2,528	0	0
271 Auditor General	4,869	1,064	0	0
301-3 Risk Management	( 4,064,562)	2,528	0	0
431 Equal Opportunity &	1,881	( 654,339)	0	0
371 Grants Administration	6,272	1,381	( 2,143,938)	0
101 MAYOR	5,849	1,242	0	305,681
111-5 COMMISSIONERS	23,863	4,833	0	2,048,610
151 NET - NEIGHBORHOOD	49,333	10,494	0	752,172
152 CODE COMPLIANCE	41,997	8,838	0	2,195,724
181-9 FIRE-RESCUE	878,248	117,232	97,287	12,425,755
190-1 POLICE	1,739,140	245,514	217,024	24,261,161
201-9 PUBLIC WORKS	93,877	18,365	14,967	4,004,792
211-3 SOLID WASTE	195,941	27,892	14,967	5,401,168
221 DEPT OF REAL ESTATE	31,239	6,490	7,483	1,617,886
242 GSA PROPERTY MNGT	24,770	5,385	0	2,048,287
245 GSA	5,018	1,104	0	403,909



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	71,985	14,085	0	3,723,910
291-8 PARKS &	486,382	103,285	22,450	7,917,190
342 ZONING	15,878	3,452	0	972,224
351-5 PLANNING	23,831	5,247	0	1,720,322
381 COMMUNICATIONS	9,859	2,071	0	309,212
401 CIP	31,199	6,213	37,418	1,369,758
441 OFFICE OF RESILIENCY	2,508	552	0	127,303
450 HUMAN SERVICES	40,044	8,699	37,418	806,344
910 CD-COMMUNITY &	22,100	4,833	0	1,620,273
920 CRA - COMMUNITY	0	0	329,277	1,339,033
930 LIBERTY CITY	0	0	0	46,237
940 VIRGINIA KEY	0	0	14,967	405,157
950 CIVILIAN	3,159	690	0	140,452
960 PENSION	0	0	0	19,142
970 COMPONENT UNITS	44	0	0	395,275
980 ND - NON	5,351	1,104	0	513,478
999 OTHER	244	0	1,350,680	4,183,400
Direct Billings	0	0	0	10,175,334
Unallocated	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,249,189</b>

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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 - Oracle Report
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 FY20 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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	305,681	0	0	305,681	726,653	42.0670 %
111-5 COMMISSIONERS	2,048,610	0	0	2,048,610	2,272,581	90.1446 %
151 NET -	752,172	0	0	752,172	4,606,055	16.3301 %
152 CODE COMPLIANCE	2,195,724	0	0	2,195,724	4,721,760	46.5022 %
181-9 FIRE-RESCUE	12,425,755	0	0	12,425,755	92,774,328	13.3935 %
190-1 POLICE	24,261,161	0	0	24,261,161	141,566,166	17.1377 %
201-9 PUBLIC WORKS	4,004,792	0	0	4,004,792	9,177,784	43.6357 %
211-3 SOLID WASTE	5,401,168	0	0	5,401,168	9,755,922	55.3630 %
221 DEPT OF REAL	1,617,886	0	0	1,617,886	3,086,947	52.4106 %
242 GSA PROPERTY	2,048,287	0	0	2,048,287	2,536,566	80.7504 %
245 GSA	403,909	0	0	403,909	620,478	65.0964 %
281-4 BUILDING	3,723,910	0	0	3,723,910	7,830,752	47.5549 %
291-8 PARKS &	7,917,190	0	0	7,917,190	20,228,763	39.1383 %
342 ZONING	972,224	0	0	972,224	2,066,442	47.0482 %
351-5 PLANNING	1,720,322	0	0	1,720,322	3,316,194	51.8764 %
381 COMMUNICATIONS	309,212	0	0	309,212	1,712,956	18.0514 %
441 OFFICE OF	127,303	0	0	127,303	375,958	33.8610 %
450 HUMAN SERVICES	806,344	0	0	806,344	2,555,150	31.5576 %
910 CD-COMMUNITY &	1,620,273	0	0	1,620,273	3,096,530	52.3254 %
920 CRA - COMMUNITY	1,339,033	0	0	1,339,033	1,911,617	70.0471 %
930 LIBERTY CITY	46,237	0	0	46,237	327,929	14.0997 %
940 VIRGINIA KEY	405,157	0	0	405,157	547,209	74.0406 %
980 ND - NON	513,478	0	0	513,478	11,639,942	4.4113 %
Composite Rate	74,965,828	0	0	74,965,828	327,454,682	22.8934 %



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	7.2368	30,288		30,288		30,288
141 Civil Service Board	1,144	0.7189	3,009		3,009		3,009
150 City Manager's Office	5,694	3.5782	14,976		14,976		14,976
150.2 Agenda Coordination	275	0.1728	723		723		723
160 Finance - Director's Office	1,371	0.8617	3,606		3,606		3,606
161 Finance - General Accounting	10,055	6.3188	26,446		26,446		26,446
162 Finance - Treasury Management	4,113	2.5850	10,819		10,819		10,819
163 Finance - Financial System Services	914	0.5744	2,404		2,404		2,404
171-4 Human Resources	9,316	5.8543	24,502		24,502		24,502
231 Management and Budget	2,590	1.6276	6,812		6,812		6,812
241 GSA - Administration	578	0.3632	1,520		1,520		1,520
243 GSA - Miami Riverside Center	4,640	2.9158	12,204		12,204		12,204
251 Information Technology	11,964	7.5183	31,467		31,467		31,467
261 Procurement	2,621	1.6471	6,894		6,894		6,894
271 Auditor General	5,161	3.2432	13,574		13,574		13,574
301-3 Risk Management	2,907	1.8268	7,646		7,646		7,646
431 Equal Opportunity & Diversity	952	0.5982	2,504		2,504		2,504
371 Grants Administration	1,624	1.0205	4,271		4,271		4,271
152 CODE COMPLIANCE	2,436	1.5308	6,407		6,407		6,407
181-9 FIRE-RESCUE	11,459	7.2009	30,139		30,139		30,139
190-1 POLICE	2,800	1.7595	7,364		7,364		7,364
201-9 PUBLIC WORKS	8,388	5.2711	22,061		22,061		22,061
221 DEPT OF REAL ESTATE & ASSET	7,708	4.8438	20,273		20,273		20,273
281-4 BUILDING	21,151	13.2914	55,629		55,629		55,629
291-8 PARKS & RECREATION	4,110	2.5828	10,810		10,810		10,810



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	3.5090	14,687		14,687		14,687
351-5 PLANNING	8,082	5.0788	21,257		21,257		21,257
381 COMMUNICATIONS	2,456	1.5434	6,460		6,460		6,460
401 CIP	7,522	4.7269	19,784		19,784		19,784
SubTotal	159,132	100.0000	418,536		418,536		418,536
Total	159,132	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  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department Building Depreciation**

Receiving Department	Total	Miami Riverside Center
131 City Attorney	30,288	30,288
141 Civil Service Board	3,009	3,009
150 City Manager's Office	14,976	14,976
150.2 Agenda Coordination	723	723
160 Finance - Director's Office	3,606	3,606
161 Finance - General	26,446	26,446
162 Finance - Treasury	10,819	10,819
163 Finance - Financial	2,404	2,404
171-4 Human Resources	24,502	24,502
231 Management and Budget	6,812	6,812
241 GSA - Administration	1,520	1,520
243 GSA - Miami Riverside	12,204	12,204
251 Information Technology	31,467	31,467
261 Procurement	6,894	6,894
271 Auditor General	13,574	13,574
301-3 Risk Management	7,646	7,646
431 Equal Opportunity &	2,504	2,504
371 Grants Administration	4,271	4,271
152 CODE COMPLIANCE	6,407	6,407
181-9 FIRE-RESCUE	30,139	30,139
190-1 POLICE	7,364	7,364
201-9 PUBLIC WORKS	22,061	22,061
221 DEPT OF REAL ESTATE	20,273	20,273
281-4 BUILDING	55,629	55,629
291-8 PARKS &	10,810	10,810
342 ZONING	14,687	14,687
351-5 PLANNING	21,257	21,257
381 COMMUNICATIONS	6,460	6,460
401 CIP	19,784	19,784



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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, 2020**  
**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  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .2 - Costs To Be Allocated  
 For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,416,968			9,416,968
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>9,416,968</u>	<u>0</u>		<u>9,416,968</u>



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department Equipment Depreciation**

	Total	General & Admin	Equipment Depreciation
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Other Expense &amp; Cost</b>			
Equipment Depreciation	9,416,968	0	9,416,968
<b>Departmental Totals</b>			
Total Expenditures	9,416,968	0	9,416,968
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	9,416,968	0	9,416,968
<b>Allocation Step 1</b>			
1st Allocation	9,416,968	0	9,416,968
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 00020 Equipment Depreciation</b>			
Total Allocated	9,416,968	0	9,416,968



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	17,485	0.1857	17,485		17,485		17,485
131 City Attorney	18,784	0.1995	18,784		18,784		18,784
150 City Manager's Office	8,545	0.0907	8,546		8,546		8,546
160 Finance - Director's Office	42,504	0.4514	42,505		42,505		42,505
161 Finance - General Accounting	35,442	0.3764	35,442		35,442		35,442
162 Finance - Treasury Management	331	0.0035	332		332		332
171-4 Human Resources	12,372	0.1314	12,373		12,373		12,373
231 Management and Budget	6,325	0.0672	6,325		6,325		6,325
241 GSA - Administration	355,687	3.7771	355,687		355,687		355,687
243 GSA - Miami Riverside Center	15,277	0.1622	15,278		15,278		15,278
244 GSA - Graphics	31,313	0.3325	31,313		31,313		31,313
246 GSA - Light Fleet	8,116,192	86.1869	8,116,192		8,116,192		8,116,192
251 Information Technology	725,608	7.7053	725,609		725,609		725,609
261 Procurement	9,298	0.0987	9,299		9,299		9,299
271 Auditor General	5,220	0.0554	5,221		5,221		5,221
301-3 Risk Management	2,728	0.0290	2,729		2,729		2,729
371 Grants Administration	13,848	0.1471	13,848		13,848		13,848
SubTotal	9,416,968	100.0000	9,416,968		9,416,968		9,416,968
Total	9,416,968	100.0000	9,416,968		9,416,968		9,416,968

Allocation Basis: Depreciation by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department Equipment Depreciation**

Receiving Department	Total Equipment Depreciation	
121 City Clerk	17,485	17,485
131 City Attorney	18,784	18,784
150 City Manager's Office	8,546	8,546
160 Finance - Director's Office	42,505	42,505
161 Finance - General	35,442	35,442
162 Finance - Treasury	332	332
171-4 Human Resources	12,373	12,373
231 Management and Budget	6,325	6,325
241 GSA - Administration	355,687	355,687
243 GSA - Miami Riverside	15,278	15,278
244 GSA - Graphics	31,313	31,313
246 GSA - Light Fleet	8,116,192	8,116,192
251 Information Technology	725,609	725,609
261 Procurement	9,299	9,299
271 Auditor General	5,221	5,221
301-3 Risk Management	2,729	2,729
371 Grants Administration	13,848	13,848
Direct Billed	0	0
<b>Total</b>	<b>9,416,968</b>	<b>9,416,968</b>



**NATURE AND EXTENT OF SERVICES  
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 121 City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,108,311			2,108,311
Depreciation	( 4,208)			
Machinery and Equipment	( 1,464)			
Total Deductions:	( 5,672)			( 5,672)
Equipment Depreciation	17,485		17,485	
121 City Clerk		309,358	309,358	
131 City Attorney		78,721	78,721	
141 Civil Service Board		1,407	1,407	
150 City Manager's Office		8,481	8,481	
150.2 Agenda Coordination		75,800	75,800	
160 Finance - Director's Office		2,421	2,421	
161 Finance - General Accounting		19,255	19,255	
162 Finance - Treasury Management		8,769	8,769	
163 Finance - Financial System Services		2,477	2,477	
171-4 Human Resources		14,507	14,507	
243 GSA - Miami Riverside Center		3,253	3,253	
244 GSA - Graphics		513	513	
251 Information Technology		135,366	135,366	
261 Procurement		13,353	13,353	
271 Auditor General		2,002	2,002	
301-3 Risk Management		7,379	7,379	
431 Equal Opportunity & Diversity		1,596	1,596	
Total Allocated Additions:	17,485	684,658	702,143	702,143
Total To Be Allocated:	2,120,124	684,658		2,804,782

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,029,188	370,508	164,670	102,919	391,091
Fringe Benefits	86,294	31,066	13,807	8,629	32,792
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	403,000	145,080	64,480	40,300	153,140
Life and Health Insurance	262,000	94,320	41,920	26,200	99,560
Workers' Compensation	27,000	9,720	4,320	2,700	10,260
Professional Service	93,622	33,704	14,980	9,362	35,576
Travel and Per Diem	980	353	157	98	372
Postage	4,933	1,776	789	493	1,875
Rentals and Leases	1,659	597	265	166	631
Insurance	0	0	0	0	0
Repair and Maintenance	67,244	24,208	10,759	6,724	25,553
Printing and Graphics	660	238	106	66	250
Advertising and Relations	115,112	41,440	18,418	11,511	43,743
Office Supplies & Minor Equipment	8,884	3,198	1,421	888	3,377
Publications, Subscriptions, & Membershi	2,063	743	330	206	784
*Depreciation	4,208	4,208	0	0	0
*Machinery and Equipment	1,464	1,464	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,108,311	762,623	336,422	210,262	799,004
<b>Deductions</b>					
Total Deductions	( 5,672)	( 5,672)	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,102,639	756,951	336,422	210,262	799,004
<b>Allocation Step 1</b>					
Inbound- All Others	17,485	6,295	2,798	1,749	6,643
Reallocate Admin Costs		( 763,246)	190,812	119,257	453,177
1st Allocation	2,120,124	0	530,032	331,268	1,258,824



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 121 City Clerk**

	Total	General & Admin	Records Management	Legislative Services	General Government
Allocation Step 2					
Inbound- All Others	684,658	246,477	109,545	68,466	260,170
Reallocate Admin Costs		( 246,477)	61,619	38,512	146,346
2nd Allocation	684,658	0	171,164	106,978	406,516
<b>Total For 00030 121 City Clerk</b>					
Total Allocated	2,804,782	0	701,196	438,246	1,665,340





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	23,845	58.3659	309,358		309,358		309,358
131 City Attorney	3,070	7.5163	39,839		39,839	30,900	70,739
251 Information Technology	228	0.5581	2,958		2,958	2,294	5,252
181-9 FIRE-RESCUE	1,365	3.3420	17,714		17,714	13,740	31,454
190-1 POLICE	2,353	5.7598	30,529		30,529	23,679	54,208
201-9 PUBLIC WORKS	3,090	7.5647	40,095		40,095	31,100	71,195
281-4 BUILDING	5,140	12.5819	66,688		66,688	51,727	118,415
401 CIP	1,425	3.4889	18,492		18,492	14,343	32,835
920 CRA - COMMUNITY	336	0.8224	4,359		4,359	3,381	7,740
SubTotal	40,855	100.0000	530,032		530,032	171,164	701,196
Total	40,855	100.0000	530,032		530,032	171,164	701,196

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	620	100.0000	331,268		331,268	106,978	438,246
SubTotal	620	100.0000	331,268		331,268	106,978	438,246
Total	620	100.0000	331,268		331,268	106,978	438,246

Allocation Basis: Hours of Service by Department  
 Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	1,258,824		1,258,824	406,516	1,665,340
SubTotal	100	100.0000	1,258,824		1,258,824	406,516	1,665,340
Total	100	100.0000	1,258,824		1,258,824	406,516	1,665,340

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 121 City Clerk**

Receiving Department	Total	Records Management	Legislative Services	General Government
121 City Clerk	309,358	309,358	0	0
131 City Attorney	70,739	70,739	0	0
251 Information Technology	5,252	5,252	0	0
111-5 COMMISSIONERS	438,246	0	438,246	0
181-9 FIRE-RESCUE	31,454	31,454	0	0
190-1 POLICE	54,208	54,208	0	0
201-9 PUBLIC WORKS	71,195	71,195	0	0
281-4 BUILDING	118,415	118,415	0	0
401 CIP	32,835	32,835	0	0
920 CRA - COMMUNITY	7,740	7,740	0	0
999 OTHER	1,665,340	0	0	1,665,340
Direct Billed	0	0	0	0
<b>Total</b>	<b>2,804,782</b>	<b>701,196</b>	<b>438,246</b>	<b>1,665,340</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 131 City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,048,917			10,048,917
Major Machinery and Equipment	( 11,520)			
Depreciation	( 139,305)			
Capital Outlay	0			
Total Deductions:	( 150,825)			( 150,825)
Building Depreciation	30,288		30,288	
Equipment Depreciation	18,784		18,784	
121 City Clerk	39,839	30,900	70,739	
131 City Attorney		2,419,874	2,419,874	
141 Civil Service Board		6,451	6,451	
150 City Manager's Office		38,871	38,871	
150.2 Agenda Coordination		26,929	26,929	
160 Finance - Director's Office		11,096	11,096	
161 Finance - General Accounting		26,431	26,431	
162 Finance - Treasury Management		6,937	6,937	
163 Finance - Financial System Services		4,486	4,486	
171-4 Human Resources		60,857	60,857	
231 Management and Budget		12,059	12,059	
243 GSA - Miami Riverside Center		126,435	126,435	
244 GSA - Graphics		197	197	
246 GSA - Light Fleet		1,887	1,887	
251 Information Technology		660,344	660,344	
261 Procurement		20,142	20,142	
271 Auditor General		11,522	11,522	
301-3 Risk Management		33,958	33,958	
431 Equal Opportunity & Diversity		7,316	7,316	



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .2 - Costs To Be Allocated  
 For Department 131 City Attorney**

Total Allocated Additions:	88,911	3,506,692	3,595,603	3,595,603
Total To Be Allocated:	9,987,003	3,506,692		13,493,695



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	5,921,872	0	5,921,872
Fringe Benefits	515,928	0	515,928
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	1,843,000	0	1,843,000
Life and Health Insurance	1,112,000	0	1,112,000
Workers' Compensation	102,000	0	102,000
Professional Service	164,314	0	164,314
Travel and Per Diem	6,241	0	6,241
Communications & Relations	0	0	0
Postage	2,497	0	2,497
Utility Services	0	0	0
Rentals and Leases	11,522	0	11,522
Insurance	0	0	0
Repair and Maintenance	116,803	0	116,803
Office Supplies & Minor Equipment	5,027	0	5,027
Publications, Subscriptions, & Membershi	96,888	0	96,888
*Major Machinery and Equipment	11,520	11,520	0
*Depreciation	139,305	139,305	0
*Capital Outlay	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	10,048,917	150,825	9,898,092
<b>Deductions</b>			
Total Deductions	( 150,825)	( 150,825)	0
Functional Cost	9,898,092	0	9,898,092
<b>Allocation Step 1</b>			
Inbound- All Others	88,911	88,911	0
Reallocate Admin Costs	( 88,911)	( 88,911)	88,911
1st Allocation	9,987,003	0	9,987,003





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 131 City Attorney**

	Total	General & Admin	Legal Services
<hr/>			
Allocation Step 2			
Inbound- All Others	3,506,692	3,506,692	0
Reallocate Admin Costs		( 3,506,692)	3,506,692
2nd Allocation	3,506,692	0	3,506,692
Total For 00040 131 City Attorney			
Total Allocated	13,493,695	0	13,493,695



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	406	0.7882	78,721		78,721		78,721
131 City Attorney	12,480	24.2303	2,419,874		2,419,874		2,419,874
141 Civil Service Board	42	0.0817	8,163		8,163	3,823	11,986
150 City Manager's Office	999	1.9413	193,875		193,875	90,788	284,663
150.2 Agenda Coordination	1,108	2.1513	214,854		214,854	100,612	315,466
160 Finance - Director's Office	2,783	5.4033	539,627		539,627	252,698	792,325
171-4 Human Resources	1,379	2.6777	267,419		267,419	125,228	392,647
231 Management and Budget	613	1.1911	118,954		118,954	55,704	174,658
241 GSA - Administration	39	0.0765	7,639		7,639	3,577	11,216
251 Information Technology	93	0.1817	18,148		18,148	8,499	26,647
261 Procurement	703	1.3658	136,405		136,405	63,876	200,281
271 Auditor General	48	0.0945	9,443		9,443	4,422	13,865
301-3 Risk Management	316	0.6143	61,348		61,348	28,728	90,076
431 Equal Opportunity & Diversity	139	0.2701	26,971		26,971	12,630	39,601
371 Grants Administration	133	0.2590	25,865		25,865	12,112	37,977
101 MAYOR	211	0.4102	40,970		40,970	19,185	60,155
111-5 COMMISSIONERS	1,693	3.2881	328,379		328,379	153,774	482,153
151 NET - NEIGHBORHOOD	133	0.2596	25,924		25,924	12,140	38,064
152 CODE COMPLIANCE	2,046	3.9724	396,727		396,727	185,780	582,507
181-9 FIRE-RESCUE	1,402	2.7219	271,840		271,840	127,298	399,138
190-1 POLICE	8,365	16.2415	1,622,041		1,622,041	759,574	2,381,615
201-9 PUBLIC WORKS	3,453	6.7054	669,672		669,672	313,596	983,268
211-3 SOLID WASTE	1,224	2.3777	237,462		237,462	111,199	348,661
221 DEPT OF REAL ESTATE & ASSET	1,931	3.7490	374,410		374,410	175,330	549,740
281-4 BUILDING	1,190	2.3121	230,908		230,908	108,131	339,039



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	1,259	2.4459	244,268		244,268	114,386	358,654
342 ZONING	1,586	3.0792	307,516		307,516	144,005	451,521
351-5 PLANNING	1,846	3.5841	357,948		357,948	167,621	525,569
381 COMMUNICATIONS	44	0.0862	8,609		8,609	4,031	12,640
401 CIP	415	0.8067	80,563		80,563	37,726	118,289
441 OFFICE OF RESILIENCY AND	1	0.0025	252		252	118	370
450 HUMAN SERVICES	127	0.2468	24,644		24,644	11,540	36,184
910 CD-COMMUNITY & ECONOMIC	1,665	3.2329	322,873		322,873	151,196	474,069
920 CRA - COMMUNITY	294	0.5716	57,082		57,082	26,731	83,813
940 VIRGINIA KEY	62	0.1210	12,080		12,080	5,657	17,737
950 CIVILIAN INVESTIGATIVE PANEL	75	0.1460	14,581		14,581	6,828	21,409
960 PENSION	6	0.0122	1,222		1,222	572	1,794
970 COMPONENT UNITS	1,184	2.3002	229,726		229,726	107,577	337,303
SubTotal	51,507	100.0000	9,987,003		9,987,003	3,506,692	13,493,695
Total	51,507	100.0000	9,987,003		9,987,003	3,506,692	13,493,695

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
121 City Clerk	78,721	78,721
131 City Attorney	2,419,874	2,419,874
141 Civil Service Board	11,986	11,986
150 City Manager's Office	284,663	284,663
150.2 Agenda Coordination	315,466	315,466
160 Finance - Director's Office	792,325	792,325
171-4 Human Resources	392,647	392,647
231 Management and Budget	174,658	174,658
241 GSA - Administration	11,216	11,216
251 Information Technology	26,647	26,647
261 Procurement	200,281	200,281
271 Auditor General	13,865	13,865
301-3 Risk Management	90,076	90,076
431 Equal Opportunity &	39,601	39,601
371 Grants Administration	37,977	37,977
101 MAYOR	60,155	60,155
111-5 COMMISSIONERS	482,153	482,153
151 NET - NEIGHBORHOOD	38,064	38,064
152 CODE COMPLIANCE	582,507	582,507
181-9 FIRE-RESCUE	399,138	399,138
190-1 POLICE	2,381,615	2,381,615
201-9 PUBLIC WORKS	983,268	983,268
211-3 SOLID WASTE	348,661	348,661
221 DEPT OF REAL ESTATE	549,740	549,740
281-4 BUILDING	339,039	339,039
291-8 PARKS &	358,654	358,654
342 ZONING	451,521	451,521
351-5 PLANNING	525,569	525,569
381 COMMUNICATIONS	12,640	12,640
401 CIP	118,289	118,289
441 OFFICE OF RESILIENCY	370	370
450 HUMAN SERVICES	36,184	36,184
910 CD-COMMUNITY &	474,069	474,069



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 131 City Attorney**

Receiving Department	Total	Legal Services
920 CRA - COMMUNITY	83,813	83,813
940 VIRGINIA KEY	17,737	17,737
950 CIVILIAN	21,409	21,409
960 PENSION	1,794	1,794
970 COMPONENT UNITS	337,303	337,303
Direct Billed	0	0
<b>Total</b>	<b>13,493,695</b>	<b>13,493,695</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .2 - Costs To Be Allocated  
 For Department 141 Civil Service Board**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	546,748			546,748
Building Depreciation	3,009		3,009	
131 City Attorney	8,163	3,823	11,986	
141 Civil Service Board		469	469	
150 City Manager's Office		2,827	2,827	
160 Finance - Director's Office		807	807	
161 Finance - General Accounting		4,692	4,692	
162 Finance - Treasury Management		2,958	2,958	
163 Finance - Financial System Services		899	899	
171-4 Human Resources		4,533	4,533	
243 GSA - Miami Riverside Center		12,572	12,572	
246 GSA - Light Fleet		4,908	4,908	
251 Information Technology		36,297	36,297	
261 Procurement		1,307	1,307	
271 Auditor General		574	574	
301-3 Risk Management		2,433	2,433	
431 Equal Opportunity & Diversity		532	532	
Total Allocated Additions:	11,172	79,631	90,803	90,803
Total To Be Allocated:	557,920	79,631		637,551



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<b>Wages &amp; Benefits</b>			
Salaries	294,939	0	294,939
Fringe Benefits	30,892	0	30,892
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	126,000	0	126,000
Life and Health Insurance	65,000	0	65,000
Workers' Compensation	6,000	0	6,000
Professional Service	14,880	0	14,880
Travel and Per Diem	1,046	0	1,046
Postage	16	0	16
Rentals and Leases	684	0	684
Insurance	0	0	0
Repair and Maintenance	6,000	0	6,000
Printing and Graphics	38	0	38
Other Current Charge	122	0	122
Office Supplies & Minor Equipment	677	0	677
Publications, Subscriptions, & Membershi	454	0	454
<b>Departmental Totals</b>			
Total Expenditures	546,748	0	546,748
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	546,748	0	546,748
<b>Allocation Step 1</b>			
Inbound- All Others	11,172	11,172	0
Reallocate Admin Costs		( 11,172)	11,172
1st Allocation	557,920	0	557,920





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 141 Civil Service Board**

	Total	General & Admin	Civil Service
<hr/>			
Allocation Step 2			
Inbound- All Others	79,631	79,631	0
Reallocate Admin Costs		( 79,631)	79,631
2nd Allocation	79,631	0	79,631
Total For 00050 141 Civil Service Board			
Total Allocated	637,551	0	637,551



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	0.2523	1,407		1,407		1,407
131 City Attorney	55	1.1562	6,451		6,451		6,451
141 Civil Service Board	4	0.0841	469		469		469
150 City Manager's Office	12	0.2523	1,407		1,407	204	1,611
150.2 Agenda Coordination	3	0.0631	352		352	51	403
160 Finance - Director's Office	10	0.2102	1,173		1,173	170	1,343
161 Finance - General Accounting	26	0.5466	3,049		3,049	442	3,491
162 Finance - Treasury Management	27	0.5676	3,167		3,167	459	3,626
163 Finance - Financial System Services	2	0.0420	235		235	34	269
171-4 Human Resources	36	0.7568	4,222		4,222	612	4,834
231 Management and Budget	16	0.3363	1,877		1,877	272	2,149
241 GSA - Administration	7	0.1472	821		821	119	940
243 GSA - Miami Riverside Center	8	0.1682	938		938	136	1,074
244 GSA - Graphics	4	0.0841	469		469	68	537
246 GSA - Light Fleet	33	0.6937	3,870		3,870	561	4,431
247 GSA - Heavy Fleet	33	0.6937	3,870		3,870	561	4,431
251 Information Technology	82	1.7238	9,617		9,617	1,393	11,010
261 Procurement	19	0.3994	2,228		2,228	323	2,551
271 Auditor General	8	0.1682	938		938	136	1,074
301-3 Risk Management	19	0.3994	2,228		2,228	323	2,551
431 Equal Opportunity & Diversity	3	0.0631	352		352	51	403
371 Grants Administration	10	0.2102	1,173		1,173	170	1,343
101 MAYOR	9	0.1892	1,056		1,056	153	1,209
111-5 COMMISSIONERS	35	0.7358	4,105		4,105	595	4,700
151 NET - NEIGHBORHOOD	76	1.5976	8,914		8,914	1,291	10,205



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	64	1.3454	7,506		7,506	1,088	8,594
181-9 FIRE-RESCUE	849	17.8474	99,574		99,574	14,427	114,001
190-1 POLICE	1,778	37.3762	208,534		208,534	30,211	238,745
201-9 PUBLIC WORKS	133	2.7959	15,599		15,599	2,260	17,859
211-3 SOLID WASTE	202	4.2464	23,691		23,691	3,433	27,124
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	5,512		5,512	799	6,311
242 GSA PROPERTY MNGT	39	0.8198	4,574		4,574	663	5,237
245 GSA COMMUNICATIONS SERVICES	8	0.1682	938		938	136	1,074
281-4 BUILDING	102	2.1442	11,963		11,963	1,733	13,696
291-8 PARKS & RECREATION	748	15.7242	87,728		87,728	12,711	100,439
342 ZONING	25	0.5255	2,932		2,932	425	3,357
351-5 PLANNING	38	0.7988	4,457		4,457	646	5,103
381 COMMUNICATIONS	15	0.3153	1,759		1,759	255	2,014
401 CIP	45	0.9460	5,278		5,278	765	6,043
441 OFFICE OF RESILIENCY AND	4	0.0841	469		469	68	537
450 HUMAN SERVICES	63	1.3244	7,389		7,389	1,071	8,460
910 CD-COMMUNITY & ECONOMIC	35	0.7358	4,105		4,105	595	4,700
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	586		586	85	671
980 ND - NON DEPARTMENTAL	8	0.1682	938		938	136	1,074
SubTotal	4,757	100.0000	557,920		557,920	79,631	637,551
Total	4,757	100.0000	557,920		557,920	79,631	637,551



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
121 City Clerk	1,407	1,407
131 City Attorney	6,451	6,451
141 Civil Service Board	469	469
150 City Manager's Office	1,611	1,611
150.2 Agenda Coordination	403	403
160 Finance - Director's Office	1,343	1,343
161 Finance - General	3,491	3,491
162 Finance - Treasury	3,626	3,626
163 Finance - Financial	269	269
171-4 Human Resources	4,834	4,834
231 Management and Budget	2,149	2,149
241 GSA - Administration	940	940
243 GSA - Miami Riverside	1,074	1,074
244 GSA - Graphics	537	537
246 GSA - Light Fleet	4,431	4,431
247 GSA - Heavy Fleet	4,431	4,431
251 Information Technology	11,010	11,010
261 Procurement	2,551	2,551
271 Auditor General	1,074	1,074
301-3 Risk Management	2,551	2,551
431 Equal Opportunity &	403	403
371 Grants Administration	1,343	1,343
101 MAYOR	1,209	1,209
111-5 COMMISSIONERS	4,700	4,700
151 NET - NEIGHBORHOOD	10,205	10,205
152 CODE COMPLIANCE	8,594	8,594
181-9 FIRE-RESCUE	114,001	114,001
190-1 POLICE	238,745	238,745
201-9 PUBLIC WORKS	17,859	17,859
211-3 SOLID WASTE	27,124	27,124
221 DEPT OF REAL ESTATE	6,311	6,311
242 GSA PROPERTY MNGT	5,237	5,237
245 GSA	1,074	1,074



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 141 Civil Service Board**

Receiving Department	Total	Civil Service
281-4 BUILDING	13,696	13,696
291-8 PARKS &	100,439	100,439
342 ZONING	3,357	3,357
351-5 PLANNING	5,103	5,103
381 COMMUNICATIONS	2,014	2,014
401 CIP	6,043	6,043
441 OFFICE OF RESILIENCY	537	537
450 HUMAN SERVICES	8,460	8,460
910 CD-COMMUNITY &	4,700	4,700
950 CIVILIAN	671	671
980 ND - NON	1,074	1,074
Direct Billed	0	0
<b>Total</b>	<b>637,551</b>	<b>637,551</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 150 City Manager's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,177,588			3,177,588
Major Machinery and Equipment	( 9,096)			
Transfers and Others	( 17,362)			
Depreciation	( 7,959)			
Total Deductions:	( 34,417)			( 34,417)
Building Depreciation	14,976		14,976	
Equipment Depreciation	8,546		8,546	
131 City Attorney	193,875	90,788	284,663	
141 Civil Service Board	1,407	204	1,611	
150 City Manager's Office		8,481	8,481	
150.2 Agenda Coordination		8,976	8,976	
160 Finance - Director's Office		2,421	2,421	
161 Finance - General Accounting		16,165	16,165	
162 Finance - Treasury Management		6,398	6,398	
163 Finance - Financial System Services		2,323	2,323	
171-4 Human Resources		13,600	13,600	
243 GSA - Miami Riverside Center		62,932	62,932	
244 GSA - Graphics		3,249	3,249	
251 Information Technology		206,384	206,384	
261 Procurement		83,455	83,455	
271 Auditor General		3,548	3,548	
301-3 Risk Management		7,323	7,323	
431 Equal Opportunity & Diversity		1,596	1,596	
Total Allocated Additions:	218,804	517,843	736,647	736,647
Total To Be Allocated:	3,361,975	517,843		3,879,818





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<b>Wages &amp; Benefits</b>			
Salaries	1,823,666	0	1,823,666
Fringe Benefits	176,282	0	176,282
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	367,000	0	367,000
Life and Health Insurance	240,000	0	240,000
Workers' Compensation	41,000	0	41,000
Professional Service	34,909	0	34,909
Communications and Related Services	1,184	0	1,184
Travel and Per Diem	19,911	0	19,911
Postage	657	0	657
Rentals and Leases	2,806	0	2,806
Insurance	16,000	0	16,000
Repair and Maintenance	32,216	0	32,216
Advertising and Relations	108	0	108
Promotional Activities	0	0	0
Other Current Charge	5,717	0	5,717
Office Supplies & Minor Equipment	378,780	0	378,780
Other Materials & Supplies	1,355	0	1,355
Publications, Subscriptions, & Membershi	1,580	0	1,580
*Major Machinery and Equipment	9,096	9,096	0
*Transfers and Others	17,362	17,362	0
*Depreciation	7,959	7,959	0
<b>Departmental Totals</b>			
Total Expenditures	3,177,588	34,417	3,143,171
<b>Deductions</b>			
Total Deductions	( 34,417)	( 34,417)	0
Functional Cost	3,143,171	0	3,143,171



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 150 City Manager's Office**

	Total	General & Admin	Management & Leadership
<b>Allocation Step 1</b>			
Inbound- All Others	218,804	218,804	0
Reallocate Admin Costs		( 218,804)	218,804
1st Allocation	3,361,975	0	3,361,975
<b>Allocation Step 2</b>			
Inbound- All Others	517,843	517,843	0
Reallocate Admin Costs		( 517,843)	517,843
2nd Allocation	517,843	0	517,843
<b>Total For 00060 150 City Manager's Office</b>			
Total Allocated	3,879,818	0	3,879,818



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	0.2523	8,481		8,481		8,481
131 City Attorney	55	1.1562	38,871		38,871		38,871
141 Civil Service Board	4	0.0841	2,827		2,827		2,827
150 City Manager's Office	12	0.2523	8,481		8,481		8,481
150.2 Agenda Coordination	3	0.0631	2,120		2,120	332	2,452
160 Finance - Director's Office	10	0.2102	7,067		7,067	1,108	8,175
161 Finance - General Accounting	26	0.5466	18,375		18,375	2,881	21,256
162 Finance - Treasury Management	27	0.5676	19,082		19,082	2,991	22,073
163 Finance - Financial System Services	2	0.0420	1,413		1,413	222	1,635
171-4 Human Resources	36	0.7568	25,443		25,443	3,989	29,432
231 Management and Budget	16	0.3363	11,308		11,308	1,773	13,081
241 GSA - Administration	7	0.1472	4,947		4,947	776	5,723
243 GSA - Miami Riverside Center	8	0.1682	5,654		5,654	886	6,540
244 GSA - Graphics	4	0.0841	2,827		2,827	443	3,270
246 GSA - Light Fleet	33	0.6937	23,323		23,323	3,656	26,979
247 GSA - Heavy Fleet	33	0.6937	23,323		23,323	3,656	26,979
251 Information Technology	82	1.7238	57,953		57,953	9,085	67,038
261 Procurement	19	0.3994	13,428		13,428	2,105	15,533
271 Auditor General	8	0.1682	5,654		5,654	886	6,540
301-3 Risk Management	19	0.3994	13,428		13,428	2,105	15,533
431 Equal Opportunity & Diversity	3	0.0631	2,120		2,120	332	2,452
371 Grants Administration	10	0.2102	7,067		7,067	1,108	8,175
101 MAYOR	9	0.1892	6,361		6,361	997	7,358
111-5 COMMISSIONERS	35	0.7358	24,736		24,736	3,878	28,614
151 NET - NEIGHBORHOOD	76	1.5976	53,712		53,712	8,420	62,132



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	64	1.3454	45,232		45,232	7,091	52,323
181-9 FIRE-RESCUE	849	17.8474	600,025		600,025	94,063	694,088
190-1 POLICE	1,778	37.3762	1,256,587		1,256,587	196,988	1,453,575
201-9 PUBLIC WORKS	133	2.7959	93,997		93,997	14,735	108,732
211-3 SOLID WASTE	202	4.2464	142,762		142,762	22,380	165,142
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	33,217		33,217	5,207	38,424
242 GSA PROPERTY MNGT	39	0.8198	27,563		27,563	4,321	31,884
245 GSA COMMUNICATIONS SERVICES	8	0.1682	5,654		5,654	886	6,540
281-4 BUILDING	102	2.1442	72,088		72,088	11,301	83,389
291-8 PARKS & RECREATION	748	15.7242	528,644		528,644	82,873	611,517
342 ZONING	25	0.5255	17,669		17,669	2,770	20,439
351-5 PLANNING	38	0.7988	26,856		26,856	4,210	31,066
381 COMMUNICATIONS	15	0.3153	10,601		10,601	1,662	12,263
401 CIP	45	0.9460	31,803		31,803	4,986	36,789
441 OFFICE OF RESILIENCY AND	4	0.0841	2,827		2,827	443	3,270
450 HUMAN SERVICES	63	1.3244	44,525		44,525	6,980	51,505
910 CD-COMMUNITY & ECONOMIC	35	0.7358	24,736		24,736	3,878	28,614
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	3,534		3,534	554	4,088
980 ND - NON DEPARTMENTAL	8	0.1682	5,654		5,654	886	6,540
SubTotal	4,757	100.0000	3,361,975		3,361,975	517,843	3,879,818
Total	4,757	100.0000	3,361,975		3,361,975	517,843	3,879,818



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
121 City Clerk	8,481	8,481
131 City Attorney	38,871	38,871
141 Civil Service Board	2,827	2,827
150 City Manager's Office	8,481	8,481
150.2 Agenda Coordination	2,452	2,452
160 Finance - Director's Office	8,175	8,175
161 Finance - General	21,256	21,256
162 Finance - Treasury	22,073	22,073
163 Finance - Financial	1,635	1,635
171-4 Human Resources	29,432	29,432
231 Management and Budget	13,081	13,081
241 GSA - Administration	5,723	5,723
243 GSA - Miami Riverside	6,540	6,540
244 GSA - Graphics	3,270	3,270
246 GSA - Light Fleet	26,979	26,979
247 GSA - Heavy Fleet	26,979	26,979
251 Information Technology	67,038	67,038
261 Procurement	15,533	15,533
271 Auditor General	6,540	6,540
301-3 Risk Management	15,533	15,533
431 Equal Opportunity &	2,452	2,452
371 Grants Administration	8,175	8,175
101 MAYOR	7,358	7,358
111-5 COMMISSIONERS	28,614	28,614
151 NET - NEIGHBORHOOD	62,132	62,132
152 CODE COMPLIANCE	52,323	52,323
181-9 FIRE-RESCUE	694,088	694,088
190-1 POLICE	1,453,575	1,453,575
201-9 PUBLIC WORKS	108,732	108,732
211-3 SOLID WASTE	165,142	165,142
221 DEPT OF REAL ESTATE	38,424	38,424
242 GSA PROPERTY MNGT	31,884	31,884
245 GSA	6,540	6,540



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 150 City Manager's Office**

Receiving Department	Total	Management &
281-4 BUILDING	83,389	83,389
291-8 PARKS &	611,517	611,517
342 ZONING	20,439	20,439
351-5 PLANNING	31,066	31,066
381 COMMUNICATIONS	12,263	12,263
401 CIP	36,789	36,789
441 OFFICE OF RESILIENCY	3,270	3,270
450 HUMAN SERVICES	51,505	51,505
910 CD-COMMUNITY &	28,614	28,614
950 CIVILIAN	4,088	4,088
980 ND - NON	6,540	6,540
Direct Billed	0	0
<b>Total</b>	<b>3,879,818</b>	<b>3,879,818</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 150.2 Agenda Coordination**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	392,344			392,344
Depreciation	0			
Total Deductions:	0			0
Building Depreciation	723		723	
131 City Attorney	214,854	100,612	315,466	
141 Civil Service Board	352	51	403	
150 City Manager's Office	2,120	332	2,452	
160 Finance - Director's Office		605	605	
161 Finance - General Accounting		11,021	11,021	
162 Finance - Treasury Management		2,260	2,260	
163 Finance - Financial System Services		813	813	
171-4 Human Resources		3,437	3,437	
243 GSA - Miami Riverside Center		3,019	3,019	
244 GSA - Graphics		201	201	
251 Information Technology		29,098	29,098	
261 Procurement		1,786	1,786	
271 Auditor General		409	409	
301-3 Risk Management		1,825	1,825	
431 Equal Opportunity & Diversity		399	399	
Total Allocated Additions:	218,049	155,868	373,917	373,917
Total To Be Allocated:	610,393	155,868		766,261



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 150.2 Agenda Coordination**

	Total	General & Admin	Agenda Operations
<b>Wages &amp; Benefits</b>			
Salaries & Wages	210,031	0	210,031
Fringe Benefits	20,107	0	20,107
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	83,000	0	83,000
Life and Health Insurance	65,000	0	65,000
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	0	0	0
Repair and Maintenance	6,000	0	6,000
Office Supplies & Minor Equipment	1,059	0	1,059
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	392,344	0	392,344
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	392,344	0	392,344
<b>Allocation Step 1</b>			
Inbound- All Others	218,049	218,049	0
Reallocate Admin Costs		( 218,049)	218,049
1st Allocation	610,393	0	610,393
<b>Allocation Step 2</b>			
Inbound- All Others	155,868	155,868	0
Reallocate Admin Costs		( 155,868)	155,868
2nd Allocation	155,868	0	155,868



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	766,261	0	766,261



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	76	12.4183	75,800		75,800		75,800
131 City Attorney	27	4.4118	26,929		26,929		26,929
150 City Manager's Office	9	1.4706	8,976		8,976		8,976
160 Finance - Director's Office	8	1.3072	7,979		7,979	2,494	10,473
171-4 Human Resources	10	1.6340	9,974		9,974	3,117	13,091
231 Management and Budget	27	4.4118	26,929		26,929	8,417	35,346
241 GSA - Administration	1	0.1634	997		997	312	1,309
261 Procurement	11	1.7974	10,971		10,971	3,429	14,400
301-3 Risk Management	7	1.1438	6,982		6,982	2,182	9,164
371 Grants Administration	10	1.6340	9,974		9,974	3,117	13,091
111-5 COMMISSIONERS	200	32.6795	199,477		199,477	62,347	261,824
181-9 FIRE-RESCUE	14	2.2876	13,963		13,963	4,364	18,327
190-1 POLICE	22	3.5948	21,942		21,942	6,858	28,800
221 DEPT OF REAL ESTATE & ASSET	17	2.7778	16,955		16,955	5,300	22,255
281-4 BUILDING	1	0.1634	997		997	312	1,309
291-8 PARKS & RECREATION	7	1.1438	6,982		6,982	2,182	9,164
342 ZONING	1	0.1634	997		997	312	1,309
351-5 PLANNING	35	5.7190	34,908		34,908	10,911	45,819
401 CIP	19	3.1046	18,950		18,950	5,923	24,873
441 OFFICE OF RESILIENCY AND	39	6.3725	38,898		38,898	12,158	51,056
910 CD-COMMUNITY & ECONOMIC	51	8.3333	50,866		50,866	15,899	66,765
920 CRA - COMMUNITY	3	0.4902	2,992		2,992	935	3,927
930 LIBERTY CITY	2	0.3268	1,995		1,995	623	2,618
940 VIRGINIA KEY	1	0.1634	997		997	312	1,309
950 CIVILIAN INVESTIGATIVE PANEL	1	0.1634	997		997	312	1,309



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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
960 PENSION	3	0.4902	2,992		2,992	935	3,927
970 COMPONENT UNITS	10	1.6340	9,974		9,974	3,117	13,091
SubTotal	612	100.0000	610,393		610,393	155,868	766,261
Total	612	100.0000	610,393		610,393	155,868	766,261

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
121 City Clerk	75,800	75,800
131 City Attorney	26,929	26,929
150 City Manager's Office	8,976	8,976
160 Finance - Director's Office	10,473	10,473
171-4 Human Resources	13,091	13,091
231 Management and Budget	35,346	35,346
241 GSA - Administration	1,309	1,309
261 Procurement	14,400	14,400
301-3 Risk Management	9,164	9,164
371 Grants Administration	13,091	13,091
111-5 COMMISSIONERS	261,824	261,824
181-9 FIRE-RESCUE	18,327	18,327
190-1 POLICE	28,800	28,800
221 DEPT OF REAL ESTATE	22,255	22,255
281-4 BUILDING	1,309	1,309
291-8 PARKS &	9,164	9,164
342 ZONING	1,309	1,309
351-5 PLANNING	45,819	45,819
401 CIP	24,873	24,873
441 OFFICE OF RESILIENCY	51,056	51,056
910 CD-COMMUNITY &	66,765	66,765
920 CRA - COMMUNITY	3,927	3,927
930 LIBERTY CITY	2,618	2,618
940 VIRGINIA KEY	1,309	1,309
950 CIVILIAN	1,309	1,309
960 PENSION	3,927	3,927
970 COMPONENT UNITS	13,091	13,091



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 150.2 Agenda Coordination**

Receiving Department	Total	Agenda Operations
Direct Billed	0	0
Total	766,261	766,261



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 160 Finance - Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,380,900			2,380,900
Major Machinery and Equipment	0			
Depreciation	( 74,649)			
Transfers and Others	0			
Total Deductions:	( 74,649)			( 74,649)
Building Depreciation	3,606		3,606	
Equipment Depreciation	42,505		42,505	
131 City Attorney	539,627	252,698	792,325	
141 Civil Service Board	1,173	170	1,343	
150 City Manager's Office	7,067	1,108	8,175	
150.2 Agenda Coordination	7,979	2,494	10,473	
160 Finance - Director's Office		2,017	2,017	
161 Finance - General Accounting		306,164	306,164	
162 Finance - Treasury Management		4,938	4,938	
163 Finance - Financial System Services		2,512	2,512	
171-4 Human Resources		11,862	11,862	
231 Management and Budget		12,059	12,059	
243 GSA - Miami Riverside Center		22,429	22,429	
244 GSA - Graphics		881	881	
251 Information Technology		384,877	384,877	
261 Procurement		24,087	24,087	
271 Auditor General		1,683	1,683	
301-3 Risk Management		6,094	6,094	
431 Equal Opportunity & Diversity		1,330	1,330	
Total Allocated Additions:	601,957	1,037,403	1,639,360	1,639,360
Total To Be Allocated:	2,908,208	1,037,403		3,945,611

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<b>Wages &amp; Benefits</b>				
Salaries	865,248	0	579,716	285,532
Fringe Benefits	89,634	0	60,055	29,579
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	317,000	0	212,390	104,610
Life and Health Insurance	153,000	0	102,510	50,490
Workers' Compensation	25,000	0	16,750	8,250
Professional Service	641,996	0	430,137	211,859
Travel and Per Diem	5,247	0	3,515	1,732
Postage	6,682	0	4,477	2,205
Rentals and Leases	684	0	458	226
Insurance	38,000	0	25,460	12,540
Repair and Maintenance	133,000	0	89,110	43,890
Advertising and Relations	5,429	0	3,637	1,792
Other Current Charges	963	0	645	318
Office Supplies & Minor Equipment	19,367	0	12,976	6,391
Publications, Subscriptions, & Membershi	5,001	0	3,351	1,650
*Major Machinery and Equipment	0	0	0	0
*Depreciation	74,649	74,649	0	0
*Transfers and Others	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,380,900	74,649	1,545,187	761,064
<b>Deductions</b>				
Total Deductions	( 74,649)	( 74,649)	0	0
<b>Functional Cost</b>				
Functional Cost	2,306,251	0	1,545,187	761,064
<b>Allocation Step 1</b>				
Inbound- All Others	601,957	601,957	0	0
Reallocate Admin Costs		( 601,957)	403,311	198,646
1st Allocation	2,908,208	0	1,948,498	959,710



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 160 Finance - Director's Office**

	Total	General & Admin	Finance Administration	Payroll Services
<hr/>				
Allocation Step 2				
Inbound- All Others	1,037,403	1,037,403	0	0
Reallocate Admin Costs		( 1,037,403)	695,060	342,343
2nd Allocation	1,037,403	0	695,060	342,343
<b>Total For 00070 160 Finance - Director's Office</b>				
<b>Total Allocated</b>	<b>3,945,611</b>	<b>0</b>	<b>2,643,558</b>	<b>1,302,053</b>



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	4,254,969	99.5244	1,939,231		1,939,231	691,754	2,630,985
162 Finance - Treasury Management	3,400	0.0795	1,550		1,550	553	2,103
163 Finance - Financial System Services	16,932	0.3961	7,717		7,717	2,753	10,470
SubTotal	4,275,302	100.0000	1,948,498		1,948,498	695,060	2,643,558
Total	4,275,302	100.0000	1,948,498		1,948,498	695,060	2,643,558

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	0.2523	2,421		2,421		2,421
131 City Attorney	55	1.1562	11,096		11,096		11,096
141 Civil Service Board	4	0.0841	807		807		807
150 City Manager's Office	12	0.2523	2,421		2,421		2,421
150.2 Agenda Coordination	3	0.0631	605		605		605
160 Finance - Director's Office	10	0.2102	2,017		2,017		2,017
161 Finance - General Accounting	26	0.5466	5,245		5,245	1,910	7,155
162 Finance - Treasury Management	27	0.5676	5,447		5,447	1,983	7,430
163 Finance - Financial System Services	2	0.0420	403		403	147	550
171-4 Human Resources	36	0.7568	7,263		7,263	2,644	9,907
231 Management and Budget	16	0.3363	3,228		3,228	1,175	4,403
241 GSA - Administration	7	0.1472	1,412		1,412	514	1,926
243 GSA - Miami Riverside Center	8	0.1682	1,614		1,614	588	2,202
244 GSA - Graphics	4	0.0841	807		807	294	1,101
246 GSA - Light Fleet	33	0.6937	6,658		6,658	2,424	9,082
247 GSA - Heavy Fleet	33	0.6937	6,658		6,658	2,424	9,082
251 Information Technology	82	1.7238	16,543		16,543	6,023	22,566
261 Procurement	19	0.3994	3,833		3,833	1,396	5,229
271 Auditor General	8	0.1682	1,614		1,614	588	2,202
301-3 Risk Management	19	0.3994	3,833		3,833	1,396	5,229
431 Equal Opportunity & Diversity	3	0.0631	605		605	220	825
371 Grants Administration	10	0.2102	2,017		2,017	734	2,751
101 MAYOR	9	0.1892	1,816		1,816	661	2,477
111-5 COMMISSIONERS	35	0.7358	7,061		7,061	2,571	9,632
151 NET - NEIGHBORHOOD	76	1.5976	15,333		15,333	5,582	20,915



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	64	1.3454	12,912		12,912	4,701	17,613
181-9 FIRE-RESCUE	849	17.8474	171,283		171,283	62,358	233,641
190-1 POLICE	1,778	37.3762	358,708		358,708	130,588	489,296
201-9 PUBLIC WORKS	133	2.7959	26,832		26,832	9,769	36,601
211-3 SOLID WASTE	202	4.2464	40,753		40,753	14,837	55,590
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	9,482		9,482	3,452	12,934
242 GSA PROPERTY MNGT	39	0.8198	7,868		7,868	2,864	10,732
245 GSA COMMUNICATIONS SERVICES	8	0.1682	1,614		1,614	588	2,202
281-4 BUILDING	102	2.1442	20,578		20,578	7,492	28,070
291-8 PARKS & RECREATION	748	15.7242	150,907		150,907	54,939	205,846
342 ZONING	25	0.5255	5,044		5,044	1,836	6,880
351-5 PLANNING	38	0.7988	7,666		7,666	2,791	10,457
381 COMMUNICATIONS	15	0.3153	3,026		3,026	1,102	4,128
401 CIP	45	0.9460	9,079		9,079	3,305	12,384
441 OFFICE OF RESILIENCY AND	4	0.0841	807		807	294	1,101
450 HUMAN SERVICES	63	1.3244	12,710		12,710	4,627	17,337
910 CD-COMMUNITY & ECONOMIC	35	0.7358	7,061		7,061	2,571	9,632
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	1,009		1,009	367	1,376
980 ND - NON DEPARTMENTAL	8	0.1682	1,614		1,614	588	2,202
SubTotal	4,757	100.0000	959,710		959,710	342,343	1,302,053
Total	4,757	100.0000	959,710		959,710	342,343	1,302,053



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
121 City Clerk	2,421	0	2,421
131 City Attorney	11,096	0	11,096
141 Civil Service Board	807	0	807
150 City Manager's Office	2,421	0	2,421
150.2 Agenda Coordination	605	0	605
160 Finance - Director's Office	2,017	0	2,017
161 Finance - General	2,638,140	2,630,985	7,155
162 Finance - Treasury	9,533	2,103	7,430
163 Finance - Financial	11,020	10,470	550
171-4 Human Resources	9,907	0	9,907
231 Management and Budget	4,403	0	4,403
241 GSA - Administration	1,926	0	1,926
243 GSA - Miami Riverside	2,202	0	2,202
244 GSA - Graphics	1,101	0	1,101
246 GSA - Light Fleet	9,082	0	9,082
247 GSA - Heavy Fleet	9,082	0	9,082
251 Information Technology	22,566	0	22,566
261 Procurement	5,229	0	5,229
271 Auditor General	2,202	0	2,202
301-3 Risk Management	5,229	0	5,229
431 Equal Opportunity &	825	0	825
371 Grants Administration	2,751	0	2,751
101 MAYOR	2,477	0	2,477
111-5 COMMISSIONERS	9,632	0	9,632
151 NET - NEIGHBORHOOD	20,915	0	20,915
152 CODE COMPLIANCE	17,613	0	17,613
181-9 FIRE-RESCUE	233,641	0	233,641
190-1 POLICE	489,296	0	489,296
201-9 PUBLIC WORKS	36,601	0	36,601
211-3 SOLID WASTE	55,590	0	55,590
221 DEPT OF REAL ESTATE	12,934	0	12,934
242 GSA PROPERTY MNGT	10,732	0	10,732
245 GSA	2,202	0	2,202





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 160 Finance - Director's Office**

Receiving Department	Total	Finance Administration	Payroll Services
281-4 BUILDING	28,070	0	28,070
291-8 PARKS &	205,846	0	205,846
342 ZONING	6,880	0	6,880
351-5 PLANNING	10,457	0	10,457
381 COMMUNICATIONS	4,128	0	4,128
401 CIP	12,384	0	12,384
441 OFFICE OF RESILIENCY	1,101	0	1,101
450 HUMAN SERVICES	17,337	0	17,337
910 CD-COMMUNITY &	9,632	0	9,632
950 CIVILIAN	1,376	0	1,376
980 ND - NON	2,202	0	2,202
Direct Billed	0	0	0
<b>Total</b>	<b>3,945,611</b>	<b>2,643,558</b>	<b>1,302,053</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 161 Finance - General Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,322,168			27,322,168
Depreciation	( 23,022,171)			
Total Deductions:	( 23,022,171)			( 23,022,171)
Building Depreciation	26,446		26,446	
Equipment Depreciation	35,442		35,442	
141 Civil Service Board	3,049	442	3,491	
150 City Manager's Office	18,375	2,881	21,256	
160 Finance - Director's Office	1,944,476	693,664	2,638,140	
161 Finance - General Accounting		15,903	15,903	
162 Finance - Treasury Management		2,907	2,907	
163 Finance - Financial System Services		5,947	5,947	
171-4 Human Resources		32,112	32,112	
243 GSA - Miami Riverside Center		110,386	110,386	
244 GSA - Graphics		100	100	
251 Information Technology		136,283	136,283	
261 Procurement		4,761	4,761	
271 Auditor General		4,016	4,016	
301-3 Risk Management		15,819	15,819	
431 Equal Opportunity & Diversity		3,459	3,459	
Total Allocated Additions:	2,027,788	1,028,680	3,056,468	3,056,468
Total To Be Allocated:	6,327,785	1,028,680		7,356,465

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 161 Finance - General Accounting**

	Total	General & Admin	General Ledger	Accounts Payable	Fixed Assets
<b>Wages &amp; Benefits</b>					
Salaries	2,064,023	0	392,164	392,164	350,884
Fringe Benefits	161,722	0	30,727	30,727	27,493
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	819,000	0	155,610	155,610	139,230
Life and Health Insurance	414,000	0	78,660	78,660	70,380
Workers' Compensation	64,000	0	12,160	12,160	10,880
Professional Services	21,883	0	4,158	4,158	3,720
Travel and Per Diem	421	0	80	80	72
Postage	10,188	0	1,936	1,936	1,732
Rentals and Leases	1,831	0	348	348	311
Repair and Maintenance	0	0	0	0	0
Office Supplies & Minor Equipment	155	0	29	29	26
Publications, Subscriptions, & Membershi	254	0	48	48	43
Transfer and Others	742,520	0	141,079	141,079	126,228
*Depreciation	23,022,171	23,022,171	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	27,322,168	23,022,171	816,999	816,999	730,999
<b>Deductions</b>					
Total Deductions	( 23,022,171)	( 23,022,171)	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,299,997	0	816,999	816,999	730,999
<b>Allocation Step 1</b>					
Inbound- All Others	2,027,788	2,027,788	0	0	0
Reallocate Admin Costs		( 2,027,788)	385,280	385,280	344,724
1st Allocation	6,327,785	0	1,202,279	1,202,279	1,075,723
<b>Allocation Step 2</b>					
Inbound- All Others	1,028,680	1,028,680	0	0	0
Reallocate Admin Costs		( 1,028,680)	195,449	195,449	174,876
2nd Allocation	1,028,680	0	195,449	195,449	174,876



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	7,356,465	0	1,397,728	1,397,728	1,250,599



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
<b>Wages &amp; Benefits</b>			
Salaries	392,164	454,086	82,561
Fringe Benefits	30,727	35,579	6,469
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	155,610	180,180	32,760
Life and Health Insurance	78,660	91,080	16,560
Workers' Compensation	12,160	14,080	2,560
Professional Services	4,158	4,814	875
Travel and Per Diem	80	92	17
Postage	1,936	2,240	408
Rentals and Leases	348	403	73
Repair and Maintenance	0	0	0
Office Supplies & Minor Equipment	29	36	6
Publications, Subscriptions, & Membershi	48	57	10
Transfer and Others	141,079	163,354	29,701
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	816,999	946,001	172,000
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	816,999	946,001	172,000
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	385,280	446,112	81,112
1st Allocation	1,202,279	1,392,113	253,112
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	195,449	226,310	41,147
2nd Allocation	195,449	226,310	41,147



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 161 Finance - General Accounting**

	Grants & Special Revenues	Payroll	CIP/Special Projects
Total For 00080 161 Finance - General			
Total Allocated	1,397,728	1,618,423	294,259



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	661	0.6747	8,112		8,112		8,112
131 City Attorney	433	0.4420	5,314		5,314		5,314
141 Civil Service Board	233	0.2378	2,859		2,859		2,859
150 City Manager's Office	504	0.5144	6,185		6,185		6,185
150.2 Agenda Coordination	177	0.1807	2,172		2,172		2,172
160 Finance - Director's Office	389	0.3971	4,774		4,774		4,774
161 Finance - General Accounting	229	0.2337	2,810		2,810		2,810
162 Finance - Treasury Management	411	0.4195	5,044		5,044	843	5,887
163 Finance - Financial System Services	123	0.1255	1,509		1,509	252	1,761
171-4 Human Resources	483	0.4930	5,927		5,927	990	6,917
231 Management and Budget	338	0.3450	4,148		4,148	693	4,841
241 GSA - Administration	503	0.5134	6,173		6,173	1,031	7,204
243 GSA - Miami Riverside Center	495	0.5053	6,075		6,075	1,015	7,090
244 GSA - Graphics	283	0.2889	3,473		3,473	580	4,053
246 GSA - Light Fleet	3,240	3.3071	39,761		39,761	6,642	46,403
247 GSA - Heavy Fleet	2,357	2.4058	28,925		28,925	4,832	33,757
251 Information Technology	1,608	1.6413	19,733		19,733	3,296	23,029
261 Procurement	405	0.4134	4,970		4,970	830	5,800
271 Auditor General	323	0.3297	3,964		3,964	662	4,626
301-3 Risk Management	1,292	1.3188	15,855		15,855	2,649	18,504
431 Equal Opportunity & Diversity	168	0.1715	2,062		2,062	344	2,406
371 Grants Administration	626	0.6390	7,682		7,682	1,283	8,965
101 MAYOR	523	0.5338	6,418		6,418	1,072	7,490
111-5 COMMISSIONERS	1,826	1.8638	22,409		22,409	3,743	26,152
151 NET - NEIGHBORHOOD	3,243	3.3102	39,798		39,798	6,648	46,446





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	605	0.6175	7,425		7,425	1,240	8,665
181-9 FIRE-RESCUE	23,342	23.8261	286,449		286,449	47,849	334,298
190-1 POLICE	10,981	11.2085	134,758		134,758	22,510	157,268
201-9 PUBLIC WORKS	3,722	3.7991	45,676		45,676	7,630	53,306
211-3 SOLID WASTE	2,496	2.5477	30,631		30,631	5,117	35,748
221 DEPT OF REAL ESTATE & ASSET	3,718	3.7950	45,627		45,627	7,622	53,249
242 GSA PROPERTY MNGT	915	0.9340	11,229		11,229	1,876	13,105
245 GSA COMMUNICATIONS SERVICES	445	0.4542	5,461		5,461	912	6,373
281-4 BUILDING	1,582	1.6148	19,414		19,414	3,243	22,657
291-8 PARKS & RECREATION	10,677	10.8982	131,027		131,027	21,887	152,914
342 ZONING	386	0.3940	4,737		4,737	791	5,528
351-5 PLANNING	1,148	1.1718	14,088		14,088	2,353	16,441
381 COMMUNICATIONS	620	0.6328	7,609		7,609	1,271	8,880
401 CIP	3,036	3.0989	37,258		37,258	6,224	43,482
441 OFFICE OF RESILIENCY AND	310	0.3164	3,804		3,804	635	4,439
450 HUMAN SERVICES	2,415	2.4650	29,637		29,637	4,951	34,588
910 CD-COMMUNITY & ECONOMIC	5,943	6.0661	72,932		72,932	12,183	85,115
920 CRA - COMMUNITY	1,987	2.0282	24,384		24,384	4,073	28,457
930 LIBERTY CITY	199	0.2031	2,442		2,442	408	2,850
940 VIRGINIA KEY	716	0.7308	8,787		8,787	1,468	10,255
950 CIVILIAN INVESTIGATIVE PANEL	725	0.7400	8,897		8,897	1,486	10,383
980 ND - NON DEPARTMENTAL	1,116	1.1391	13,695		13,695	2,288	15,983
999 OTHER	13	0.0133	160		160	27	187
SubTotal	97,970	100.0000	1,202,279		1,202,279	195,449	1,397,728
Total	97,970	100.0000	1,202,279		1,202,279	195,449	1,397,728



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 161 Finance - General Accounting**

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

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	367	0.5252	6,314		6,314		6,314
131 City Attorney	106	0.1517	1,824		1,824		1,824
141 Civil Service Board	33	0.0472	568		568		568
150 City Manager's Office	170	0.2433	2,925		2,925		2,925
150.2 Agenda Coordination	15	0.0215	258		258		258
160 Finance - Director's Office	211	0.3020	3,630		3,630		3,630
161 Finance - General Accounting	29	0.0415	499		499		499
162 Finance - Treasury Management	456	0.6526	7,846		7,846	1,293	9,139
171-4 Human Resources	153	0.2190	2,632		2,632	434	3,066
231 Management and Budget	70	0.1002	1,204		1,204	198	1,402
241 GSA - Administration	281	0.4021	4,835		4,835	797	5,632
243 GSA - Miami Riverside Center	294	0.4207	5,058		5,058	833	5,891
244 GSA - Graphics	92	0.1317	1,583		1,583	261	1,844
246 GSA - Light Fleet	7,070	10.1176	121,642		121,642	20,042	141,684
247 GSA - Heavy Fleet	3,350	4.7941	57,638		57,638	9,496	67,134
251 Information Technology	1,138	1.6286	19,580		19,580	3,226	22,806
261 Procurement	164	0.2347	2,822		2,822	465	3,287
271 Auditor General	65	0.0930	1,118		1,118	184	1,302
301-3 Risk Management	358	0.5123	6,160		6,160	1,015	7,175
431 Equal Opportunity & Diversity	21	0.0301	361		361	60	421
371 Grants Administration	471	0.6740	8,104		8,104	1,335	9,439
101 MAYOR	249	0.3563	4,284		4,284	706	4,990
111-5 COMMISSIONERS	881	1.2608	15,158		15,158	2,497	17,655
151 NET - NEIGHBORHOOD	322	0.4608	5,540		5,540	913	6,453
152 CODE COMPLIANCE	220	0.3148	3,785		3,785	624	4,409



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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
181-9 FIRE-RESCUE	6,959	9.9588	119,732		119,732	19,727	139,459
190-1 POLICE	6,886	9.8543	118,476		118,476	19,520	137,996
201-9 PUBLIC WORKS	2,480	3.5490	42,669		42,669	7,030	49,699
211-3 SOLID WASTE	792	1.1334	13,627		13,627	2,245	15,872
221 DEPT OF REAL ESTATE & ASSET	2,000	2.8621	34,411		34,411	5,670	40,081
242 GSA PROPERTY MNGT	598	0.8558	10,289		10,289	1,695	11,984
245 GSA COMMUNICATIONS SERVICES	169	0.2419	2,908		2,908	479	3,387
281-4 BUILDING	1,397	1.9992	24,036		24,036	3,960	27,996
291-8 PARKS & RECREATION	6,984	9.9946	120,163		120,163	19,798	139,961
342 ZONING	105	0.1503	1,807		1,807	298	2,105
351-5 PLANNING	278	0.3978	4,783		4,783	788	5,571
381 COMMUNICATIONS	212	0.3034	3,648		3,648	601	4,249
401 CIP	1,128	1.6142	19,408		19,408	3,198	22,606
441 OFFICE OF RESILIENCY AND	35	0.0501	602		602	99	701
450 HUMAN SERVICES	568	0.8128	9,773		9,773	1,610	11,383
910 CD-COMMUNITY & ECONOMIC	18,946	27.1130	325,973		325,973	53,708	379,681
920 CRA - COMMUNITY	1,807	2.5859	31,090		31,090	5,122	36,212
930 LIBERTY CITY	104	0.1488	1,789		1,789	295	2,084
940 VIRGINIA KEY	397	0.5681	6,831		6,831	1,125	7,956
950 CIVILIAN INVESTIGATIVE PANEL	158	0.2261	2,718		2,718	448	3,166
980 ND - NON DEPARTMENTAL	1,289	1.8446	22,178		22,178	3,654	25,832
SubTotal	69,878	100.0000	1,202,279		1,202,279	195,449	1,397,728
Total	69,878	100.0000	1,202,279		1,202,279	195,449	1,397,728



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 161 Finance - General Accounting**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	42	0.1224	1,317		1,317		1,317
131 City Attorney	102	0.2973	3,198		3,198		3,198
141 Civil Service Board	3	0.0087	94		94		94
150 City Manager's Office	113	0.3293	3,543		3,543		3,543
150.2 Agenda Coordination	246	0.7170	7,713		7,713		7,713
160 Finance - Director's Office	9,404	27.4079	294,834		294,834		294,834
161 Finance - General Accounting	159	0.4634	4,985		4,985		4,985
162 Finance - Treasury Management	68	0.1982	2,132		2,132	491	2,623
171-4 Human Resources	4,359	12.7044	136,664		136,664	31,445	168,109
231 Management and Budget	35	0.1020	1,097		1,097	252	1,349
241 GSA - Administration	115	0.3352	3,605		3,605	830	4,435
243 GSA - Miami Riverside Center	42	0.1224	1,317		1,317	303	1,620
244 GSA - Graphics	50	0.1457	1,568		1,568	361	1,929
246 GSA - Light Fleet	1,011	2.9466	31,697		31,697	7,293	38,990
247 GSA - Heavy Fleet	123	0.3585	3,856		3,856	887	4,743
251 Information Technology	589	1.7167	18,466		18,466	4,249	22,715
261 Procurement	33	0.0962	1,035		1,035	238	1,273
271 Auditor General	12	0.0350	376		376	87	463
301-3 Risk Management	37	0.1078	1,160		1,160	267	1,427
431 Equal Opportunity & Diversity	3	0.0087	94		94	22	116
371 Grants Administration	54	0.1574	1,693		1,693	390	2,083
101 MAYOR	20	0.0583	627		627	144	771
111-5 COMMISSIONERS	41	0.1195	1,285		1,285	296	1,581
151 NET - NEIGHBORHOOD	241	0.7024	7,556		7,556	1,739	9,295
152 CODE COMPLIANCE	4	0.0117	125		125	29	154



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	4,165	12.1390	130,582		130,582	30,045	160,627
190-1 POLICE	7,287	21.2381	228,463		228,463	52,563	281,026
201-9 PUBLIC WORKS	292	0.8510	9,155		9,155	2,106	11,261
211-3 SOLID WASTE	1,369	3.9900	42,921		42,921	9,876	52,797
221 DEPT OF REAL ESTATE & ASSET	232	0.6762	7,274		7,274	1,674	8,948
242 GSA PROPERTY MNGT	114	0.3323	3,574		3,574	822	4,396
245 GSA COMMUNICATIONS SERVICES	69	0.2011	2,163		2,163	498	2,661
281-4 BUILDING	318	0.9268	9,970		9,970	2,294	12,264
291-8 PARKS & RECREATION	1,874	5.4618	58,754		58,754	13,519	72,273
342 ZONING	62	0.1807	1,944		1,944	447	2,391
351-5 PLANNING	193	0.5625	6,051		6,051	1,392	7,443
381 COMMUNICATIONS	215	0.6266	6,741		6,741	1,551	8,292
401 CIP	757	2.2063	23,734		23,734	5,461	29,195
441 OFFICE OF RESILIENCY AND	8	0.0233	251		251	58	309
450 HUMAN SERVICES	32	0.0933	1,003		1,003	231	1,234
910 CD-COMMUNITY & ECONOMIC	96	0.2798	3,010		3,010	693	3,703
920 CRA - COMMUNITY	173	0.5042	5,424		5,424	1,248	6,672
930 LIBERTY CITY	4	0.0117	125		125	29	154
940 VIRGINIA KEY	118	0.3439	3,700		3,700	851	4,551
950 CIVILIAN INVESTIGATIVE PANEL	13	0.0379	408		408	94	502
970 COMPONENT UNITS	1	0.0029	31		31	7	38
980 ND - NON DEPARTMENTAL	13	0.0379	408		408	94	502
SubTotal	34,311	100.0000	1,075,723		1,075,723	174,876	1,250,599
Total	34,311	100.0000	1,075,723		1,075,723	174,876	1,250,599



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	13	12.2642	147,449		147,449	23,970	171,419
190-1 POLICE	29	27.3585	328,925		328,925	53,472	382,397
201-9 PUBLIC WORKS	2	1.8868	22,685		22,685	3,688	26,373
211-3 SOLID WASTE	2	1.8868	22,685		22,685	3,688	26,373
221 DEPT OF REAL ESTATE & ASSET	1	0.9434	11,342		11,342	1,844	13,186
291-8 PARKS & RECREATION	3	2.8302	34,027		34,027	5,532	39,559
401 CIP	5	4.7170	56,711		56,711	9,219	65,930
450 HUMAN SERVICES	5	4.7170	56,711		56,711	9,219	65,930
920 CRA - COMMUNITY	44	41.5093	499,059		499,059	81,129	580,188
940 VIRGINIA KEY	2	1.8868	22,685		22,685	3,688	26,373
SubTotal	106	100.0000	1,202,279		1,202,279	195,449	1,397,728
Total	106	100.0000	1,202,279		1,202,279	195,449	1,397,728

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	0.2523	3,512		3,512		3,512
131 City Attorney	55	1.1562	16,095		16,095		16,095
141 Civil Service Board	4	0.0841	1,171		1,171		1,171
150 City Manager's Office	12	0.2523	3,512		3,512		3,512
150.2 Agenda Coordination	3	0.0631	878		878		878
160 Finance - Director's Office	10	0.2102	2,926		2,926		2,926
161 Finance - General Accounting	26	0.5466	7,609		7,609		7,609
162 Finance - Treasury Management	27	0.5676	7,901		7,901	1,318	9,219
163 Finance - Financial System Services	2	0.0420	585		585	98	683
171-4 Human Resources	36	0.7568	10,535		10,535	1,758	12,293
231 Management and Budget	16	0.3363	4,682		4,682	781	5,463
241 GSA - Administration	7	0.1472	2,049		2,049	342	2,391
243 GSA - Miami Riverside Center	8	0.1682	2,341		2,341	391	2,732
244 GSA - Graphics	4	0.0841	1,171		1,171	195	1,366
246 GSA - Light Fleet	33	0.6937	9,657		9,657	1,611	11,268
247 GSA - Heavy Fleet	33	0.6937	9,657		9,657	1,611	11,268
251 Information Technology	82	1.7238	23,997		23,997	4,004	28,001
261 Procurement	19	0.3994	5,560		5,560	928	6,488
271 Auditor General	8	0.1682	2,341		2,341	391	2,732
301-3 Risk Management	19	0.3994	5,560		5,560	928	6,488
431 Equal Opportunity & Diversity	3	0.0631	878		878	146	1,024
371 Grants Administration	10	0.2102	2,926		2,926	488	3,414
101 MAYOR	9	0.1892	2,634		2,634	439	3,073
111-5 COMMISSIONERS	35	0.7358	10,243		10,243	1,709	11,952
151 NET - NEIGHBORHOOD	76	1.5976	22,241		22,241	3,711	25,952



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	64	1.3454	18,729		18,729	3,125	21,854
181-9 FIRE-RESCUE	849	17.8474	248,456		248,456	41,454	289,910
190-1 POLICE	1,778	37.3762	520,323		520,323	86,813	607,136
201-9 PUBLIC WORKS	133	2.7959	38,922		38,922	6,494	45,416
211-3 SOLID WASTE	202	4.2464	59,114		59,114	9,863	68,977
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	13,754		13,754	2,295	16,049
242 GSA PROPERTY MNGT	39	0.8198	11,413		11,413	1,904	13,317
245 GSA COMMUNICATIONS SERVICES	8	0.1682	2,341		2,341	391	2,732
281-4 BUILDING	102	2.1442	29,850		29,850	4,980	34,830
291-8 PARKS & RECREATION	748	15.7242	218,899		218,899	36,522	255,421
342 ZONING	25	0.5255	7,316		7,316	1,221	8,537
351-5 PLANNING	38	0.7988	11,121		11,121	1,855	12,976
381 COMMUNICATIONS	15	0.3153	4,390		4,390	732	5,122
401 CIP	45	0.9460	13,169		13,169	2,197	15,366
441 OFFICE OF RESILIENCY AND	4	0.0841	1,171		1,171	195	1,366
450 HUMAN SERVICES	63	1.3244	18,437		18,437	3,076	21,513
910 CD-COMMUNITY & ECONOMIC	35	0.7358	10,243		10,243	1,709	11,952
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	1,463		1,463	244	1,707
980 ND - NON DEPARTMENTAL	8	0.1682	2,341		2,341	391	2,732
SubTotal	4,757	100.0000	1,392,113		1,392,113	226,310	1,618,423
Total	4,757	100.0000	1,392,113		1,392,113	226,310	1,618,423



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	253,112		253,112	41,147	294,259
SubTotal	100	100.0000	253,112		253,112	41,147	294,259
Total	100	100.0000	253,112		253,112	41,147	294,259

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	19,255	8,112	6,314	1,317	0	3,512	0
131 City Attorney	26,431	5,314	1,824	3,198	0	16,095	0
141 Civil Service Board	4,692	2,859	568	94	0	1,171	0
150 City Manager's Office	16,165	6,185	2,925	3,543	0	3,512	0
150.2 Agenda Coordination	11,021	2,172	258	7,713	0	878	0
160 Finance - Director's Office	306,164	4,774	3,630	294,834	0	2,926	0
161 Finance - General	15,903	2,810	499	4,985	0	7,609	0
162 Finance - Treasury	26,868	5,887	9,139	2,623	0	9,219	0
163 Finance - Financial	2,444	1,761	0	0	0	683	0
171-4 Human Resources	190,385	6,917	3,066	168,109	0	12,293	0
231 Management and Budget	13,055	4,841	1,402	1,349	0	5,463	0
241 GSA - Administration	19,662	7,204	5,632	4,435	0	2,391	0
243 GSA - Miami Riverside	17,333	7,090	5,891	1,620	0	2,732	0
244 GSA - Graphics	9,192	4,053	1,844	1,929	0	1,366	0
246 GSA - Light Fleet	238,345	46,403	141,684	38,990	0	11,268	0
247 GSA - Heavy Fleet	116,902	33,757	67,134	4,743	0	11,268	0
251 Information Technology	96,551	23,029	22,806	22,715	0	28,001	0
261 Procurement	16,848	5,800	3,287	1,273	0	6,488	0
271 Auditor General	9,123	4,626	1,302	463	0	2,732	0
301-3 Risk Management	33,594	18,504	7,175	1,427	0	6,488	0
431 Equal Opportunity &	3,967	2,406	421	116	0	1,024	0
371 Grants Administration	23,901	8,965	9,439	2,083	0	3,414	0
101 MAYOR	16,324	7,490	4,990	771	0	3,073	0
111-5 COMMISSIONERS	57,340	26,152	17,655	1,581	0	11,952	0
151 NET - NEIGHBORHOOD	88,146	46,446	6,453	9,295	0	25,952	0
152 CODE COMPLIANCE	35,082	8,665	4,409	154	0	21,854	0
181-9 FIRE-RESCUE	1,095,713	334,298	139,459	160,627	171,419	289,910	0
190-1 POLICE	1,565,823	157,268	137,996	281,026	382,397	607,136	0
201-9 PUBLIC WORKS	186,055	53,306	49,699	11,261	26,373	45,416	0
211-3 SOLID WASTE	199,767	35,748	15,872	52,797	26,373	68,977	0
221 DEPT OF REAL ESTATE	131,513	53,249	40,081	8,948	13,186	16,049	0
242 GSA PROPERTY MNGT	42,802	13,105	11,984	4,396	0	13,317	0
245 GSA	15,153	6,373	3,387	2,661	0	2,732	0



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	97,747	22,657	27,996	12,264	0	34,830	0
291-8 PARKS &	660,128	152,914	139,961	72,273	39,559	255,421	0
342 ZONING	18,561	5,528	2,105	2,391	0	8,537	0
351-5 PLANNING	42,431	16,441	5,571	7,443	0	12,976	0
381 COMMUNICATIONS	26,543	8,880	4,249	8,292	0	5,122	0
401 CIP	176,579	43,482	22,606	29,195	65,930	15,366	0
441 OFFICE OF RESILIENCY	6,815	4,439	701	309	0	1,366	0
450 HUMAN SERVICES	134,648	34,588	11,383	1,234	65,930	21,513	0
910 CD-COMMUNITY &	480,451	85,115	379,681	3,703	0	11,952	0
920 CRA - COMMUNITY	651,529	28,457	36,212	6,672	580,188	0	0
930 LIBERTY CITY	5,088	2,850	2,084	154	0	0	0
940 VIRGINIA KEY	49,135	10,255	7,956	4,551	26,373	0	0
950 CIVILIAN	15,758	10,383	3,166	502	0	1,707	0
970 COMPONENT UNITS	38	0	0	38	0	0	0
980 ND - NON	45,049	15,983	25,832	502	0	2,732	0
999 OTHER	294,446	187	0	0	0	0	294,259
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>7,356,465</b>	<b>1,397,728</b>	<b>1,397,728</b>	<b>1,250,599</b>	<b>1,397,728</b>	<b>1,618,423</b>	<b>294,259</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 162 Finance - Treasury Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	201,943,932			201,943,932
Major Machinery and Equipment	0			
Debt Service	( 192,316,594)			
Transfer and Others	( 4,901,017)			
Depreciation	( 21,870)			
Total Deductions:	( 197,239,481)			( 197,239,481)
Building Depreciation	10,819		10,819	
Equipment Depreciation	332		332	
141 Civil Service Board	3,167	459	3,626	
150 City Manager's Office	19,082	2,991	22,073	
160 Finance - Director's Office	6,997	2,536	9,533	
161 Finance - General Accounting	22,923	3,945	26,868	
162 Finance - Treasury Management		5,218	5,218	
163 Finance - Financial System Services		5,246	5,246	
171-4 Human Resources		33,207	33,207	
243 GSA - Miami Riverside Center		51,754	51,754	
251 Information Technology		93,841	93,841	
261 Procurement		18,521	18,521	
271 Auditor General		3,804	3,804	
301-3 Risk Management		16,427	16,427	
431 Equal Opportunity & Diversity		3,592	3,592	
Total Allocated Additions:	63,320	241,541	304,861	304,861
Total To Be Allocated:	4,767,771	241,541		5,009,312

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Wages &amp; Benefits</b>					
Salaries	1,955,001	156,400	469,200	547,401	469,200
Fringe Benefits	161,878	12,950	38,851	45,326	38,851
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	814,000	65,120	195,360	227,920	195,360
Life and Health Insurance	458,000	36,640	109,920	128,240	109,920
Workers' Compensation	58,000	4,640	13,920	16,240	13,920
Professional Service	735,891	58,871	176,614	206,049	176,614
Travel and Per Diem	0	0	0	0	0
Postage	166,943	13,355	40,066	46,745	40,066
Rentals and Leases	1,831	146	439	514	439
Other Current Charges	351,599	28,128	84,384	98,447	84,384
Office Supplies & Minor Equipment	1,308	105	314	366	314
Publications, Subscriptions and Membersh	0	0	0	0	0
*Major Machinery and Equipment	0	0	0	0	0
*Debt Service	192,316,594	192,316,594	0	0	0
*Transfer and Others	4,901,017	4,901,017	0	0	0
*Depreciation	21,870	21,870	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	201,943,932	197,615,836	1,129,068	1,317,248	1,129,068
<b>Deductions</b>					
Total Deductions	( 197,239,481)	( 197,239,481)	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,704,451	376,355	1,129,068	1,317,248	1,129,068
<b>Allocation Step 1</b>					
Inbound- All Others	63,320	63,320	0	0	0
Reallocate Admin Costs		( 439,675)	114,698	133,814	114,698
1st Allocation	4,767,771	0	1,243,766	1,451,062	1,243,766



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Total	General & Admin	Customer Service	Cash Receipts	Accounts Receivable
<b>Allocation Step 2</b>					
Inbound- All Others	241,541	241,541	0	0	0
Reallocate Admin Costs		( 241,541)	63,011	73,512	63,011
2nd Allocation	241,541	0	63,011	73,512	63,011
<b>Total For 00090 162 Finance - Treasury</b>					
Total Allocated	5,009,312	0	1,306,777	1,524,574	1,306,777



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 162 Finance - Treasury Management**

	Debt Mgt/Investments	Business Tax Receipt
<b>Wages &amp; Benefits</b>		
Salaries	234,600	78,200
Fringe Benefits	19,425	6,475
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	97,680	32,560
Life and Health Insurance	54,960	18,320
Workers' Compensation	6,960	2,320
Professional Service	88,307	29,436
Travel and Per Diem	0	0
Postage	20,033	6,678
Rentals and Leases	220	73
Other Current Charges	42,192	14,064
Office Supplies & Minor Equipment	157	52
Publications, Subscriptions and Membersh	0	0
*Major Machinery and Equipment	0	0
*Debt Service	0	0
*Transfer and Others	0	0
*Depreciation	0	0
<b>Departmental Totals</b>		
Total Expenditures	564,534	188,178
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	564,534	188,178
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	57,349	19,116
1st Allocation	621,883	207,294



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	31,505	10,502
2nd Allocation	31,505	10,502
<b>Total For 00090 162 Finance - Treasury</b>		
Total Allocated	653,388	217,796



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	661	0.6747	8,392		8,392		8,392
131 City Attorney	433	0.4420	5,497		5,497		5,497
141 Civil Service Board	233	0.2378	2,958		2,958		2,958
150 City Manager's Office	504	0.5144	6,398		6,398		6,398
150.2 Agenda Coordination	177	0.1807	2,247		2,247		2,247
160 Finance - Director's Office	389	0.3971	4,938		4,938		4,938
161 Finance - General Accounting	229	0.2337	2,907		2,907		2,907
162 Finance - Treasury Management	411	0.4195	5,218		5,218		5,218
163 Finance - Financial System Services	123	0.1255	1,562		1,562	82	1,644
171-4 Human Resources	483	0.4930	6,132		6,132	321	6,453
231 Management and Budget	338	0.3450	4,291		4,291	224	4,515
241 GSA - Administration	503	0.5134	6,386		6,386	334	6,720
243 GSA - Miami Riverside Center	495	0.5053	6,284		6,284	329	6,613
244 GSA - Graphics	283	0.2889	3,593		3,593	188	3,781
246 GSA - Light Fleet	3,240	3.3071	41,133		41,133	2,151	43,284
247 GSA - Heavy Fleet	2,357	2.4058	29,923		29,923	1,564	31,487
251 Information Technology	1,608	1.6413	20,414		20,414	1,067	21,481
261 Procurement	405	0.4134	5,142		5,142	269	5,411
271 Auditor General	323	0.3297	4,101		4,101	214	4,315
301-3 Risk Management	1,292	1.3188	16,402		16,402	858	17,260
431 Equal Opportunity & Diversity	168	0.1715	2,133		2,133	112	2,245
371 Grants Administration	626	0.6390	7,947		7,947	416	8,363
101 MAYOR	523	0.5338	6,640		6,640	347	6,987
111-5 COMMISSIONERS	1,826	1.8638	23,182		23,182	1,212	24,394
151 NET - NEIGHBORHOOD	3,243	3.3102	41,171		41,171	2,153	43,324



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	605	0.6175	7,681		7,681	402	8,083
181-9 FIRE-RESCUE	23,342	23.8261	296,336		296,336	15,489	311,825
190-1 POLICE	10,981	11.2085	139,408		139,408	7,289	146,697
201-9 PUBLIC WORKS	3,722	3.7991	47,252		47,252	2,470	49,722
211-3 SOLID WASTE	2,496	2.5477	31,688		31,688	1,657	33,345
221 DEPT OF REAL ESTATE & ASSET	3,718	3.7950	47,201		47,201	2,468	49,669
242 GSA PROPERTY MNGT	915	0.9340	11,616		11,616	607	12,223
245 GSA COMMUNICATIONS SERVICES	445	0.4542	5,649		5,649	295	5,944
281-4 BUILDING	1,582	1.6148	20,084		20,084	1,050	21,134
291-8 PARKS & RECREATION	10,677	10.8982	135,549		135,549	7,087	142,636
342 ZONING	386	0.3940	4,900		4,900	256	5,156
351-5 PLANNING	1,148	1.1718	14,574		14,574	762	15,336
381 COMMUNICATIONS	620	0.6328	7,871		7,871	412	8,283
401 CIP	3,036	3.0989	38,543		38,543	2,015	40,558
441 OFFICE OF RESILIENCY AND	310	0.3164	3,936		3,936	206	4,142
450 HUMAN SERVICES	2,415	2.4650	30,659		30,659	1,603	32,262
910 CD-COMMUNITY & ECONOMIC	5,943	6.0661	75,449		75,449	3,945	79,394
920 CRA - COMMUNITY	1,987	2.0282	25,226		25,226	1,319	26,545
930 LIBERTY CITY	199	0.2031	2,526		2,526	132	2,658
940 VIRGINIA KEY	716	0.7308	9,090		9,090	475	9,565
950 CIVILIAN INVESTIGATIVE PANEL	725	0.7400	9,204		9,204	481	9,685
980 ND - NON DEPARTMENTAL	1,116	1.1391	14,168		14,168	741	14,909
999 OTHER	13	0.0133	165		165	9	174
SubTotal	97,970	100.0000	1,243,766		1,243,766	63,011	1,306,777
Total	97,970	100.0000	1,243,766		1,243,766	63,011	1,306,777



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 162 Finance - Treasury Management**

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



All Monetary Values Are \$ Dollars  
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	84	0.0243	352		352		352
131 City Attorney	94	0.0272	394		394		394
150.2 Agenda Coordination	3	0.0009	13		13		13
247 GSA - Heavy Fleet	28	0.0081	117		117	6	123
251 Information Technology	28	0.0081	117		117	6	123
261 Procurement	5	0.0014	21		21	1	22
301-3 Risk Management	3,344	0.9664	14,023		14,023	711	14,734
101 MAYOR	1	0.0003	4		4		4
111-5 COMMISSIONERS	30	0.0087	126		126	6	132
152 CODE COMPLIANCE	1,557	0.4499	6,529		6,529	331	6,860
181-9 FIRE-RESCUE	46,615	13.4710	195,472		195,472	9,908	205,380
190-1 POLICE	28,159	8.1375	118,080		118,080	5,985	124,065
201-9 PUBLIC WORKS	16,669	4.8171	69,899		69,899	3,543	73,442
211-3 SOLID WASTE	31,751	9.1755	133,143		133,143	6,749	139,892
221 DEPT OF REAL ESTATE & ASSET	5,723	1.6539	23,998		23,998	1,216	25,214
281-4 BUILDING	128,479	37.1281	538,757		538,757	27,308	566,065
291-8 PARKS & RECREATION	51,425	14.8610	215,642		215,642	10,930	226,572
342 ZONING	16,093	4.6506	67,483		67,483	3,421	70,904
351-5 PLANNING	12,249	3.5398	51,364		51,364	2,604	53,968
381 COMMUNICATIONS	265	0.0766	1,111		1,111	56	1,167
401 CIP	1,717	0.4962	7,200		7,200	365	7,565
450 HUMAN SERVICES	47	0.0136	197		197	10	207
910 CD-COMMUNITY & ECONOMIC	1,381	0.3991	5,791		5,791	294	6,085
920 CRA - COMMUNITY	67	0.0194	281		281	14	295
940 VIRGINIA KEY	201	0.0581	843		843	43	886



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0003	4		4		4
980 ND - NON DEPARTMENTAL	24	0.0069	101		101	5	106
SubTotal	346,040	100.0000	1,451,062		1,451,062	73,512	1,524,574
Total	346,040	100.0000	1,451,062		1,451,062	73,512	1,524,574

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 162 Finance - Treasury Management**

Activity - Accounts Receivable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	2	0.0020	25		25		25
131 City Attorney	84	0.0841	1,046		1,046		1,046
247 GSA - Heavy Fleet	1	0.0010	12		12	1	13
301-3 Risk Management	1,683	1.6857	20,967		20,967	1,063	22,030
152 CODE COMPLIANCE	1,557	1.5595	19,397		19,397	984	20,381
181-9 FIRE-RESCUE	27,000	27.0439	336,362		336,362	17,054	353,416
190-1 POLICE	24,211	24.2503	301,617		301,617	15,294	316,911
201-9 PUBLIC WORKS	6,818	6.8291	84,938		84,938	4,307	89,245
211-3 SOLID WASTE	22,119	22.1549	275,555		275,555	13,972	289,527
221 DEPT OF REAL ESTATE & ASSET	1,169	1.1709	14,563		14,563	738	15,301
281-4 BUILDING	7,147	7.1586	89,036		89,036	4,515	93,551
291-8 PARKS & RECREATION	2,509	2.5131	31,257		31,257	1,585	32,842
342 ZONING	4,570	4.5774	56,932		56,932	2,887	59,819
351-5 PLANNING	158	0.1583	1,968		1,968	100	2,068
381 COMMUNICATIONS	265	0.2654	3,301		3,301	167	3,468
401 CIP	30	0.0300	374		374	19	393
450 HUMAN SERVICES	41	0.0411	511		511	26	537
910 CD-COMMUNITY & ECONOMIC	455	0.4557	5,668		5,668	287	5,955
920 CRA - COMMUNITY	19	0.0190	237		237	12	249
SubTotal	99,838	100.0000	1,243,766		1,243,766	63,011	1,306,777
Total	99,838	100.0000	1,243,766		1,243,766	63,011	1,306,777



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 162 Finance - Treasury Management**

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	621,883		621,883	31,505	653,388
SubTotal	100	100.0000	621,883		621,883	31,505	653,388
Total	100	100.0000	621,883		621,883	31,505	653,388

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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	207,294		207,294	10,502	217,796
SubTotal	100	100.0000	207,294		207,294	10,502	217,796
Total	100	100.0000	207,294		207,294	10,502	217,796

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 162 Finance - Treasury Management**

Receiving Department	Total	Customer Service	Cash Receipts	Accounts Receivable	Debt Mgt/Investments	Business Tax Receipt
121 City Clerk	8,769	8,392	352	25	0	0
131 City Attorney	6,937	5,497	394	1,046	0	0
141 Civil Service Board	2,958	2,958	0	0	0	0
150 City Manager's Office	6,398	6,398	0	0	0	0
150.2 Agenda Coordination	2,260	2,247	13	0	0	0
160 Finance - Director's Office	4,938	4,938	0	0	0	0
161 Finance - General	2,907	2,907	0	0	0	0
162 Finance - Treasury	5,218	5,218	0	0	0	0
163 Finance - Financial	1,644	1,644	0	0	0	0
171-4 Human Resources	6,453	6,453	0	0	0	0
231 Management and Budget	4,515	4,515	0	0	0	0
241 GSA - Administration	6,720	6,720	0	0	0	0
243 GSA - Miami Riverside	6,613	6,613	0	0	0	0
244 GSA - Graphics	3,781	3,781	0	0	0	0
246 GSA - Light Fleet	43,284	43,284	0	0	0	0
247 GSA - Heavy Fleet	31,623	31,487	123	13	0	0
251 Information Technology	21,604	21,481	123	0	0	0
261 Procurement	5,433	5,411	22	0	0	0
271 Auditor General	4,315	4,315	0	0	0	0
301-3 Risk Management	54,024	17,260	14,734	22,030	0	0
431 Equal Opportunity &	2,245	2,245	0	0	0	0
371 Grants Administration	8,363	8,363	0	0	0	0
101 MAYOR	6,991	6,987	4	0	0	0
111-5 COMMISSIONERS	24,526	24,394	132	0	0	0
151 NET - NEIGHBORHOOD	43,324	43,324	0	0	0	0
152 CODE COMPLIANCE	35,324	8,083	6,860	20,381	0	0
181-9 FIRE-RESCUE	870,621	311,825	205,380	353,416	0	0
190-1 POLICE	587,673	146,697	124,065	316,911	0	0
201-9 PUBLIC WORKS	212,409	49,722	73,442	89,245	0	0
211-3 SOLID WASTE	462,764	33,345	139,892	289,527	0	0
221 DEPT OF REAL ESTATE	90,184	49,669	25,214	15,301	0	0
242 GSA PROPERTY MNGT	12,223	12,223	0	0	0	0
245 GSA	5,944	5,944	0	0	0	0



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	680,750	21,134	566,065	93,551	0	0
291-8 PARKS &	402,050	142,636	226,572	32,842	0	0
342 ZONING	135,879	5,156	70,904	59,819	0	0
351-5 PLANNING	71,372	15,336	53,968	2,068	0	0
381 COMMUNICATIONS	12,918	8,283	1,167	3,468	0	0
401 CIP	48,516	40,558	7,565	393	0	0
441 OFFICE OF RESILIENCY	4,142	4,142	0	0	0	0
450 HUMAN SERVICES	33,006	32,262	207	537	0	0
910 CD-COMMUNITY &	91,434	79,394	6,085	5,955	0	0
920 CRA - COMMUNITY	27,089	26,545	295	249	0	0
930 LIBERTY CITY	2,658	2,658	0	0	0	0
940 VIRGINIA KEY	10,451	9,565	886	0	0	0
950 CIVILIAN	9,689	9,685	4	0	0	0
980 ND - NON	15,015	14,909	106	0	0	0
999 OTHER	871,358	174	0	0	653,388	217,796
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>5,009,312</b>	<b>1,306,777</b>	<b>1,524,574</b>	<b>1,306,777</b>	<b>653,388</b>	<b>217,796</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 163 Finance - Financial System Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	369,062			369,062
Building Depreciation	2,404		2,404	
141 Civil Service Board	235	34	269	
150 City Manager's Office	1,413	222	1,635	
160 Finance - Director's Office	8,120	2,900	11,020	
161 Finance - General Accounting	2,094	350	2,444	
162 Finance - Treasury Management	1,562	82	1,644	
163 Finance - Financial System Services		547	547	
171-4 Human Resources		2,493	2,493	
243 GSA - Miami Riverside Center		10,035	10,035	
244 GSA - Graphics		1,799	1,799	
251 Information Technology		6,729	6,729	
271 Auditor General		459	459	
301-3 Risk Management		1,217	1,217	
431 Equal Opportunity & Diversity		266	266	
Total Allocated Additions:	15,828	27,133	42,961	42,961
Total To Be Allocated:	384,890	27,133		412,023



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 163 Finance - Financial System Services**

	Total	General & Admin	General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)
<b>Wages &amp; Benefits</b>					
Salaries	236,078	0	59,020	87,349	89,709
Fringe Benefits	17,984	0	4,496	6,654	6,834
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	65,000	0	16,250	24,050	24,700
Life and Health Insurance	44,000	0	11,000	16,280	16,720
Workers' Compensation	6,000	0	1,500	2,220	2,280
Professional Service	0	0	0	0	0
Travel and Per Diem	0	0	0	0	0
Other Current Charges	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	369,062	0	92,266	136,553	140,243
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	369,062	0	92,266	136,553	140,243
<b>Allocation Step 1</b>					
Inbound- All Others	15,828	15,828	0	0	0
Reallocate Admin Costs		( 15,828)	3,957	5,856	6,015
1st Allocation	384,890	0	96,223	142,409	146,258
<b>Allocation Step 2</b>					
Inbound- All Others	27,133	27,133	0	0	0
Reallocate Admin Costs		( 27,133)	6,783	10,039	10,311
2nd Allocation	27,133	0	6,783	10,039	10,311
<b>Total For 00100 163 Finance - Financial System</b>					
Total Allocated	412,023	0	103,006	152,448	156,569



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	661	0.6747	649		649		649
131 City Attorney	433	0.4420	425		425		425
141 Civil Service Board	233	0.2378	229		229		229
150 City Manager's Office	504	0.5144	495		495		495
150.2 Agenda Coordination	177	0.1807	174		174		174
160 Finance - Director's Office	389	0.3971	382		382		382
161 Finance - General Accounting	229	0.2337	225		225		225
162 Finance - Treasury Management	411	0.4195	404		404		404
163 Finance - Financial System Services	123	0.1255	121		121		121
171-4 Human Resources	483	0.4930	474		474	35	509
231 Management and Budget	338	0.3450	332		332	24	356
241 GSA - Administration	503	0.5134	494		494	36	530
243 GSA - Miami Riverside Center	495	0.5053	486		486	35	521
244 GSA - Graphics	283	0.2889	278		278	20	298
246 GSA - Light Fleet	3,240	3.3071	3,182		3,182	232	3,414
247 GSA - Heavy Fleet	2,357	2.4058	2,315		2,315	169	2,484
251 Information Technology	1,608	1.6413	1,579		1,579	115	1,694
261 Procurement	405	0.4134	398		398	29	427
271 Auditor General	323	0.3297	317		317	23	340
301-3 Risk Management	1,292	1.3188	1,269		1,269	92	1,361
431 Equal Opportunity & Diversity	168	0.1715	165		165	12	177
371 Grants Administration	626	0.6390	615		615	45	660
101 MAYOR	523	0.5338	514		514	37	551
111-5 COMMISSIONERS	1,826	1.8638	1,793		1,793	131	1,924
151 NET - NEIGHBORHOOD	3,243	3.3102	3,185		3,185	232	3,417



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	605	0.6175	594		594	43	637
181-9 FIRE-RESCUE	23,342	23.8261	22,926		22,926	1,671	24,597
190-1 POLICE	10,981	11.2085	10,785		10,785	786	11,571
201-9 PUBLIC WORKS	3,722	3.7991	3,656		3,656	266	3,922
211-3 SOLID WASTE	2,496	2.5477	2,451		2,451	179	2,630
221 DEPT OF REAL ESTATE & ASSET	3,718	3.7950	3,652		3,652	266	3,918
242 GSA PROPERTY MNGT	915	0.9340	899		899	65	964
245 GSA COMMUNICATIONS SERVICES	445	0.4542	437		437	32	469
281-4 BUILDING	1,582	1.6148	1,554		1,554	113	1,667
291-8 PARKS & RECREATION	10,677	10.8982	10,487		10,487	764	11,251
342 ZONING	386	0.3940	379		379	28	407
351-5 PLANNING	1,148	1.1718	1,128		1,128	82	1,210
381 COMMUNICATIONS	620	0.6328	609		609	44	653
401 CIP	3,036	3.0989	2,982		2,982	217	3,199
441 OFFICE OF RESILIENCY AND	310	0.3164	304		304	22	326
450 HUMAN SERVICES	2,415	2.4650	2,372		2,372	173	2,545
910 CD-COMMUNITY & ECONOMIC	5,943	6.0661	5,837		5,837	425	6,262
920 CRA - COMMUNITY	1,987	2.0282	1,952		1,952	142	2,094
930 LIBERTY CITY	199	0.2031	195		195	14	209
940 VIRGINIA KEY	716	0.7308	703		703	51	754
950 CIVILIAN INVESTIGATIVE PANEL	725	0.7400	712		712	52	764
980 ND - NON DEPARTMENTAL	1,116	1.1391	1,096		1,096	80	1,176
999 OTHER	13	0.0133	13		13	1	14
SubTotal	97,970	100.0000	96,223		96,223	6,783	103,006
Total	97,970	100.0000	96,223		96,223	6,783	103,006



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	8	1.0243	1,459		1,459		1,459
131 City Attorney	13	1.6645	2,370		2,370		2,370
141 Civil Service Board	3	0.3841	547		547		547
150 City Manager's Office	8	1.0243	1,459		1,459		1,459
150.2 Agenda Coordination	3	0.3841	547		547		547
160 Finance - Director's Office	10	1.2804	1,823		1,823		1,823
161 Finance - General Accounting	27	3.4571	4,923		4,923		4,923
162 Finance - Treasury Management	22	2.8169	4,012		4,012		4,012
163 Finance - Financial System Services	2	0.2561	365		365		365
171-4 Human Resources	32	4.0973	5,835		5,835	469	6,304
231 Management and Budget	19	2.4328	3,464		3,464	278	3,742
241 GSA - Administration	6	0.7682	1,094		1,094	88	1,182
243 GSA - Miami Riverside Center	3	0.3841	547		547	44	591
244 GSA - Graphics	2	0.2561	365		365	29	394
246 GSA - Light Fleet	6	0.7682	1,094		1,094	88	1,182
247 GSA - Heavy Fleet	3	0.3841	547		547	44	591
251 Information Technology	32	4.0973	5,835		5,835	469	6,304
261 Procurement	19	2.4328	3,464		3,464	278	3,742
271 Auditor General	8	1.0243	1,459		1,459	117	1,576
301-3 Risk Management	13	1.6645	2,370		2,370	191	2,561
431 Equal Opportunity & Diversity	2	0.2561	365		365	29	394
371 Grants Administration	6	0.7682	1,094		1,094	88	1,182
101 MAYOR	4	0.5122	729		729	59	788
111-5 COMMISSIONERS	7	0.8963	1,276		1,276	103	1,379
152 CODE COMPLIANCE	22	2.8169	4,012		4,012	322	4,334



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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
181-9 FIRE-RESCUE	83	10.6274	15,134		15,134	1,216	16,350
190-1 POLICE	87	11.1400	15,863		15,863	1,277	17,140
201-9 PUBLIC WORKS	30	3.8412	5,470		5,470	440	5,910
211-3 SOLID WASTE	31	3.9693	5,653		5,653	454	6,107
221 DEPT OF REAL ESTATE & ASSET	21	2.6889	3,829		3,829	308	4,137
242 GSA PROPERTY MNGT	8	1.0243	1,459		1,459	117	1,576
245 GSA COMMUNICATIONS SERVICES	2	0.2561	365		365	29	394
281-4 BUILDING	26	3.3291	4,741		4,741	381	5,122
291-8 PARKS & RECREATION	84	10.7554	15,317		15,317	1,231	16,548
342 ZONING	8	1.0243	1,459		1,459	117	1,576
351-5 PLANNING	18	2.3047	3,282		3,282	264	3,546
381 COMMUNICATIONS	8	1.0243	1,459		1,459	117	1,576
401 CIP	41	5.2497	7,476		7,476	601	8,077
441 OFFICE OF RESILIENCY AND	2	0.2561	365		365	29	394
450 HUMAN SERVICES	15	1.9206	2,735		2,735	220	2,955
910 CD-COMMUNITY & ECONOMIC	28	3.5851	5,106		5,106	410	5,516
950 CIVILIAN INVESTIGATIVE PANEL	3	0.3841	547		547	44	591
980 ND - NON DEPARTMENTAL	6	0.7682	1,094		1,094	88	1,182
SubTotal	781	100.0000	142,409		142,409	10,039	152,448
Total	781	100.0000	142,409		142,409	10,039	152,448

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report





**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	0.2523	369		369		369
131 City Attorney	55	1.1562	1,691		1,691		1,691
141 Civil Service Board	4	0.0841	123		123		123
150 City Manager's Office	12	0.2523	369		369		369
150.2 Agenda Coordination	3	0.0631	92		92		92
160 Finance - Director's Office	10	0.2102	307		307		307
161 Finance - General Accounting	26	0.5466	799		799		799
162 Finance - Treasury Management	27	0.5676	830		830		830
163 Finance - Financial System Services	2	0.0420	61		61		61
171-4 Human Resources	36	0.7568	1,107		1,107	81	1,188
231 Management and Budget	16	0.3363	492		492	36	528
241 GSA - Administration	7	0.1472	215		215	16	231
243 GSA - Miami Riverside Center	8	0.1682	246		246	18	264
244 GSA - Graphics	4	0.0841	123		123	9	132
246 GSA - Light Fleet	33	0.6937	1,015		1,015	74	1,089
247 GSA - Heavy Fleet	33	0.6937	1,015		1,015	74	1,089
251 Information Technology	82	1.7238	2,521		2,521	184	2,705
261 Procurement	19	0.3994	584		584	43	627
271 Auditor General	8	0.1682	246		246	18	264
301-3 Risk Management	19	0.3994	584		584	43	627
431 Equal Opportunity & Diversity	3	0.0631	92		92	7	99
371 Grants Administration	10	0.2102	307		307	22	329
101 MAYOR	9	0.1892	277		277	20	297
111-5 COMMISSIONERS	35	0.7358	1,076		1,076	78	1,154
151 NET - NEIGHBORHOOD	76	1.5976	2,337		2,337	170	2,507



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	64	1.3454	1,968		1,968	143	2,111
181-9 FIRE-RESCUE	849	17.8474	26,103		26,103	1,901	28,004
190-1 POLICE	1,778	37.3762	54,667		54,667	3,979	58,646
201-9 PUBLIC WORKS	133	2.7959	4,089		4,089	298	4,387
211-3 SOLID WASTE	202	4.2464	6,211		6,211	452	6,663
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	1,445		1,445	105	1,550
242 GSA PROPERTY MNGT	39	0.8198	1,199		1,199	87	1,286
245 GSA COMMUNICATIONS SERVICES	8	0.1682	246		246	18	264
281-4 BUILDING	102	2.1442	3,136		3,136	228	3,364
291-8 PARKS & RECREATION	748	15.7242	22,998		22,998	1,674	24,672
342 ZONING	25	0.5255	769		769	56	825
351-5 PLANNING	38	0.7988	1,168		1,168	85	1,253
381 COMMUNICATIONS	15	0.3153	461		461	34	495
401 CIP	45	0.9460	1,384		1,384	101	1,485
441 OFFICE OF RESILIENCY AND	4	0.0841	123		123	9	132
450 HUMAN SERVICES	63	1.3244	1,937		1,937	141	2,078
910 CD-COMMUNITY & ECONOMIC	35	0.7358	1,076		1,076	78	1,154
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	154		154	11	165
980 ND - NON DEPARTMENTAL	8	0.1682	246		246	18	264
SubTotal	4,757	100.0000	146,258		146,258	10,311	156,569
Total	4,757	100.0000	146,258		146,258	10,311	156,569



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
121 City Clerk	2,477	649	1,459	369
131 City Attorney	4,486	425	2,370	1,691
141 Civil Service Board	899	229	547	123
150 City Manager's Office	2,323	495	1,459	369
150.2 Agenda Coordination	813	174	547	92
160 Finance - Director's Office	2,512	382	1,823	307
161 Finance - General	5,947	225	4,923	799
162 Finance - Treasury	5,246	404	4,012	830
163 Finance - Financial	547	121	365	61
171-4 Human Resources	8,001	509	6,304	1,188
231 Management and Budget	4,626	356	3,742	528
241 GSA - Administration	1,943	530	1,182	231
243 GSA - Miami Riverside	1,376	521	591	264
244 GSA - Graphics	824	298	394	132
246 GSA - Light Fleet	5,685	3,414	1,182	1,089
247 GSA - Heavy Fleet	4,164	2,484	591	1,089
251 Information Technology	10,703	1,694	6,304	2,705
261 Procurement	4,796	427	3,742	627
271 Auditor General	2,180	340	1,576	264
301-3 Risk Management	4,549	1,361	2,561	627
431 Equal Opportunity &	670	177	394	99
371 Grants Administration	2,171	660	1,182	329
101 MAYOR	1,636	551	788	297
111-5 COMMISSIONERS	4,457	1,924	1,379	1,154
151 NET - NEIGHBORHOOD	5,924	3,417	0	2,507
152 CODE COMPLIANCE	7,082	637	4,334	2,111
181-9 FIRE-RESCUE	68,951	24,597	16,350	28,004
190-1 POLICE	87,357	11,571	17,140	58,646
201-9 PUBLIC WORKS	14,219	3,922	5,910	4,387
211-3 SOLID WASTE	15,400	2,630	6,107	6,663
221 DEPT OF REAL ESTATE	9,605	3,918	4,137	1,550
242 GSA PROPERTY MNGT	3,826	964	1,576	1,286
245 GSA	1,127	469	394	264



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 163 Finance - Financial System Services**

Receiving Department	Total General Ledger (Oracle)	Systems (Oracle)	Payroll (Oracle)	
281-4 BUILDING	10,153	1,667	5,122	3,364
291-8 PARKS &	52,471	11,251	16,548	24,672
342 ZONING	2,808	407	1,576	825
351-5 PLANNING	6,009	1,210	3,546	1,253
381 COMMUNICATIONS	2,724	653	1,576	495
401 CIP	12,761	3,199	8,077	1,485
441 OFFICE OF RESILIENCY	852	326	394	132
450 HUMAN SERVICES	7,578	2,545	2,955	2,078
910 CD-COMMUNITY &	12,932	6,262	5,516	1,154
920 CRA - COMMUNITY	2,094	2,094	0	0
930 LIBERTY CITY	209	209	0	0
940 VIRGINIA KEY	754	754	0	0
950 CIVILIAN	1,520	764	591	165
980 ND - NON	2,622	1,176	1,182	264
999 OTHER	14	14	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>412,023</b>	<b>103,006</b>	<b>152,448</b>	<b>156,569</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 171-4 Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,285,287			5,285,287
Major Machinery and Equipment	( 4,180)			
Depreciation	( 11,292)			
Total Deductions:	( 15,472)			( 15,472)
Building Depreciation	24,502		24,502	
Equipment Depreciation	12,373		12,373	
131 City Attorney	267,419	125,228	392,647	
141 Civil Service Board	4,222	612	4,834	
150 City Manager's Office	25,443	3,989	29,432	
150.2 Agenda Coordination	9,974	3,117	13,091	
160 Finance - Director's Office	7,263	2,644	9,907	
161 Finance - General Accounting	155,758	34,627	190,385	
162 Finance - Treasury Management	6,132	321	6,453	
163 Finance - Financial System Services	7,416	585	8,001	
171-4 Human Resources		41,555	41,555	
243 GSA - Miami Riverside Center		103,351	103,351	
251 Information Technology		304,326	304,326	
261 Procurement		24,707	24,707	
271 Auditor General		5,635	5,635	
301-3 Risk Management		22,298	22,298	
431 Equal Opportunity & Diversity		4,789	4,789	
Total Allocated Additions:	520,502	677,784	1,198,286	1,198,286
Total To Be Allocated:	5,790,317	677,784		6,468,101



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<b>Wages &amp; Benefits</b>				
Salaries	2,896,134	0	2,606,521	289,613
Fringe Benefits	229,327	0	206,394	22,933
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	1,215,000	0	1,093,500	121,500
Life and Health Insurance	719,000	0	647,100	71,900
Workers' Compensation	94,000	0	84,600	9,400
Professional Service	15,676	0	14,108	1,568
Travel and Per Diem	10	0	9	1
Communications & Relations	0	0	0	0
Postage	1,804	0	1,624	180
Rentals and Leases	5,275	0	4,747	528
Other Current Charge	446	0	401	45
Repair and Maintenance	72,209	0	64,988	7,221
Advertising and Relations	1,001	0	901	100
Office Supplies & Minor Equipment	17,459	0	15,713	1,746
Publications, Subscriptions, & Membershi	2,474	0	2,227	247
*Major Machinery and Equipment	4,180	4,180	0	0
*Depreciation	11,292	11,292	0	0
<b>Departmental Totals</b>				
Total Expenditures	5,285,287	15,472	4,742,833	526,982
<b>Deductions</b>				
Total Deductions	( 15,472)	( 15,472)	0	0
<b>Functional Cost</b>				
Functional Cost	5,269,815	0	4,742,833	526,982
<b>Allocation Step 1</b>				
Inbound- All Others	520,502	520,502	0	0
Reallocate Admin Costs		( 520,502)	468,452	52,050
1st Allocation	5,790,317	0	5,211,285	579,032





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 171-4 Human Resources**

	Total	General & Admin	Employee Relations	Labor Relations
<hr/>				
Allocation Step 2				
Inbound- All Others	677,784	677,784	0	0
Reallocate Admin Costs		( 677,784)	610,006	67,778
2nd Allocation	677,784	0	610,006	67,778
<b>Total For 00110 171-4 Human Resources</b>				
Total Allocated	6,468,101	0	5,821,291	646,810



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	0.2523	13,146		13,146		13,146
131 City Attorney	55	1.1562	60,252		60,252		60,252
141 Civil Service Board	4	0.0841	4,382		4,382		4,382
150 City Manager's Office	12	0.2523	13,146		13,146		13,146
150.2 Agenda Coordination	3	0.0631	3,286		3,286		3,286
160 Finance - Director's Office	10	0.2102	10,955		10,955		10,955
161 Finance - General Accounting	26	0.5466	28,483		28,483		28,483
162 Finance - Treasury Management	27	0.5676	29,578		29,578		29,578
163 Finance - Financial System Services	2	0.0420	2,191		2,191		2,191
171-4 Human Resources	36	0.7568	39,438		39,438		39,438
231 Management and Budget	16	0.3363	17,528		17,528	2,136	19,664
241 GSA - Administration	7	0.1472	7,669		7,669	934	8,603
243 GSA - Miami Riverside Center	8	0.1682	8,764		8,764	1,068	9,832
244 GSA - Graphics	4	0.0841	4,382		4,382	534	4,916
246 GSA - Light Fleet	33	0.6937	36,151		36,151	4,405	40,556
247 GSA - Heavy Fleet	33	0.6937	36,151		36,151	4,405	40,556
251 Information Technology	82	1.7238	89,831		89,831	10,945	100,776
261 Procurement	19	0.3994	20,814		20,814	2,536	23,350
271 Auditor General	8	0.1682	8,764		8,764	1,068	9,832
301-3 Risk Management	19	0.3994	20,814		20,814	2,536	23,350
431 Equal Opportunity & Diversity	3	0.0631	3,286		3,286	400	3,686
371 Grants Administration	10	0.2102	10,955		10,955	1,335	12,290
101 MAYOR	9	0.1892	9,859		9,859	1,201	11,060
111-5 COMMISSIONERS	35	0.7358	38,342		38,342	4,672	43,014
151 NET - NEIGHBORHOOD	76	1.5976	83,258		83,258	10,145	93,403



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	64	1.3454	70,112		70,112	8,543	78,655
181-9 FIRE-RESCUE	849	17.8474	930,078		930,078	113,325	1,043,403
190-1 POLICE	1,778	37.3762	1,947,802		1,947,802	237,328	2,185,130
201-9 PUBLIC WORKS	133	2.7959	145,701		145,701	17,753	163,454
211-3 SOLID WASTE	202	4.2464	221,291		221,291	26,963	248,254
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	51,488		51,488	6,274	57,762
242 GSA PROPERTY MNGT	39	0.8198	42,724		42,724	5,206	47,930
245 GSA COMMUNICATIONS SERVICES	8	0.1682	8,764		8,764	1,068	9,832
281-4 BUILDING	102	2.1442	111,741		111,741	13,615	125,356
291-8 PARKS & RECREATION	748	15.7242	819,433		819,433	99,843	919,276
342 ZONING	25	0.5255	27,387		27,387	3,337	30,724
351-5 PLANNING	38	0.7988	41,629		41,629	5,072	46,701
381 COMMUNICATIONS	15	0.3153	16,432		16,432	2,002	18,434
401 CIP	45	0.9460	49,297		49,297	6,007	55,304
441 OFFICE OF RESILIENCY AND	4	0.0841	4,382		4,382	534	4,916
450 HUMAN SERVICES	63	1.3244	69,016		69,016	8,409	77,425
910 CD-COMMUNITY & ECONOMIC	35	0.7358	38,342		38,342	4,672	43,014
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	5,477		5,477	667	6,144
980 ND - NON DEPARTMENTAL	8	0.1682	8,764		8,764	1,068	9,832
SubTotal	4,757	100.0000	5,211,285		5,211,285	610,006	5,821,291
Total	4,757	100.0000	5,211,285		5,211,285	610,006	5,821,291



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 171-4 Human Resources**

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 171-4 Human Resources**

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
121 City Clerk	9	0.2350	1,361		1,361		1,361
131 City Attorney	4	0.1045	605		605		605
141 Civil Service Board	1	0.0261	151		151		151
150 City Manager's Office	3	0.0783	454		454		454
150.2 Agenda Coordination	1	0.0261	151		151		151
160 Finance - Director's Office	6	0.1567	907		907		907
161 Finance - General Accounting	24	0.6268	3,629		3,629		3,629
162 Finance - Treasury Management	24	0.6268	3,629		3,629		3,629
163 Finance - Financial System Services	2	0.0522	302		302		302
171-4 Human Resources	14	0.3656	2,117		2,117		2,117
231 Management and Budget	5	0.1306	756		756	91	847
241 GSA - Administration	4	0.1045	605		605	72	677
243 GSA - Miami Riverside Center	9	0.2350	1,361		1,361	163	1,524
244 GSA - Graphics	5	0.1306	756		756	91	847
246 GSA - Light Fleet	34	0.8880	5,142		5,142	616	5,758
247 GSA - Heavy Fleet	35	0.9141	5,293		5,293	634	5,927
251 Information Technology	76	1.9849	11,493		11,493	1,377	12,870
261 Procurement	13	0.3395	1,966		1,966	236	2,202
301-3 Risk Management	15	0.3917	2,268		2,268	272	2,540
371 Grants Administration	22	0.5746	3,327		3,327	399	3,726
151 NET - NEIGHBORHOOD	59	1.5409	8,922		8,922	1,069	9,991
152 CODE COMPLIANCE	57	1.4886	8,620		8,620	1,033	9,653
181-9 FIRE-RESCUE	817	21.3372	123,549		123,549	14,802	138,351
190-1 POLICE	1,642	42.8834	248,309		248,309	29,750	278,059
201-9 PUBLIC WORKS	127	3.3168	19,205		19,205	2,301	21,506



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	5.1449	29,791		29,791	3,569	33,360
221 DEPT OF REAL ESTATE & ASSET	45	1.1752	6,805		6,805	815	7,620
242 GSA PROPERTY MNGT	37	0.9663	5,595		5,595	670	6,265
245 GSA COMMUNICATIONS SERVICES	9	0.2350	1,361		1,361	163	1,524
281-4 BUILDING	79	2.0632	11,947		11,947	1,431	13,378
291-8 PARKS & RECREATION	283	7.3910	42,796		42,796	5,127	47,923
342 ZONING	17	0.4440	2,571		2,571	308	2,879
351-5 PLANNING	38	0.9924	5,746		5,746	688	6,434
381 COMMUNICATIONS	13	0.3395	1,966		1,966	236	2,202
401 CIP	35	0.9141	5,293		5,293	634	5,927
441 OFFICE OF RESILIENCY AND	2	0.0522	302		302	36	338
910 CD-COMMUNITY & ECONOMIC	61	1.5931	9,225		9,225	1,105	10,330
950 CIVILIAN INVESTIGATIVE PANEL	4	0.1045	605		605	72	677
999 OTHER	1	0.0261	151		151	18	169
SubTotal	3,829	100.0000	579,032		579,032	67,778	646,810
Total	3,829	100.0000	579,032		579,032	67,778	646,810

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
121 City Clerk	14,507	13,146	1,361
131 City Attorney	60,857	60,252	605
141 Civil Service Board	4,533	4,382	151
150 City Manager's Office	13,600	13,146	454
150.2 Agenda Coordination	3,437	3,286	151
160 Finance - Director's Office	11,862	10,955	907
161 Finance - General	32,112	28,483	3,629
162 Finance - Treasury	33,207	29,578	3,629
163 Finance - Financial	2,493	2,191	302
171-4 Human Resources	41,555	39,438	2,117
231 Management and Budget	20,511	19,664	847
241 GSA - Administration	9,280	8,603	677
243 GSA - Miami Riverside	11,356	9,832	1,524
244 GSA - Graphics	5,763	4,916	847
246 GSA - Light Fleet	46,314	40,556	5,758
247 GSA - Heavy Fleet	46,483	40,556	5,927
251 Information Technology	113,646	100,776	12,870
261 Procurement	25,552	23,350	2,202
271 Auditor General	9,832	9,832	0
301-3 Risk Management	25,890	23,350	2,540
431 Equal Opportunity &	3,686	3,686	0
371 Grants Administration	16,016	12,290	3,726
101 MAYOR	11,060	11,060	0
111-5 COMMISSIONERS	43,014	43,014	0
151 NET - NEIGHBORHOOD	103,394	93,403	9,991
152 CODE COMPLIANCE	88,308	78,655	9,653
181-9 FIRE-RESCUE	1,181,754	1,043,403	138,351
190-1 POLICE	2,463,189	2,185,130	278,059
201-9 PUBLIC WORKS	184,960	163,454	21,506
211-3 SOLID WASTE	281,614	248,254	33,360
221 DEPT OF REAL ESTATE	65,382	57,762	7,620
242 GSA PROPERTY MNGT	54,195	47,930	6,265
245 GSA	11,356	9,832	1,524



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 171-4 Human Resources**

Receiving Department	Total	Employee Relations	Labor Relations
281-4 BUILDING	138,734	125,356	13,378
291-8 PARKS &	967,199	919,276	47,923
342 ZONING	33,603	30,724	2,879
351-5 PLANNING	53,135	46,701	6,434
381 COMMUNICATIONS	20,636	18,434	2,202
401 CIP	61,231	55,304	5,927
441 OFFICE OF RESILIENCY	5,254	4,916	338
450 HUMAN SERVICES	77,425	77,425	0
910 CD-COMMUNITY &	53,344	43,014	10,330
950 CIVILIAN	6,821	6,144	677
980 ND - NON	9,832	9,832	0
999 OTHER	169	0	169
Direct Billed	0	0	0
<b>Total</b>	<b>6,468,101</b>	<b>5,821,291</b>	<b>646,810</b>





**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 231 Management and Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,717,331			3,717,331
Major Machinery and Equipment	( 5,816)			
Capital Outlay	0			
Depreciation	( 5,691)			
Total Deductions:	( 11,507)			( 11,507)
Building Depreciation	6,812		6,812	
Equipment Depreciation	6,325		6,325	
131 City Attorney	118,954	55,704	174,658	
141 Civil Service Board	1,877	272	2,149	
150 City Manager's Office	11,308	1,773	13,081	
150.2 Agenda Coordination	26,929	8,417	35,346	
160 Finance - Director's Office	3,228	1,175	4,403	
161 Finance - General Accounting	11,131	1,924	13,055	
162 Finance - Treasury Management	4,291	224	4,515	
163 Finance - Financial System Services	4,288	338	4,626	
171-4 Human Resources	18,284	2,227	20,511	
243 GSA - Miami Riverside Center		28,564	28,564	
251 Information Technology		175,030	175,030	
261 Procurement		22,087	22,087	
271 Auditor General		3,088	3,088	
301-3 Risk Management		9,735	9,735	
431 Equal Opportunity & Diversity		2,128	2,128	
Total Allocated Additions:	213,427	312,686	526,113	526,113
Total To Be Allocated:	3,919,251	312,686		4,231,937



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<b>Wages &amp; Benefits</b>			
Salaries	1,586,951	0	1,586,951
Fringe Benefits	138,524	0	138,524
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	557,000	0	557,000
Life and Health Insurance	305,000	0	305,000
Workers' Compensation	28,000	0	28,000
Professional Service	40,314	0	40,314
Travel and Per Diem	980	0	980
Postage	430	0	430
Rentals and Leases	2,175	0	2,175
Insurance	0	0	0
Repair and Maintenance	34,000	0	34,000
Printing and Graphics	0	0	0
Other Current Charge	4,549	0	4,549
Office Supplies & Minor Equipment	4,688	0	4,688
Publications, Subscriptions, & Membershi	3,148	0	3,148
Transfer and Others	1,000,065	0	1,000,065
*Major Machinery and Equipment	5,816	5,816	0
*Capital Outlay	0	0	0
*Depreciation	5,691	5,691	0
<b>Departmental Totals</b>			
Total Expenditures	3,717,331	11,507	3,705,824
<b>Deductions</b>			
Total Deductions	( 11,507)	( 11,507)	0
<b>Functional Cost</b>			
Functional Cost	3,705,824	0	3,705,824
<b>Allocation Step 1</b>			
Inbound- All Others	213,427	213,427	0
Reallocate Admin Costs		( 213,427)	213,427
1st Allocation	3,919,251	0	3,919,251



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 231 Management and Budget**

	Total	General & Admin	Budget Requests
<hr/>			
Allocation Step 2			
Inbound- All Others	312,686	312,686	0
Reallocate Admin Costs		( 312,686)	312,686
2nd Allocation	312,686	0	312,686
<b>Total For 00120 231 Management and Budget</b>			
Total Allocated	4,231,937	0	4,231,937



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 231 Management and Budget**

Activity - Budget Requests

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
131 City Attorney	1	0.3077	12,059		12,059		12,059
160 Finance - Director's Office	1	0.3077	12,059		12,059		12,059
251 Information Technology	1	0.3077	12,059		12,059	968	13,027
261 Procurement	2	0.6154	24,118		24,118	1,936	26,054
431 Equal Opportunity & Diversity	1	0.3077	12,059		12,059	968	13,027
371 Grants Administration	2	0.6154	24,118		24,118	1,936	26,054
152 CODE COMPLIANCE	2	0.6154	24,118		24,118	1,936	26,054
181-9 FIRE-RESCUE	51	15.6923	615,021		615,021	49,371	664,392
190-1 POLICE	228	70.1536	2,749,509		2,749,509	220,722	2,970,231
211-3 SOLID WASTE	2	0.6154	24,118		24,118	1,936	26,054
221 DEPT OF REAL ESTATE & ASSET	2	0.6154	24,118		24,118	1,936	26,054
281-4 BUILDING	2	0.6154	24,118		24,118	1,936	26,054
291-8 PARKS & RECREATION	13	4.0000	156,770		156,770	12,585	169,355
351-5 PLANNING	3	0.9231	36,178		36,178	2,904	39,082
401 CIP	4	1.2308	48,237		48,237	3,872	52,109
441 OFFICE OF RESILIENCY AND	3	0.9231	36,178		36,178	2,904	39,082
450 HUMAN SERVICES	6	1.8462	72,355		72,355	5,808	78,163
910 CD-COMMUNITY & ECONOMIC	1	0.3077	12,059		12,059	968	13,027
SubTotal	325	100.0000	3,919,251		3,919,251	312,686	4,231,937
Total	325	100.0000	3,919,251		3,919,251	312,686	4,231,937

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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 Report Output Prepared By CITY OF MIAMI, FLORIDA

**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 231 Management and Budget**

Receiving Department	Total	Budget Requests
131 City Attorney	12,059	12,059
160 Finance - Director's Office	12,059	12,059
251 Information Technology	13,027	13,027
261 Procurement	26,054	26,054
431 Equal Opportunity &	13,027	13,027
371 Grants Administration	26,054	26,054
152 CODE COMPLIANCE	26,054	26,054
181-9 FIRE-RESCUE	664,392	664,392
190-1 POLICE	2,970,231	2,970,231
211-3 SOLID WASTE	26,054	26,054
221 DEPT OF REAL ESTATE	26,054	26,054
281-4 BUILDING	26,054	26,054
291-8 PARKS &	169,355	169,355
351-5 PLANNING	39,082	39,082
401 CIP	52,109	52,109
441 OFFICE OF RESILIENCY	39,082	39,082
450 HUMAN SERVICES	78,163	78,163
910 CD-COMMUNITY &	13,027	13,027
Direct Billed	0	0
<b>Total</b>	<b>4,231,937</b>	<b>4,231,937</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 241 GSA - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,365,526			18,365,526
Major Machinery and Equipment	( 26,225)			
Capital Outlay	( 183,002)			
Transfer and Others	( 14,053,223)			
Depreciation	( 604,122)			
Total Deductions:	( 14,866,572)			( 14,866,572)
Building Depreciation	1,520		1,520	
Equipment Depreciation	355,687		355,687	
131 City Attorney	7,639	3,577	11,216	
141 Civil Service Board	821	119	940	
150 City Manager's Office	4,947	776	5,723	
150.2 Agenda Coordination	997	312	1,309	
160 Finance - Director's Office	1,412	514	1,926	
161 Finance - General Accounting	16,662	3,000	19,662	
162 Finance - Treasury Management	6,386	334	6,720	
163 Finance - Financial System Services	1,803	140	1,943	
171-4 Human Resources	8,274	1,006	9,280	
243 GSA - Miami Riverside Center		13,784	13,784	
244 GSA - Graphics		7	7	
246 GSA - Light Fleet		609,777	609,777	
247 GSA - Heavy Fleet		379,407	379,407	
251 Information Technology		349,081	349,081	
261 Procurement		20,185	20,185	
271 Auditor General		1,638	1,638	
301-3 Risk Management		16,091	16,091	
431 Equal Opportunity & Diversity		931	931	





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .2 - Costs To Be Allocated  
 For Department 241 GSA - Administration**

Total Allocated Additions:	406,148	1,400,679	1,806,827	1,806,827
Total To Be Allocated:	3,905,102	1,400,679		5,305,781



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<b>Wages &amp; Benefits</b>			
Salaries	841,709	0	841,709
Fringe Benefits	67,972	0	67,972
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	241,000	0	241,000
Life and Health Insurance	131,000	0	131,000
Workers' Compensation	48,000	0	48,000
Professional Service	19,248	0	19,248
Travel and Per Diem	0	0	0
Communications & Relations	2,362	0	2,362
Postage	42	0	42
Utility Services	74,520	0	74,520
Rentals and Leases	1,147	0	1,147
Insurance	1,566,000	0	1,566,000
Repair and Maintenance	452,051	0	452,051
Other Current Charge	906	0	906
Office Supplies & Minor Equipment	5,623	0	5,623
Other Materials & Supplies	47,374	0	47,374
*Major Machinery and Equipment	26,225	26,225	0
*Capital Outlay	183,002	183,002	0
*Transfer and Others	14,053,223	14,053,223	0
*Depreciation	604,122	604,122	0
<b>Departmental Totals</b>			
Total Expenditures	18,365,526	14,866,572	3,498,954
<b>Deductions</b>			
Total Deductions	( 14,866,572)	( 14,866,572)	0
<b>Functional Cost</b>			
	3,498,954	0	3,498,954



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 241 GSA - Administration**

	Total	General & Admin	Direction and Leadership
<b>Allocation Step 1</b>			
Inbound- All Others	406,148	406,148	0
Reallocate Admin Costs		( 406,148)	406,148
1st Allocation	3,905,102	0	3,905,102
<b>Allocation Step 2</b>			
Inbound- All Others	1,400,679	1,400,679	0
Reallocate Admin Costs		( 1,400,679)	1,400,679
2nd Allocation	1,400,679	0	1,400,679
<b>Total For 00130 241 GSA - Administration</b>			
Total Allocated	5,305,781	0	5,305,781



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	6.4000	249,927		249,927	89,643	339,570
244 GSA - Graphics	4	3.2000	124,963		124,963	44,822	169,785
246 GSA - Light Fleet	33	26.4000	1,030,947		1,030,947	369,779	1,400,726
247 GSA - Heavy Fleet	33	26.4000	1,030,947		1,030,947	369,779	1,400,726
242 GSA PROPERTY MNGT	39	31.2000	1,218,391		1,218,391	437,013	1,655,404
245 GSA COMMUNICATIONS SERVICES	8	6.4000	249,927		249,927	89,643	339,570
SubTotal	125	100.0000	3,905,102		3,905,102	1,400,679	5,305,781
Total	125	100.0000	3,905,102		3,905,102	1,400,679	5,305,781

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 241 GSA - Administration**

Receiving Department	Total Direction and Leadership	
243 GSA - Miami Riverside	339,570	339,570
244 GSA - Graphics	169,785	169,785
246 GSA - Light Fleet	1,400,726	1,400,726
247 GSA - Heavy Fleet	1,400,726	1,400,726
242 GSA PROPERTY MNGT	1,655,404	1,655,404
245 GSA	339,570	339,570
Direct Billed	0	0
<b>Total</b>	<b>5,305,781</b>	<b>5,305,781</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .2 - Costs To Be Allocated**  
**For Department 243 GSA - Miami Riverside Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,131,021			2,131,021
Major Machinery and Equipment	( 8,183)			
Capital Outlay	( 210,798)			
Depreciation	( 63,920)			
Total Deductions:	( 282,901)			( 282,901)
Building Depreciation	12,204		12,204	
Equipment Depreciation	15,278		15,278	
141 Civil Service Board	938	136	1,074	
150 City Manager's Office	5,654	886	6,540	
160 Finance - Director's Office	1,614	588	2,202	
161 Finance - General Accounting	14,791	2,542	17,333	
162 Finance - Treasury Management	6,284	329	6,613	
163 Finance - Financial System Services	1,279	97	1,376	
171-4 Human Resources	10,125	1,231	11,356	
241 GSA - Administration	249,927	89,643	339,570	
243 GSA - Miami Riverside Center		50,938	50,938	
244 GSA - Graphics		69	69	
251 Information Technology		3,525	3,525	
261 Procurement		27,874	27,874	
271 Auditor General		810	810	
301-3 Risk Management		4,868	4,868	
431 Equal Opportunity & Diversity		1,064	1,064	
Total Allocated Additions:	318,094	184,600	502,694	502,694
Total To Be Allocated:	2,166,214	184,600		2,350,814

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<b>Wages &amp; Benefits</b>				
Salaries	416,387	158,227	208,194	49,966
Fringe Benefits	32,179	12,228	16,090	3,861
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	185,000	70,300	92,500	22,200
Life and Health Insurance	153,000	58,140	76,500	18,360
Workers' Compensation	30,000	11,400	15,000	3,600
Professional Service	552,262	209,860	276,131	66,271
Utility Services	409,662	155,672	204,831	49,159
Rentals and Leases	2,074	788	1,037	249
Repair and Maintenance	64,143	24,374	32,072	7,697
Other Current Charges	216	82	108	26
Office Supplies & Minor Equipment	969	368	485	116
Other Materials & Supplies	1,018	387	509	122
Publications, Subscriptions, & Membershi	1,210	460	605	145
*Major Machinery and Equipment	8,183	8,183	0	0
*Capital Outlay	210,798	210,798	0	0
*Depreciation	63,920	63,920	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,131,021	985,187	924,062	221,772
<b>Deductions</b>				
Total Deductions	( 282,901)	( 282,901)	0	0
<b>Functional Cost</b>				
Functional Cost	1,848,120	702,286	924,062	221,772
<b>Allocation Step 1</b>				
Inbound- All Others	318,094	318,094	0	0
Reallocate Admin Costs		( 1,020,380)	822,890	197,490
1st Allocation	2,166,214	0	1,746,952	419,262





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 243 GSA - Miami Riverside Center**

	Total	General & Admin	MRC Operations	Mail Operations
<b>Allocation Step 2</b>				
Inbound- All Others	184,600	184,600	0	0
Reallocate Admin Costs		( 184,600)	148,871	35,729
2nd Allocation	184,600	0	148,871	35,729
<b>Total For 00140 243 GSA - Miami Riverside</b>				
Total Allocated	2,350,814	0	1,895,823	454,991



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	7.2368	126,423		126,423		126,423
141 Civil Service Board	1,144	0.7189	12,559		12,559		12,559
150 City Manager's Office	5,694	3.5782	62,509		62,509		62,509
150.2 Agenda Coordination	275	0.1728	3,019		3,019		3,019
160 Finance - Director's Office	1,371	0.8617	15,053		15,053		15,053
161 Finance - General Accounting	10,055	6.3188	110,386		110,386		110,386
162 Finance - Treasury Management	4,113	2.5850	45,158		45,158		45,158
163 Finance - Financial System Services	914	0.5744	10,035		10,035		10,035
171-4 Human Resources	9,316	5.8543	102,271		102,271		102,271
231 Management and Budget	2,590	1.6276	28,433		28,433		28,433
241 GSA - Administration	578	0.3632	6,345		6,345		6,345
243 GSA - Miami Riverside Center	4,640	2.9158	50,938		50,938		50,938
251 Information Technology	11,964	7.5183	131,341		131,341	16,657	147,998
261 Procurement	2,621	1.6471	28,773		28,773	3,649	32,422
271 Auditor General	5,161	3.2432	56,657		56,657	7,186	63,843
301-3 Risk Management	2,907	1.8268	31,913		31,913	4,047	35,960
431 Equal Opportunity & Diversity	952	0.5982	10,451		10,451	1,325	11,776
371 Grants Administration	1,624	1.0205	17,828		17,828	2,261	20,089
152 CODE COMPLIANCE	2,436	1.5308	26,742		26,742	3,392	30,134
181-9 FIRE-RESCUE	11,459	7.2009	125,797		125,797	15,954	141,751
190-1 POLICE	2,800	1.7595	30,738		30,738	3,898	34,636
201-9 PUBLIC WORKS	8,388	5.2711	92,084		92,084	11,679	103,763
221 DEPT OF REAL ESTATE & ASSET	7,708	4.8438	84,618		84,618	10,732	95,350
281-4 BUILDING	21,151	13.2914	232,197		232,197	29,449	261,646
291-8 PARKS & RECREATION	4,110	2.5828	45,120		45,120	5,722	50,842



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	3.5090	61,301		61,301	7,775	69,076
351-5 PLANNING	8,082	5.0788	88,724		88,724	11,253	99,977
381 COMMUNICATIONS	2,456	1.5434	26,962		26,962	3,419	30,381
401 CIP	7,522	4.7269	82,577		82,577	10,473	93,050
SubTotal	159,132	100.0000	1,746,952		1,746,952	148,871	1,895,823
Total	159,132	100.0000	1,746,952		1,746,952	148,871	1,895,823

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	4,212	1.7807	7,466	-4,213	3,253		3,253
131 City Attorney	15	0.0064	27	-15	12		12
141 Civil Service Board	16	0.0071	30	-17	13		13
150 City Manager's Office	547	0.2314	970	-547	423		423
160 Finance - Director's Office	9,552	4.0378	16,929	-9,553	7,376		7,376
162 Finance - Treasury Management	8,542	3.6110	15,139	-8,543	6,596		6,596
171-4 Human Resources	1,397	0.5907	2,477	-1,397	1,080		1,080
231 Management and Budget	170	0.0719	301	-170	131		131
241 GSA - Administration	9,632	4.0716	17,071	-9,632	7,439		7,439
251 Information Technology	2	0.0012	5	-3	2		2
261 Procurement	491	0.2078	871	-492	379	87	466
271 Auditor General	1	0.0004	2	-1	1		1
301-3 Risk Management	5,417	2.2901	9,602	-5,418	4,184	956	5,140
431 Equal Opportunity & Diversity	22	0.0096	40	-23	17	4	21
101 MAYOR	139	0.0591	248	-140	108	25	133
111-5 COMMISSIONERS	379	0.1604	672	-379	293	67	360
151 NET - NEIGHBORHOOD	57	0.0242	102	-57	45	10	55
152 CODE COMPLIANCE	52,435	22.1644	92,926	-52,435	40,491	9,252	49,743
181-9 FIRE-RESCUE	11,066	4.6778	19,612	-11,067	8,545	1,953	10,498
190-1 POLICE	39,543	16.7149	70,079	-39,543	30,536	6,977	37,513
201-9 PUBLIC WORKS	904	0.3825	1,604	-905	699	160	859
211-3 SOLID WASTE	7,178	3.0343	12,722	-7,179	5,543	1,267	6,810
221 DEPT OF REAL ESTATE & ASSET	3,007	1.2714	5,330	-3,008	2,322	531	2,853
281-4 BUILDING	11,201	4.7347	19,851	-11,201	8,650	1,976	10,626
291-8 PARKS & RECREATION	3,133	1.3246	5,554	-3,134	2,420	553	2,973



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	20	0.0085	36	-20	16	4	20
351-5 PLANNING	44,374	18.7568	78,640	-44,374	34,266	7,830	42,096
381 COMMUNICATIONS	0			-329	-329		-329
401 CIP	3,485	1.4731	6,176	-3,485	2,691	615	3,306
910 CD-COMMUNITY & ECONOMIC	5,015	2.1202	8,889	-5,016	3,873	885	4,758
920 CRA - COMMUNITY	214	0.0907	380	-215	165	38	203
940 VIRGINIA KEY	58	0.0247	103	-58	45	10	55
950 CIVILIAN INVESTIGATIVE PANEL	188	0.0798	335	-189	146	33	179
960 PENSION	14,147	5.9802	25,073	-14,148	10,925	2,496	13,421
SubTotal	236,575	100.0000	419,262	-236,906	182,356	35,729	218,085
Direct Billed				236,906	236,906		236,906
Total	236,575	100.0000	419,262		419,262	35,729	454,991

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
121 City Clerk	3,253	0	3,253
131 City Attorney	126,435	126,423	12
141 Civil Service Board	12,572	12,559	13
150 City Manager's Office	62,932	62,509	423
150.2 Agenda Coordination	3,019	3,019	0
160 Finance - Director's Office	22,429	15,053	7,376
161 Finance - General	110,386	110,386	0
162 Finance - Treasury	51,754	45,158	6,596
163 Finance - Financial	10,035	10,035	0
171-4 Human Resources	103,351	102,271	1,080
231 Management and Budget	28,564	28,433	131
241 GSA - Administration	13,784	6,345	7,439
243 GSA - Miami Riverside	50,938	50,938	0
251 Information Technology	148,000	147,998	2
261 Procurement	32,888	32,422	466
271 Auditor General	63,844	63,843	1
301-3 Risk Management	41,100	35,960	5,140
431 Equal Opportunity &	11,797	11,776	21
371 Grants Administration	20,089	20,089	0
101 MAYOR	133	0	133
111-5 COMMISSIONERS	360	0	360
151 NET - NEIGHBORHOOD	55	0	55
152 CODE COMPLIANCE	79,877	30,134	49,743
181-9 FIRE-RESCUE	152,249	141,751	10,498
190-1 POLICE	72,149	34,636	37,513
201-9 PUBLIC WORKS	104,622	103,763	859
211-3 SOLID WASTE	6,810	0	6,810
221 DEPT OF REAL ESTATE	98,203	95,350	2,853
281-4 BUILDING	272,272	261,646	10,626
291-8 PARKS &	53,815	50,842	2,973
342 ZONING	69,096	69,076	20
351-5 PLANNING	142,073	99,977	42,096
381 COMMUNICATIONS	30,052	30,381	( 329)



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 243 GSA - Miami Riverside Center**

Receiving Department	Total	MRC Operations	Mail Operations
401 CIP	96,356	93,050	3,306
910 CD-COMMUNITY &	4,758	0	4,758
920 CRA - COMMUNITY	203	0	203
940 VIRGINIA KEY	55	0	55
950 CIVILIAN	179	0	179
960 PENSION	13,421	0	13,421
Direct Billed	236,906	0	236,906
<b>Total</b>	<b>2,350,814</b>	<b>1,895,823</b>	<b>454,991</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 244 GSA - Graphics**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	733,538			733,538
Major Machinery and Equipment	( 14,687)			
Depreciation	( 31,601)			
Total Deductions:	( 46,288)			( 46,288)
Equipment Depreciation	31,313		31,313	
141 Civil Service Board	469	68	537	
150 City Manager's Office	2,827	443	3,270	
160 Finance - Director's Office	807	294	1,101	
161 Finance - General Accounting	7,795	1,397	9,192	
162 Finance - Treasury Management	3,593	188	3,781	
163 Finance - Financial System Services	766	58	824	
171-4 Human Resources	5,138	625	5,763	
241 GSA - Administration	124,963	44,822	169,785	
251 Information Technology		14,580	14,580	
261 Procurement		14,373	14,373	
271 Auditor General		633	633	
301-3 Risk Management		2,433	2,433	
431 Equal Opportunity & Diversity		532	532	
Total Allocated Additions:	177,671	80,446	258,117	258,117
Total To Be Allocated:	864,921	80,446		945,367



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
<b>Wages &amp; Benefits</b>			
Salaries	325,429	0	325,429
Fringe Benefits	24,311	0	24,311
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	153,000	0	153,000
Life and Health Insurance	87,000	0	87,000
Workers' Compensation	25,000	0	25,000
Professional Service	27,062	0	27,062
Travel and Per Diem	0	0	0
Rentals and Leases	684	0	684
Repair and Maintenance	7,886	0	7,886
Printing and Graphics	28,346	0	28,346
Office Supplies & Minor Equipment	1,487	0	1,487
Other Materials and Supplies	0	0	0
Publications, Subscriptions, & Membershi	7,045	0	7,045
*Major Machinery and Equipment	14,687	14,687	0
*Depreciation	31,601	31,601	0
<b>Departmental Totals</b>			
Total Expenditures	733,538	46,288	687,250
<b>Deductions</b>			
Total Deductions	( 46,288)	( 46,288)	0
<b>Functional Cost</b>			
Functional Cost	687,250	0	687,250
<b>Allocation Step 1</b>			
Inbound- All Others	177,671	177,671	0
Reallocate Admin Costs		( 177,671)	177,671
1st Allocation	864,921	0	864,921



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 244 GSA - Graphics**

	Total	General & Admin	Graphics Services
<hr/>			
Allocation Step 2			
Inbound- All Others	80,446	80,446	0
Reallocate Admin Costs		( 80,446)	80,446
2nd Allocation	80,446	0	80,446
Total For 00150 244 GSA - Graphics			
Total Allocated	945,367	0	945,367



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	292	0.0931	805	-292	513		513
131 City Attorney	112	0.0359	310	-113	197		197
150 City Manager's Office	1,851	0.5898	5,101	-1,852	3,249		3,249
150.2 Agenda Coordination	114	0.0365	315	-114	201		201
160 Finance - Director's Office	502	0.1601	1,384	-503	881		881
161 Finance - General Accounting	57	0.0182	157	-57	100		100
163 Finance - Financial System Services	1,025	0.3265	2,824	-1,025	1,799		1,799
241 GSA - Administration	4	0.0013	11	-4	7		7
243 GSA - Miami Riverside Center	39	0.0125	108	-39	69		69
246 GSA - Light Fleet	1,533	0.4883	4,224	-1,533	2,691	398	3,089
247 GSA - Heavy Fleet	216	0.0689	596	-216	380	56	436
251 Information Technology	216	0.0689	596	-216	380	56	436
261 Procurement	986	0.3141	2,717	-986	1,731	256	1,987
301-3 Risk Management	56	0.0179	155	-56	99	15	114
431 Equal Opportunity & Diversity	22	0.0070	61	-22	39	6	45
371 Grants Administration	33	0.0107	93	-34	59	9	68
101 MAYOR	169	0.0539	466	-169	297	44	341
111-5 COMMISSIONERS	21,452	6.8327	59,098	-21,453	37,645	5,568	43,213
151 NET - NEIGHBORHOOD	327	0.1042	902	-327	575	85	660
152 CODE COMPLIANCE	1,145	0.3648	3,155	-1,145	2,010	297	2,307
181-9 FIRE-RESCUE	259,693	82.7121	715,398	-259,694	455,704	67,396	523,100
190-1 POLICE	10,353	3.2976	28,521	-10,353	18,168	2,687	20,855
201-9 PUBLIC WORKS	493	0.1571	1,358	-493	865	128	993
211-3 SOLID WASTE	2,849	0.9076	7,850	-2,850	5,000	740	5,740
221 DEPT OF REAL ESTATE & ASSET	714	0.2275	1,967	-714	1,253	185	1,438



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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
242 GSA PROPERTY MNGT	520	0.1657	1,433	-520	913	135	1,048
281-4 BUILDING	1,465	0.4669	4,038	-1,466	2,572	380	2,952
291-8 PARKS & RECREATION	2,770	0.8825	7,633	-2,771	4,862	719	5,581
342 ZONING	215	0.0685	593	-215	378	56	434
351-5 PLANNING	644	0.2054	1,776	-645	1,131	167	1,298
381 COMMUNICATIONS	314	0.1001	866	-314	552	82	634
401 CIP	238	0.0760	657	-239	418	62	480
441 OFFICE OF RESILIENCY AND	962	0.3066	2,651	-963	1,688	250	1,938
450 HUMAN SERVICES	432	0.1377	1,191	-432	759	112	871
910 CD-COMMUNITY & ECONOMIC	2,145	0.6834	5,911	-2,146	3,765	557	4,322
SubTotal	313,972	100.0000	864,921	-313,971	550,950	80,446	631,396
Direct Billed				313,971	313,971		313,971
Total	313,972	100.0000	864,921		864,921	80,446	945,367

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
121 City Clerk	513	513
131 City Attorney	197	197
150 City Manager's Office	3,249	3,249
150.2 Agenda Coordination	201	201
160 Finance - Director's Office	881	881
161 Finance - General	100	100
163 Finance - Financial	1,799	1,799
241 GSA - Administration	7	7
243 GSA - Miami Riverside	69	69
246 GSA - Light Fleet	3,089	3,089
247 GSA - Heavy Fleet	436	436
251 Information Technology	436	436
261 Procurement	1,987	1,987
301-3 Risk Management	114	114
431 Equal Opportunity &	45	45
371 Grants Administration	68	68
101 MAYOR	341	341
111-5 COMMISSIONERS	43,213	43,213
151 NET - NEIGHBORHOOD	660	660
152 CODE COMPLIANCE	2,307	2,307
181-9 FIRE-RESCUE	523,100	523,100
190-1 POLICE	20,855	20,855
201-9 PUBLIC WORKS	993	993
211-3 SOLID WASTE	5,740	5,740
221 DEPT OF REAL ESTATE	1,438	1,438
242 GSA PROPERTY MNGT	1,048	1,048
281-4 BUILDING	2,952	2,952
291-8 PARKS &	5,581	5,581
342 ZONING	434	434
351-5 PLANNING	1,298	1,298
381 COMMUNICATIONS	634	634
401 CIP	480	480
441 OFFICE OF RESILIENCY	1,938	1,938



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 244 GSA - Graphics**

Receiving Department	Total	Graphics Services
450 HUMAN SERVICES	871	871
910 CD-COMMUNITY &	4,322	4,322
Direct Billed	313,971	313,971
Total	<u>945,367</u>	<u>945,367</u>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 246 GSA - Light Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,150,941			13,150,941
Major Machinery and Equipment	( 5,114,969)			
Depreciation	( 2,071,332)			
Total Deductions:	( 7,186,301)			( 7,186,301)
Equipment Depreciation	8,116,192		8,116,192	
141 Civil Service Board	3,870	561	4,431	
150 City Manager's Office	23,323	3,656	26,979	
160 Finance - Director's Office	6,658	2,424	9,082	
161 Finance - General Accounting	202,757	35,588	238,345	
162 Finance - Treasury Management	41,133	2,151	43,284	
163 Finance - Financial System Services	5,291	394	5,685	
171-4 Human Resources	41,293	5,021	46,314	
241 GSA - Administration	1,030,947	369,779	1,400,726	
244 GSA - Graphics	2,691	398	3,089	
251 Information Technology		12,978	12,978	
261 Procurement		102,350	102,350	
271 Auditor General		3,960	3,960	
301-3 Risk Management		20,078	20,078	
431 Equal Opportunity & Diversity		4,390	4,390	
Total Allocated Additions:	9,474,155	563,728	10,037,883	10,037,883
Total To Be Allocated:	15,438,795	563,728		16,002,523



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<b>Wages &amp; Benefits</b>			
Salaries	2,035,474	0	2,035,474
Fringe Benefits	174,408	0	174,408
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	943,000	0	943,000
Life and Health Insurance	687,000	0	687,000
Workers' Compensation	155,000	0	155,000
Professional Service	78,215	0	78,215
Travel and Per Diem	2,523	0	2,523
Rentals and Leases	1,368	0	1,368
Repair and Maintenance	1,837,807	0	1,837,807
Other Current Charge	1,000	0	1,000
Office Supplies & Minor Equipment	8,180	0	8,180
Other Materials & Supplies	15,777	0	15,777
Publications, Subscriptions, & Membershi	24,888	0	24,888
*Major Machinery and Equipment	5,114,969	5,114,969	0
*Depreciation	2,071,332	2,071,332	0
<b>Departmental Totals</b>			
Total Expenditures	13,150,941	7,186,301	5,964,640
<b>Deductions</b>			
Total Deductions	( 7,186,301)	( 7,186,301)	0
<b>Functional Cost</b>			
Functional Cost	5,964,640	0	5,964,640
<b>Allocation Step 1</b>			
Inbound- All Others	9,474,155	9,474,155	0
Reallocate Admin Costs		( 9,474,155)	9,474,155
1st Allocation	15,438,795	0	15,438,795



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 246 GSA - Light Fleet**

	Total	General & Admin	Light Fleet & Small Equip
<hr/>			
Allocation Step 2			
Inbound- All Others	563,728	563,728	0
Reallocate Admin Costs		( 563,728)	563,728
2nd Allocation	563,728	0	563,728
<b>Total For 00160 246 GSA - Light Fleet</b>			
Total Allocated	16,002,523	0	16,002,523



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	568	0.0159	2,455	-568	1,887		1,887
141 Civil Service Board	1,478	0.0414	6,387	-1,479	4,908		4,908
241 GSA - Administration	183,665	5.1393	793,443	-183,666	609,777		609,777
251 Information Technology	7,972	0.2231	34,441	-7,972	26,469	1,327	27,796
261 Procurement	665	0.0186	2,876	-666	2,210	111	2,321
301-3 Risk Management	1,954	0.0547	8,441	-1,954	6,487	325	6,812
101 MAYOR	8,969	0.2510	38,749	-8,969	29,780	1,492	31,272
111-5 COMMISSIONERS	14,599	0.4085	63,069	-14,599	48,470	2,429	50,899
151 NET - NEIGHBORHOOD	242	0.0068	1,050	-243	807	40	847
152 CODE COMPLIANCE	107,255	3.0012	463,348	-107,255	356,093	17,846	373,939
181-9 FIRE-RESCUE	326,814	9.1448	1,411,853	-326,815	1,085,038	54,378	1,139,416
190-1 POLICE	2,032,098	56.8617	8,778,752	-2,032,099	6,746,653	338,116	7,084,769
201-9 PUBLIC WORKS	149,706	4.1890	646,737	-149,706	497,031	24,909	521,940
211-3 SOLID WASTE	183,238	5.1273	791,596	-183,238	608,358	30,488	638,846
221 DEPT OF REAL ESTATE & ASSET	2,424	0.0678	10,472	-2,424	8,048	403	8,451
281-4 BUILDING	46,028	1.2880	198,847	-46,029	152,818	7,659	160,477
291-8 PARKS & RECREATION	434,156	12.1484	1,875,573	-434,156	1,441,417	72,238	1,513,655
351-5 PLANNING	823	0.0231	3,560	-824	2,736	137	2,873
381 COMMUNICATIONS	4,249	0.1189	18,359	-4,250	14,109	707	14,816
401 CIP	6,765	0.1893	29,229	-6,766	22,463	1,126	23,589
450 HUMAN SERVICES	2,931	0.0820	12,666	-2,932	9,734	488	10,222
910 CD-COMMUNITY & ECONOMIC	3,474	0.0972	15,010	-3,475	11,535	578	12,113
920 CRA - COMMUNITY	588	0.0165	2,541	-588	1,953	98	2,051
980 ND - NON DEPARTMENTAL	52,758	1.4763	227,918	-52,758	175,160	8,778	183,938
999 OTHER	329	0.0092	1,423	-329	1,094	55	1,149



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .4 - Detail Activity Allocations  
 For Department 246 GSA - Light Fleet**

Activity - Light Fleet & Small Equip

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	3,573,760	100.0000	15,438,795	-3,573,760	11,865,035	563,728	12,428,763
Direct Billed				3,573,760	3,573,760		3,573,760
Total	3,573,760	100.0000	15,438,795		15,438,795	563,728	16,002,523

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
131 City Attorney	1,887	1,887
141 Civil Service Board	4,908	4,908
241 GSA - Administration	609,777	609,777
251 Information Technology	27,796	27,796
261 Procurement	2,321	2,321
301-3 Risk Management	6,812	6,812
101 MAYOR	31,272	31,272
111-5 COMMISSIONERS	50,899	50,899
151 NET - NEIGHBORHOOD	847	847
152 CODE COMPLIANCE	373,939	373,939
181-9 FIRE-RESCUE	1,139,416	1,139,416
190-1 POLICE	7,084,769	7,084,769
201-9 PUBLIC WORKS	521,940	521,940
211-3 SOLID WASTE	638,846	638,846
221 DEPT OF REAL ESTATE	8,451	8,451
281-4 BUILDING	160,477	160,477
291-8 PARKS &	1,513,655	1,513,655
351-5 PLANNING	2,873	2,873
381 COMMUNICATIONS	14,816	14,816
401 CIP	23,589	23,589
450 HUMAN SERVICES	10,222	10,222
910 CD-COMMUNITY &	12,113	12,113
920 CRA - COMMUNITY	2,051	2,051
980 ND - NON	183,938	183,938
999 OTHER	1,149	1,149
Direct Billed	3,573,760	3,573,760



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**Schedule .5 - Allocation Summary**  
**For Department 246 GSA - Light Fleet**

Receiving Department	Total	Light Fleet & Small
Total	16,002,523	16,002,523



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 247 GSA - Heavy Fleet**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,165,625			15,165,625
Major Machinery and Equipment	( 6,538,081)			
Depreciation	( 570,058)			
Total Deductions:	( 7,108,139)			( 7,108,139)
141 Civil Service Board	3,870	561	4,431	
150 City Manager's Office	23,323	3,656	26,979	
160 Finance - Director's Office	6,658	2,424	9,082	
161 Finance - General Accounting	100,076	16,826	116,902	
162 Finance - Treasury Management	30,052	1,571	31,623	
163 Finance - Financial System Services	3,877	287	4,164	
171-4 Human Resources	41,444	5,039	46,483	
241 GSA - Administration	1,030,947	369,779	1,400,726	
244 GSA - Graphics	380	56	436	
251 Information Technology		14,900	14,900	
261 Procurement		72,734	72,734	
271 Auditor General		4,170	4,170	
301-3 Risk Management		20,078	20,078	
431 Equal Opportunity & Diversity		4,390	4,390	
Total Allocated Additions:	1,240,627	516,471	1,757,098	1,757,098
Total To Be Allocated:	9,298,113	516,471		9,814,584

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<b>Wages &amp; Benefits</b>			
Salaries	2,143,218	0	2,143,218
Fringe Benefits	194,818	0	194,818
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	1,006,000	0	1,006,000
Life and Health Insurance	731,000	0	731,000
Workers' Compensation	163,000	0	163,000
Professional Service	16,965	0	16,965
Travel and Per Diem	0	0	0
Utility Services	3,673	0	3,673
Rentals and Leases	684	0	684
Repair and Maintenance	2,232,380	0	2,232,380
Other Current Charge	4,560	0	4,560
Office Supplies & Minor Equipment	8,921	0	8,921
Other Materials & Supplies	1,521,339	0	1,521,339
Publications, Subscriptions, & Membershi	30,928	0	30,928
*Major Machinery and Equipment	6,538,081	6,538,081	0
*Depreciation	570,058	570,058	0
<b>Departmental Totals</b>			
Total Expenditures	15,165,625	7,108,139	8,057,486
<b>Deductions</b>			
Total Deductions	( 7,108,139)	( 7,108,139)	0
<b>Functional Cost</b>			
Functional Cost	8,057,486	0	8,057,486
<b>Allocation Step 1</b>			
Inbound- All Others	1,240,627	1,240,627	0
Reallocate Admin Costs	( 1,240,627)	( 1,240,627)	1,240,627
1st Allocation	9,298,113	0	9,298,113



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 247 GSA - Heavy Fleet**

	Total	General & Admin	Heavy Fleet
<hr/>			
Allocation Step 2			
Inbound- All Others	516,471	516,471	0
Reallocate Admin Costs		( 516,471)	516,471
2nd Allocation	516,471	0	516,471
<b>Total For 00170 247 GSA - Heavy Fleet</b>			
<hr/> Total Allocated	<hr/> 9,814,584	<hr/> 0	<hr/> 9,814,584



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	706,923	11.6833	1,086,331	-706,924	379,407		379,407
181-9 FIRE-RESCUE	5,823	0.0962	8,949	-5,823	3,126	563	3,689
190-1 POLICE	93,857	1.5512	144,231	-93,858	50,373	9,071	59,444
201-9 PUBLIC WORKS	1,185,631	19.5950	1,821,962	-1,185,632	636,330	114,590	750,920
211-3 SOLID WASTE	3,912,057	64.6547	6,011,663	-3,912,058	2,099,605	378,097	2,477,702
291-8 PARKS & RECREATION	146,402	2.4196	224,977	-146,402	78,575	14,150	92,725
SubTotal	6,050,696	100.0000	9,298,113	-6,050,697	3,247,416	516,471	3,763,887
Direct Billed				6,050,697	6,050,697		6,050,697
Total	6,050,696	100.0000	9,298,113		9,298,113	516,471	9,814,584

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 247 GSA - Heavy Fleet**

Receiving Department	Total	Heavy Fleet
241 GSA - Administration	379,407	379,407
181-9 FIRE-RESCUE	3,689	3,689
190-1 POLICE	59,444	59,444
201-9 PUBLIC WORKS	750,920	750,920
211-3 SOLID WASTE	2,477,702	2,477,702
291-8 PARKS &	92,725	92,725
Direct Billed	6,050,697	6,050,697
<b>Total</b>	<b>9,814,584</b>	<b>9,814,584</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 251 Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,319,151			16,319,151
Transfer and Others	( 251,112)			
Major Machinery and Equipment	( 289,306)			
Depreciation	( 1,026,846)			
Total Deductions:	( 1,567,264)			( 1,567,264)
Building Depreciation	31,467		31,467	
Equipment Depreciation	725,609		725,609	
121 City Clerk	2,958	2,294	5,252	
131 City Attorney	18,148	8,499	26,647	
141 Civil Service Board	9,617	1,393	11,010	
150 City Manager's Office	57,953	9,085	67,038	
160 Finance - Director's Office	16,543	6,023	22,566	
161 Finance - General Accounting	81,776	14,775	96,551	
162 Finance - Treasury Management	20,531	1,073	21,604	
163 Finance - Financial System Services	9,935	768	10,703	
171-4 Human Resources	101,324	12,322	113,646	
231 Management and Budget	12,059	968	13,027	
243 GSA - Miami Riverside Center	131,343	16,657	148,000	
244 GSA - Graphics	380	56	436	
246 GSA - Light Fleet	26,469	1,327	27,796	
251 Information Technology		1,770,912	1,770,912	
261 Procurement		85,088	85,088	
271 Auditor General		15,553	15,553	
301-3 Risk Management		50,042	50,042	
431 Equal Opportunity & Diversity		10,908	10,908	
Total Allocated Additions:	1,246,112	2,007,743	3,253,855	3,253,855



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 251 Information Technology**

Total To Be Allocated:

<u>15,997,999</u>	<u>2,007,743</u>	<u>18,005,742</u>
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**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
<b>Wages &amp; Benefits</b>					
Salaries	7,993,712	639,497	3,517,234	1,518,805	2,318,176
Fringe Benefits	640,328	51,226	281,745	121,662	185,695
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	3,288,000	263,040	1,446,720	624,720	953,520
Life and Health Insurance	1,591,000	127,280	700,040	302,290	461,390
Workers' Compensation	116,000	9,280	51,040	22,040	33,640
Professional Service	703,337	56,267	309,468	133,634	203,968
Travel and Per Diem	60,448	4,836	26,597	11,485	17,530
Communications & Relations	52,329	4,186	23,025	9,943	15,175
Postage	3	0	1	1	1
Rentals and Leases	1,659	133	730	315	481
Insurance	0	0	0	0	0
Repair and Maintenance	218,160	17,453	95,991	41,450	63,266
Advertising and Relations	0	0	0	0	0
Other Current Charges	3,444	276	1,515	654	999
Office Supplies & Minor Equipment	24,595	1,968	10,821	4,673	7,133
Publications, Subscriptions, & Membershi	58,872	4,710	25,903	11,186	17,073
*Transfer and Others	251,112	251,112	0	0	0
*Major Machinery and Equipment	289,306	289,306	0	0	0
*Depreciation	1,026,846	1,026,846	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	16,319,151	2,747,416	6,490,830	2,802,858	4,278,047
<b>Deductions</b>					
Total Deductions	( 1,567,264)	( 1,567,264)	0	0	0
<b>Functional Cost</b>					
Functional Cost	14,751,887	1,180,152	6,490,830	2,802,858	4,278,047
<b>Allocation Step 1</b>					
Inbound- All Others	1,246,112	1,246,112	0	0	0
Reallocate Admin Costs		( 2,426,264)	1,160,387	501,077	764,800
1st Allocation	15,997,999	0	7,651,217	3,303,935	5,042,847



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 251 Information Technology**

	Total	General & Admin	IT System Operations	Telecommunications	Customer Service
<b>Allocation Step 2</b>					
Inbound- All Others	2,007,743	2,007,743	0	0	0
Reallocate Admin Costs		( 2,007,743)	960,225	414,643	632,875
2nd Allocation	2,007,743	0	960,225	414,643	632,875
<b>Total For 00180 251 Information Technology</b>					
Total Allocated	18,005,742	0	8,611,442	3,718,578	5,675,722



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	17	0.8038	61,499		61,499		61,499
131 City Attorney	70	3.3097	253,232		253,232		253,232
141 Civil Service Board	6	0.2837	21,706		21,706		21,706
150 City Manager's Office	32	1.5130	115,763		115,763		115,763
150.2 Agenda Coordination	4	0.1891	14,470		14,470		14,470
160 Finance - Director's Office	96	4.5390	347,289		347,289		347,289
171-4 Human Resources	40	1.8913	144,704		144,704		144,704
231 Management and Budget	27	1.2766	97,675		97,675		97,675
241 GSA - Administration	60	2.8369	217,056		217,056		217,056
251 Information Technology	198	9.3617	716,284		716,284		716,284
261 Procurement	83	3.9244	300,261		300,261	50,926	351,187
271 Auditor General	9	0.4255	32,558		32,558	5,522	38,080
301-3 Risk Management	46	2.1749	166,409		166,409	28,224	194,633
431 Equal Opportunity & Diversity	4	0.1891	14,470		14,470	2,454	16,924
371 Grants Administration	17	0.8038	61,499		61,499	10,431	71,930
101 MAYOR	13	0.6147	47,029		47,029	7,976	55,005
111-5 COMMISSIONERS	30	1.4184	108,528		108,528	18,407	126,935
151 NET - NEIGHBORHOOD	57	2.6950	206,203		206,203	34,973	241,176
152 CODE COMPLIANCE	124	5.8629	448,582		448,582	76,082	524,664
181-9 FIRE-RESCUE	396	18.7234	1,432,568		1,432,568	242,971	1,675,539
190-1 POLICE	21	0.9929	75,970		75,970	12,885	88,855
201-9 PUBLIC WORKS	35	1.6548	126,616		126,616	21,475	148,091
211-3 SOLID WASTE	22	1.0402	79,587		79,587	13,498	93,085
221 DEPT OF REAL ESTATE & ASSET	39	1.8440	141,086		141,086	23,929	165,015
281-4 BUILDING	239	11.3002	864,606		864,606	146,641	1,011,247



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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
291-8 PARKS & RECREATION	175	8.2742	633,079		633,079	107,373	740,452
342 ZONING	2	0.0946	7,235		7,235	1,227	8,462
351-5 PLANNING	66	3.1206	238,761		238,761	40,495	279,256
381 COMMUNICATIONS	18	0.8511	65,117		65,117	11,044	76,161
401 CIP	53	2.5059	191,733		191,733	32,519	224,252
450 HUMAN SERVICES	13	0.6147	47,029		47,029	7,976	55,005
910 CD-COMMUNITY & ECONOMIC	33	1.5603	119,381		119,381	20,248	139,629
920 CRA - COMMUNITY	20	0.9456	72,352		72,352	12,271	84,623
930 LIBERTY CITY	3	0.1418	10,853		10,853	1,841	12,694
940 VIRGINIA KEY	31	1.4657	112,145		112,145	19,020	131,165
950 CIVILIAN INVESTIGATIVE PANEL	6	0.2837	21,706		21,706	3,681	25,387
970 COMPONENT UNITS	10	0.4728	36,176		36,176	6,136	42,312
SubTotal	2,115	100.0000	7,651,217		7,651,217	960,225	8,611,442
Total	2,115	100.0000	7,651,217		7,651,217	960,225	8,611,442

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	0.6403	21,155		21,155		21,155
131 City Attorney	73	2.7495	90,843		90,843		90,843
141 Civil Service Board	4	0.1507	4,978		4,978		4,978
150 City Manager's Office	36	1.3559	44,799		44,799		44,799
150.2 Agenda Coordination	3	0.1130	3,733		3,733		3,733
160 Finance - Director's Office	6	0.2260	7,467		7,467		7,467
161 Finance - General Accounting	36	1.3559	44,799		44,799		44,799
162 Finance - Treasury Management	27	1.0169	33,599		33,599		33,599
171-4 Human Resources	46	1.7326	57,243		57,243		57,243
231 Management and Budget	18	0.6780	22,400		22,400		22,400
241 GSA - Administration	90	3.3898	111,998		111,998		111,998
251 Information Technology	101	3.8041	125,686		125,686		125,686
261 Procurement	17	0.6403	21,155		21,155	3,207	24,362
271 Auditor General	7	0.2637	8,711		8,711	1,321	10,032
301-3 Risk Management	20	0.7533	24,888		24,888	3,773	28,661
431 Equal Opportunity & Diversity	3	0.1130	3,733		3,733	566	4,299
371 Grants Administration	11	0.4143	13,689		13,689	2,075	15,764
101 MAYOR	23	0.8663	28,622		28,622	4,339	32,961
111-5 COMMISSIONERS	82	3.0885	102,042		102,042	15,469	117,511
151 NET - NEIGHBORHOOD	40	1.5066	49,777		49,777	7,546	57,323
152 CODE COMPLIANCE	20	0.7533	24,888		24,888	3,773	28,661
181-9 FIRE-RESCUE	385	14.5009	479,102		479,102	72,629	551,731
190-1 POLICE	942	35.4803	1,172,242		1,172,242	177,703	1,349,945
201-9 PUBLIC WORKS	66	2.4859	82,132		82,132	12,451	94,583
211-3 SOLID WASTE	42	1.5819	52,266		52,266	7,923	60,189



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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
221 DEPT OF REAL ESTATE & ASSET	37	1.3936	46,044		46,044	6,980	53,024
281-4 BUILDING	68	2.5612	84,621		84,621	12,828	97,449
291-8 PARKS & RECREATION	191	7.1940	237,684		237,684	36,031	273,715
351-5 PLANNING	72	2.7119	89,598		89,598	13,582	103,180
381 COMMUNICATIONS	6	0.2260	7,467		7,467	1,132	8,599
401 CIP	55	2.0716	68,443		68,443	10,376	78,819
450 HUMAN SERVICES	16	0.6026	19,911		19,911	3,018	22,929
910 CD-COMMUNITY & ECONOMIC	39	1.4689	48,532		48,532	7,357	55,889
920 CRA - COMMUNITY	25	0.9416	31,111		31,111	4,716	35,827
930 LIBERTY CITY	5	0.1883	6,222		6,222	943	7,165
940 VIRGINIA KEY	14	0.5273	17,422		17,422	2,641	20,063
950 CIVILIAN INVESTIGATIVE PANEL	8	0.3013	9,955		9,955	1,509	11,464
980 ND - NON DEPARTMENTAL	4	0.1507	4,978		4,978	755	5,733
SubTotal	2,655	100.0000	3,303,935		3,303,935	414,643	3,718,578
Total	2,655	100.0000	3,303,935		3,303,935	414,643	3,718,578

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	329	1.0453	52,712		52,712		52,712
131 City Attorney	1,974	6.2716	316,269		316,269		316,269
141 Civil Service Board	60	0.1906	9,613		9,613		9,613
150 City Manager's Office	286	0.9087	45,822		45,822		45,822
150.2 Agenda Coordination	68	0.2160	10,895		10,895		10,895
160 Finance - Director's Office	188	0.5973	30,121		30,121		30,121
161 Finance - General Accounting	571	1.8141	91,484		91,484		91,484
162 Finance - Treasury Management	376	1.1946	60,242		60,242		60,242
163 Finance - Financial System Services	42	0.1334	6,729		6,729		6,729
171-4 Human Resources	639	2.0302	102,379		102,379		102,379
231 Management and Budget	343	1.0898	54,955		54,955		54,955
241 GSA - Administration	125	0.3971	20,027		20,027		20,027
243 GSA - Miami Riverside Center	22	0.0699	3,525		3,525		3,525
244 GSA - Graphics	91	0.2891	14,580		14,580		14,580
246 GSA - Light Fleet	81	0.2573	12,978		12,978		12,978
247 GSA - Heavy Fleet	93	0.2955	14,900		14,900		14,900
251 Information Technology	5,798	18.4210	928,942		928,942		928,942
261 Procurement	461	1.4647	73,860		73,860	14,309	88,169
271 Auditor General	129	0.4098	20,668		20,668	4,004	24,672
301-3 Risk Management	420	1.3344	67,291		67,291	13,037	80,328
431 Equal Opportunity & Diversity	51	0.1620	8,171		8,171	1,583	9,754
371 Grants Administration	252	0.8006	40,375		40,375	7,822	48,197
101 MAYOR	184	0.5846	29,480		29,480	5,711	35,191
111-5 COMMISSIONERS	930	2.9547	149,002		149,002	28,867	177,869
151 NET - NEIGHBORHOOD	13	0.0413	2,083		2,083	404	2,487



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	1,256	3.9905	201,233		201,233	38,986	240,219
181-9 FIRE-RESCUE	3,717	11.8094	595,529		595,529	115,375	710,904
201-9 PUBLIC WORKS	1,573	4.9976	252,022		252,022	48,826	300,848
211-3 SOLID WASTE	823	2.6148	131,859		131,859	25,546	157,405
221 DEPT OF REAL ESTATE & ASSET	383	1.2168	61,363		61,363	11,888	73,251
242 GSA PROPERTY MNGT	56	0.1779	8,972		8,972	1,738	10,710
245 GSA COMMUNICATIONS SERVICES	64	0.2033	10,254		10,254	1,987	12,241
281-4 BUILDING	2,025	6.4337	324,441		324,441	62,856	387,297
291-8 PARKS & RECREATION	2,020	6.4178	323,639		323,639	62,701	386,340
342 ZONING	836	2.6561	133,942		133,942	25,949	159,891
351-5 PLANNING	1,444	4.5878	231,354		231,354	44,822	276,176
381 COMMUNICATIONS	101	0.3209	16,182		16,182	3,135	19,317
401 CIP	1,162	3.6918	186,173		186,173	36,069	222,242
441 OFFICE OF RESILIENCY AND	2	0.0064	320		320	62	382
450 HUMAN SERVICES	566	1.7983	90,683		90,683	17,569	108,252
910 CD-COMMUNITY & ECONOMIC	467	1.4837	74,822		74,822	14,496	89,318
920 CRA - COMMUNITY	223	0.7085	35,729		35,729	6,922	42,651
930 LIBERTY CITY	59	0.1875	9,453		9,453	1,831	11,284
940 VIRGINIA KEY	94	0.2987	15,060		15,060	2,918	17,978
950 CIVILIAN INVESTIGATIVE PANEL	121	0.3844	19,386		19,386	3,756	23,142
970 COMPONENT UNITS	13	0.0413	2,083		2,083	404	2,487
980 ND - NON DEPARTMENTAL	944	2.9992	151,245		151,245	29,302	180,547
SubTotal	31,475	100.0000	5,042,847		5,042,847	632,875	5,675,722
Total	31,475	100.0000	5,042,847		5,042,847	632,875	5,675,722





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .5 - Allocation Summary  
For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
121 City Clerk	135,366	61,499	21,155	52,712
131 City Attorney	660,344	253,232	90,843	316,269
141 Civil Service Board	36,297	21,706	4,978	9,613
150 City Manager's Office	206,384	115,763	44,799	45,822
150.2 Agenda Coordination	29,098	14,470	3,733	10,895
160 Finance - Director's Office	384,877	347,289	7,467	30,121
161 Finance - General	136,283	0	44,799	91,484
162 Finance - Treasury	93,841	0	33,599	60,242
163 Finance - Financial	6,729	0	0	6,729
171-4 Human Resources	304,326	144,704	57,243	102,379
231 Management and Budget	175,030	97,675	22,400	54,955
241 GSA - Administration	349,081	217,056	111,998	20,027
243 GSA - Miami Riverside	3,525	0	0	3,525
244 GSA - Graphics	14,580	0	0	14,580
246 GSA - Light Fleet	12,978	0	0	12,978
247 GSA - Heavy Fleet	14,900	0	0	14,900
251 Information Technology	1,770,912	716,284	125,686	928,942
261 Procurement	463,718	351,187	24,362	88,169
271 Auditor General	72,784	38,080	10,032	24,672
301-3 Risk Management	303,622	194,633	28,661	80,328
431 Equal Opportunity &	30,977	16,924	4,299	9,754
371 Grants Administration	135,891	71,930	15,764	48,197
101 MAYOR	123,157	55,005	32,961	35,191
111-5 COMMISSIONERS	422,315	126,935	117,511	177,869
151 NET - NEIGHBORHOOD	300,986	241,176	57,323	2,487
152 CODE COMPLIANCE	793,544	524,664	28,661	240,219
181-9 FIRE-RESCUE	2,938,174	1,675,539	551,731	710,904
190-1 POLICE	1,438,800	88,855	1,349,945	0
201-9 PUBLIC WORKS	543,522	148,091	94,583	300,848
211-3 SOLID WASTE	310,679	93,085	60,189	157,405
221 DEPT OF REAL ESTATE	291,290	165,015	53,024	73,251
242 GSA PROPERTY MNGT	10,710	0	0	10,710
245 GSA	12,241	0	0	12,241



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 251 Information Technology**

Receiving Department	Total	IT System Operations	Telecommunications	Customer Service
281-4 BUILDING	1,495,993	1,011,247	97,449	387,297
291-8 PARKS &	1,400,507	740,452	273,715	386,340
342 ZONING	168,353	8,462	0	159,891
351-5 PLANNING	658,612	279,256	103,180	276,176
381 COMMUNICATIONS	104,077	76,161	8,599	19,317
401 CIP	525,313	224,252	78,819	222,242
441 OFFICE OF RESILIENCY	382	0	0	382
450 HUMAN SERVICES	186,186	55,005	22,929	108,252
910 CD-COMMUNITY &	284,836	139,629	55,889	89,318
920 CRA - COMMUNITY	163,101	84,623	35,827	42,651
930 LIBERTY CITY	31,143	12,694	7,165	11,284
940 VIRGINIA KEY	169,206	131,165	20,063	17,978
950 CIVILIAN	59,993	25,387	11,464	23,142
970 COMPONENT UNITS	44,799	42,312	0	2,487
980 ND - NON	186,280	0	5,733	180,547
Direct Billed	0	0	0	0
<b>Total</b>	<b>18,005,742</b>	<b>8,611,442</b>	<b>3,718,578</b>	<b>5,675,722</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 261 Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,869,842			2,869,842
Major Machinery and Equipment	( 29,809)			
Depreciation	( 9,298)			
Total Deductions:	( 39,107)			( 39,107)
Building Depreciation	6,894		6,894	
Equipment Depreciation	9,299		9,299	
131 City Attorney	136,405	63,876	200,281	
141 Civil Service Board	2,228	323	2,551	
150 City Manager's Office	13,428	2,105	15,533	
150.2 Agenda Coordination	10,971	3,429	14,400	
160 Finance - Director's Office	3,833	1,396	5,229	
161 Finance - General Accounting	14,387	2,461	16,848	
162 Finance - Treasury Management	5,163	270	5,433	
163 Finance - Financial System Services	4,446	350	4,796	
171-4 Human Resources	22,780	2,772	25,552	
231 Management and Budget	24,118	1,936	26,054	
243 GSA - Miami Riverside Center	29,152	3,736	32,888	
244 GSA - Graphics	1,731	256	1,987	
246 GSA - Light Fleet	2,210	111	2,321	
251 Information Technology	395,276	68,442	463,718	
261 Procurement		8,157	8,157	
271 Auditor General		3,044	3,044	
301-3 Risk Management		11,583	11,583	
431 Equal Opportunity & Diversity		2,528	2,528	
Total Allocated Additions:	682,321	176,775	859,096	859,096
Total To Be Allocated:	3,513,056	176,775		3,689,831



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<b>Wages &amp; Benefits</b>				
Salaries	1,564,259	250,281	1,235,765	78,213
Fringe Benefits	137,477	21,996	108,607	6,874
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	550,000	88,000	434,500	27,500
Life and Health Insurance	349,000	55,840	275,710	17,450
Workers' Compensation	40,000	6,400	31,600	2,000
Professional Service	12,000	1,920	9,480	600
Travel and Per Diem	255	41	201	13
Postage	324	52	256	16
Rentals and Leases	2,451	392	1,936	123
Repair and Maintenance	38,000	6,080	30,020	1,900
Advertising and Relations	34,205	5,473	27,022	1,710
Office Supplies & Minor Equipment	17,801	2,848	14,063	890
Publications, Subscriptions, & Membershi	74,963	11,994	59,221	3,748
*Major Machinery and Equipment	29,809	29,809	0	0
Transfer and Others	10,000	1,600	7,900	500
*Depreciation	9,298	9,298	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,869,842	492,024	2,236,281	141,537
<b>Deductions</b>				
Total Deductions	( 39,107)	( 39,107)	0	0
<b>Functional Cost</b>				
Functional Cost	2,830,735	452,917	2,236,281	141,537
<b>Allocation Step 1</b>				
Inbound- All Others	682,321	682,321	0	0
Reallocate Admin Costs		( 1,135,238)	1,067,664	67,574
1st Allocation	3,513,056	0	3,303,945	209,111



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 261 Procurement**

	Total	General & Admin	Purchasing	P-Card & Surplus
<hr/>				
Allocation Step 2				
Inbound- All Others	176,775	176,775	0	0
Reallocate Admin Costs		( 176,775)	166,253	10,522
2nd Allocation	176,775	0	166,253	10,522
<b>Total For 00190 261 Procurement</b>				
<hr/> Total Allocated	<hr/> 3,689,831	<hr/> 0	<hr/> 3,470,198	<hr/> 219,633



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	27	0.3559	11,759		11,759		11,759
	131 City Attorney	31	0.4086	13,502		13,502		13,502
	141 Civil Service Board	3	0.0395	1,307		1,307		1,307
	150 City Manager's Office	172	2.2673	74,912		74,912		74,912
	150.2 Agenda Coordination	4	0.0527	1,742		1,742		1,742
	160 Finance - Director's Office	55	0.7250	23,954		23,954		23,954
	161 Finance - General Accounting	9	0.1186	3,920		3,920		3,920
	162 Finance - Treasury Management	41	0.5405	17,857		17,857		17,857
	171-4 Human Resources	55	0.7250	23,954		23,954		23,954
	231 Management and Budget	25	0.3296	10,888		10,888		10,888
	243 GSA - Miami Riverside Center	64	0.8437	27,874		27,874		27,874
	244 GSA - Graphics	33	0.4350	14,373		14,373		14,373
	246 GSA - Light Fleet	235	3.0978	102,350		102,350		102,350
	247 GSA - Heavy Fleet	167	2.2014	72,734		72,734		72,734
	251 Information Technology	185	2.4387	80,573		80,573		80,573
	261 Procurement	17	0.2241	7,404		7,404		7,404
	271 Auditor General	14	0.1846	6,097		6,097	360	6,457
	301-3 Risk Management	36	0.4746	15,679		15,679	926	16,605
	431 Equal Opportunity & Diversity	7	0.0923	3,049		3,049	180	3,229
	371 Grants Administration	136	1.7928	59,232		59,232	3,498	62,730
	101 MAYOR	73	0.9623	31,794		31,794	1,878	33,672
	111-5 COMMISSIONERS	305	4.0206	132,837		132,837	7,846	140,683
	152 CODE COMPLIANCE	34	0.4482	14,808		14,808	875	15,683
	181-9 FIRE-RESCUE	1,592	20.9860	693,367		693,367	40,952	734,319
	190-1 POLICE	1,076	14.1840	468,632		468,632	27,679	496,311





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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
201-9 PUBLIC WORKS	36	0.4746	15,679		15,679	926	16,605
211-3 SOLID WASTE	143	1.8851	62,281		62,281	3,679	65,960
221 DEPT OF REAL ESTATE & ASSET	349	4.6006	152,001		152,001	8,978	160,979
242 GSA PROPERTY MNGT	390	5.1410	169,857		169,857	10,032	179,889
281-4 BUILDING	163	2.1487	70,992		70,992	4,193	75,185
291-8 PARKS & RECREATION	1,256	16.5568	547,028		547,028	32,309	579,337
342 ZONING	37	0.4877	16,115		16,115	952	17,067
351-5 PLANNING	42	0.5537	18,292		18,292	1,080	19,372
381 COMMUNICATIONS	78	1.0282	33,971		33,971	2,006	35,977
401 CIP	76	1.0018	33,100		33,100	1,955	35,055
441 OFFICE OF RESILIENCY AND	13	0.1714	5,662		5,662	334	5,996
450 HUMAN SERVICES	115	1.5160	50,086		50,086	2,958	53,044
910 CD-COMMUNITY & ECONOMIC	86	1.1337	37,456		37,456	2,212	39,668
920 CRA - COMMUNITY	37	0.4877	16,115		16,115	952	17,067
930 LIBERTY CITY	8	0.1055	3,484		3,484	206	3,690
940 VIRGINIA KEY	302	3.9810	131,531		131,531	7,769	139,300
950 CIVILIAN INVESTIGATIVE PANEL	26	0.3427	11,324		11,324	669	11,993
980 ND - NON DEPARTMENTAL	33	0.4350	14,373		14,373	849	15,222
SubTotal	7,586	100.0000	3,303,945		3,303,945	166,253	3,470,198
Total	7,586	100.0000	3,303,945		3,303,945	166,253	3,470,198

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	36	0.7621	1,594		1,594		1,594
131 City Attorney	150	3.1753	6,640		6,640		6,640
150 City Manager's Office	193	4.0855	8,543		8,543		8,543
150.2 Agenda Coordination	1	0.0212	44		44		44
160 Finance - Director's Office	3	0.0635	133		133		133
161 Finance - General Accounting	19	0.4022	841		841		841
162 Finance - Treasury Management	15	0.3175	664		664		664
171-4 Human Resources	17	0.3599	753		753		753
231 Management and Budget	253	5.3556	11,199		11,199		11,199
241 GSA - Administration	456	9.6528	20,185		20,185		20,185
251 Information Technology	102	2.1592	4,515		4,515		4,515
261 Procurement	17	0.3599	753		753		753
271 Auditor General	40	0.8467	1,771		1,771	122	1,893
301-3 Risk Management	169	3.5775	7,481		7,481	514	7,995
431 Equal Opportunity & Diversity	3	0.0635	133		133	9	142
371 Grants Administration	19	0.4022	841		841	58	899
151 NET - NEIGHBORHOOD	19	0.4022	841		841	58	899
152 CODE COMPLIANCE	51	1.0796	2,258		2,258	155	2,413
181-9 FIRE-RESCUE	1,375	29.1067	60,863		60,863	4,178	65,041
190-1 POLICE	354	7.4936	15,670		15,670	1,076	16,746
201-9 PUBLIC WORKS	161	3.4081	7,127		7,127	489	7,616
211-3 SOLID WASTE	48	1.0161	2,125		2,125	146	2,271
221 DEPT OF REAL ESTATE & ASSET	160	3.3870	7,083		7,083	486	7,569
281-4 BUILDING	50	1.0584	2,213		2,213	152	2,365
291-8 PARKS & RECREATION	375	7.9382	16,600		16,600	1,140	17,740



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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
342 ZONING	12	0.2540	531		531	36	567
351-5 PLANNING	57	1.2066	2,523		2,523	173	2,696
381 COMMUNICATIONS	146	3.0906	6,463		6,463	444	6,907
401 CIP	45	0.9526	1,992		1,992	137	2,129
441 OFFICE OF RESILIENCY AND	39	0.8256	1,726		1,726	119	1,845
450 HUMAN SERVICES	238	5.0381	10,535		10,535	723	11,258
910 CD-COMMUNITY & ECONOMIC	18	0.3810	797		797	55	852
920 CRA - COMMUNITY	45	0.9526	1,992		1,992	137	2,129
950 CIVILIAN INVESTIGATIVE PANEL	38	0.8044	1,682		1,682	115	1,797
SubTotal	4,724	100.0000	209,111		209,111	10,522	219,633
Total	4,724	100.0000	209,111		209,111	10,522	219,633

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
121 City Clerk	13,353	11,759	1,594
131 City Attorney	20,142	13,502	6,640
141 Civil Service Board	1,307	1,307	0
150 City Manager's Office	83,455	74,912	8,543
150.2 Agenda Coordination	1,786	1,742	44
160 Finance - Director's Office	24,087	23,954	133
161 Finance - General	4,761	3,920	841
162 Finance - Treasury	18,521	17,857	664
171-4 Human Resources	24,707	23,954	753
231 Management and Budget	22,087	10,888	11,199
241 GSA - Administration	20,185	0	20,185
243 GSA - Miami Riverside	27,874	27,874	0
244 GSA - Graphics	14,373	14,373	0
246 GSA - Light Fleet	102,350	102,350	0
247 GSA - Heavy Fleet	72,734	72,734	0
251 Information Technology	85,088	80,573	4,515
261 Procurement	8,157	7,404	753
271 Auditor General	8,350	6,457	1,893
301-3 Risk Management	24,600	16,605	7,995
431 Equal Opportunity &	3,371	3,229	142
371 Grants Administration	63,629	62,730	899
101 MAYOR	33,672	33,672	0
111-5 COMMISSIONERS	140,683	140,683	0
151 NET - NEIGHBORHOOD	899	0	899
152 CODE COMPLIANCE	18,096	15,683	2,413
181-9 FIRE-RESCUE	799,360	734,319	65,041
190-1 POLICE	513,057	496,311	16,746
201-9 PUBLIC WORKS	24,221	16,605	7,616
211-3 SOLID WASTE	68,231	65,960	2,271
221 DEPT OF REAL ESTATE	168,548	160,979	7,569
242 GSA PROPERTY MNGT	179,889	179,889	0
281-4 BUILDING	77,550	75,185	2,365
291-8 PARKS &	597,077	579,337	17,740



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 261 Procurement**

Receiving Department	Total	Purchasing	P-Card & Surplus
342 ZONING	17,634	17,067	567
351-5 PLANNING	22,068	19,372	2,696
381 COMMUNICATIONS	42,884	35,977	6,907
401 CIP	37,184	35,055	2,129
441 OFFICE OF RESILIENCY	7,841	5,996	1,845
450 HUMAN SERVICES	64,302	53,044	11,258
910 CD-COMMUNITY &	40,520	39,668	852
920 CRA - COMMUNITY	19,196	17,067	2,129
930 LIBERTY CITY	3,690	3,690	0
940 VIRGINIA KEY	139,300	139,300	0
950 CIVILIAN	13,790	11,993	1,797
980 ND - NON	15,222	15,222	0
Direct Billed	0	0	0
<b>Total</b>	<b>3,689,831</b>	<b>3,470,198</b>	<b>219,633</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 271 Auditor General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,327,440			1,327,440
Major Machinery and Equipment	( 12,034)			
Depreciation	( 4,166)			
Total Deductions:	( 16,200)			( 16,200)
Building Depreciation	13,574		13,574	
Equipment Depreciation	5,221		5,221	
131 City Attorney	9,443	4,422	13,865	
141 Civil Service Board	938	136	1,074	
150 City Manager's Office	5,654	886	6,540	
160 Finance - Director's Office	1,614	588	2,202	
161 Finance - General Accounting	7,799	1,324	9,123	
162 Finance - Treasury Management	4,101	214	4,315	
163 Finance - Financial System Services	2,022	158	2,180	
171-4 Human Resources	8,764	1,068	9,832	
243 GSA - Miami Riverside Center	56,658	7,186	63,844	
251 Information Technology	61,937	10,847	72,784	
261 Procurement	7,868	482	8,350	
271 Auditor General		1,517	1,517	
301-3 Risk Management		4,869	4,869	
431 Equal Opportunity & Diversity		1,064	1,064	
Total Allocated Additions:	185,593	34,761	220,354	220,354
Total To Be Allocated:	1,496,833	34,761		1,531,594



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<b>Wages &amp; Benefits</b>			
Salaries	779,439	0	779,439
Fringe Benefits	73,136	0	73,136
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	264,000	0	264,000
Life and Health Insurance	131,000	0	131,000
Workers' Compensation	20,000	0	20,000
Professional Service	16,728	0	16,728
Travel and Per Diem	637	0	637
Postage	1	0	1
Rentals and Leases	684	0	684
Insurance	0	0	0
Repair and Maintenance	18,000	0	18,000
Office Supplies & Minor Equipment	2,362	0	2,362
Publications, Subscriptions, & Membershi	5,253	0	5,253
*Major Machinery and Equipment	12,034	12,034	0
*Depreciation	4,166	4,166	0
<b>Departmental Totals</b>			
Total Expenditures	1,327,440	16,200	1,311,240
<b>Deductions</b>			
Total Deductions	( 16,200)	( 16,200)	0
<b>Functional Cost</b>			
Functional Cost	1,311,240	0	1,311,240
<b>Allocation Step 1</b>			
Inbound- All Others	185,593	185,593	0
Reallocate Admin Costs		( 185,593)	185,593
1st Allocation	1,496,833	0	1,496,833





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 271 Auditor General**

	Total	General & Admin	Internal Audits
<hr/>			
Allocation Step 2			
Inbound- All Others	34,761	34,761	0
Reallocate Admin Costs		( 34,761)	34,761
2nd Allocation	34,761	0	34,761
Total For 00200 271 Auditor General			
Total Allocated	1,531,594	0	1,531,594



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	1,029,188	0.1338	2,002		2,002		2,002
131 City Attorney	5,921,872	0.7698	11,522		11,522		11,522
141 Civil Service Board	294,939	0.0383	574		574		574
150 City Manager's Office	1,823,666	0.2371	3,548		3,548		3,548
150.2 Agenda Coordination	210,031	0.0273	409		409		409
160 Finance - Director's Office	865,248	0.1125	1,683		1,683		1,683
161 Finance - General Accounting	2,064,023	0.2683	4,016		4,016		4,016
162 Finance - Treasury Management	1,955,001	0.2541	3,804		3,804		3,804
163 Finance - Financial System Services	236,078	0.0307	459		459		459
171-4 Human Resources	2,896,134	0.3765	5,635		5,635		5,635
231 Management and Budget	1,586,951	0.2063	3,088		3,088		3,088
241 GSA - Administration	841,709	0.1094	1,638		1,638		1,638
243 GSA - Miami Riverside Center	416,387	0.0541	810		810		810
244 GSA - Graphics	325,429	0.0423	633		633		633
246 GSA - Light Fleet	2,035,474	0.2646	3,960		3,960		3,960
247 GSA - Heavy Fleet	2,143,218	0.2786	4,170		4,170		4,170
251 Information Technology	7,993,712	1.0391	15,553		15,553		15,553
261 Procurement	1,564,259	0.2033	3,044		3,044		3,044
271 Auditor General	779,439	0.1013	1,517		1,517		1,517
301-3 Risk Management	1,603,544	0.2084	3,120		3,120	76	3,196
431 Equal Opportunity & Diversity	319,086	0.0415	621		621	15	636
371 Grants Administration	765,472	0.0995	1,489		1,489	36	1,525
101 MAYOR	1,407,273	0.1829	2,738		2,738	67	2,805
111-5 COMMISSIONERS	3,982,455	0.5177	7,749		7,749	189	7,938
151 NET - NEIGHBORHOOD	8,426,254	1.0953	16,395		16,395	399	16,794



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	8,947,033	1.1630	17,408		17,408	424	17,832
181-9 FIRE-RESCUE	188,047,118	24.4435	365,879		365,879	8,902	374,781
190-1 POLICE	272,219,827	35.3846	529,650		529,650	12,883	542,533
201-9 PUBLIC WORKS	47,167,542	6.1311	91,773		91,773	2,233	94,006
211-3 SOLID WASTE	36,248,533	4.7118	70,528		70,528	1,716	72,244
221 DEPT OF REAL ESTATE & ASSET	16,090,737	2.0916	31,307		31,307	762	32,069
242 GSA PROPERTY MNGT	5,108,722	0.6641	9,940		9,940	242	10,182
245 GSA COMMUNICATIONS SERVICES	1,294,442	0.1683	2,519		2,519	61	2,580
281-4 BUILDING	17,867,842	2.3226	34,765		34,765	846	35,611
291-8 PARKS & RECREATION	47,204,824	6.1360	91,845		91,845	2,235	94,080
342 ZONING	4,181,227	0.5435	8,135		8,135	198	8,333
351-5 PLANNING	6,532,699	0.8492	12,711		12,711	309	13,020
381 COMMUNICATIONS	2,254,439	0.2930	4,386		4,386	107	4,493
401 CIP	4,923,645	0.6400	9,580		9,580	233	9,813
441 OFFICE OF RESILIENCY AND	804,292	0.1045	1,565		1,565	38	1,603
450 HUMAN SERVICES	7,172,652	0.9323	13,956		13,956	340	14,296
910 CD-COMMUNITY & ECONOMIC	5,932,020	0.7711	11,542		11,542	281	11,823
920 CRA - COMMUNITY	24,592,391	3.1967	47,849		47,849	1,164	49,013
930 LIBERTY CITY	416,837	0.0542	811		811	20	831
940 VIRGINIA KEY	1,125,424	0.1463	2,190		2,190	53	2,243
980 ND - NON DEPARTMENTAL	19,693,414	2.5599	38,317		38,317	932	39,249
SubTotal	769,312,502	100.0000	1,496,833		1,496,833	34,761	1,531,594
Total	769,312,502	100.0000	1,496,833		1,496,833	34,761	1,531,594



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY20 Trial Balance



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
121 City Clerk	2,002	2,002
131 City Attorney	11,522	11,522
141 Civil Service Board	574	574
150 City Manager's Office	3,548	3,548
150.2 Agenda Coordination	409	409
160 Finance - Director's Office	1,683	1,683
161 Finance - General	4,016	4,016
162 Finance - Treasury	3,804	3,804
163 Finance - Financial	459	459
171-4 Human Resources	5,635	5,635
231 Management and Budget	3,088	3,088
241 GSA - Administration	1,638	1,638
243 GSA - Miami Riverside	810	810
244 GSA - Graphics	633	633
246 GSA - Light Fleet	3,960	3,960
247 GSA - Heavy Fleet	4,170	4,170
251 Information Technology	15,553	15,553
261 Procurement	3,044	3,044
271 Auditor General	1,517	1,517
301-3 Risk Management	3,196	3,196
431 Equal Opportunity &	636	636
371 Grants Administration	1,525	1,525
101 MAYOR	2,805	2,805
111-5 COMMISSIONERS	7,938	7,938
151 NET - NEIGHBORHOOD	16,794	16,794
152 CODE COMPLIANCE	17,832	17,832
181-9 FIRE-RESCUE	374,781	374,781
190-1 POLICE	542,533	542,533
201-9 PUBLIC WORKS	94,006	94,006
211-3 SOLID WASTE	72,244	72,244
221 DEPT OF REAL ESTATE	32,069	32,069
242 GSA PROPERTY MNGT	10,182	10,182
245 GSA	2,580	2,580



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 271 Auditor General**

Receiving Department	Total	Internal Audits
281-4 BUILDING	35,611	35,611
291-8 PARKS &	94,080	94,080
342 ZONING	8,333	8,333
351-5 PLANNING	13,020	13,020
381 COMMUNICATIONS	4,493	4,493
401 CIP	9,813	9,813
441 OFFICE OF RESILIENCY	1,603	1,603
450 HUMAN SERVICES	14,296	14,296
910 CD-COMMUNITY &	11,823	11,823
920 CRA - COMMUNITY	49,013	49,013
930 LIBERTY CITY	831	831
940 VIRGINIA KEY	2,243	2,243
980 ND - NON	39,249	39,249
Direct Billed	0	0
<b>Total</b>	<b>1,531,594</b>	<b>1,531,594</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 301-3 Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,446,226			3,446,226
Major Machinery and Equipment	( 11,893)			
Depreciation	( 2,728)			
Total Deductions:	( 14,621)			( 14,621)
Building Depreciation	7,646		7,646	
Equipment Depreciation	2,729		2,729	
131 City Attorney	61,348	28,728	90,076	
141 Civil Service Board	2,228	323	2,551	
150 City Manager's Office	13,428	2,105	15,533	
150.2 Agenda Coordination	6,982	2,182	9,164	
160 Finance - Director's Office	3,833	1,396	5,229	
161 Finance - General Accounting	28,735	4,859	33,594	
162 Finance - Treasury Management	51,392	2,632	54,024	
163 Finance - Financial System Services	4,223	326	4,549	
171-4 Human Resources	23,082	2,808	25,890	
243 GSA - Miami Riverside Center	36,097	5,003	41,100	
244 GSA - Graphics	99	15	114	
246 GSA - Light Fleet	6,487	325	6,812	
251 Information Technology	258,588	45,034	303,622	
261 Procurement	23,160	1,440	24,600	
271 Auditor General	3,120	76	3,196	
301-3 Risk Management		11,593	11,593	
431 Equal Opportunity & Diversity		2,528	2,528	
Total Allocated Additions:	533,177	111,373	644,550	644,550
Total To Be Allocated:	3,964,782	111,373		4,076,155





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Wages &amp; Benefits</b>					
Salaries	1,603,544	0	368,815	1,010,233	32,071
Fringe Benefits	134,798	0	31,004	84,922	2,696
<b>Other Expense &amp; Cost</b>					
Retirement Contribution	601,000	0	138,230	378,630	12,020
Life and Health Insurance	414,000	0	95,220	260,820	8,280
Workers' Compensation	41,000	0	9,430	25,830	820
Unemployment Compensation	64,299	0	14,789	40,508	1,286
Professional Service	335,984	0	77,276	211,670	6,720
Travel and Per Diem	8,588	0	1,975	5,410	172
Postage	4,659	0	1,072	2,935	93
Rentals and Leases	1,659	0	382	1,045	33
Insurance	3,315	0	762	2,089	66
Repair and Maintenance	42,000	0	9,660	26,460	840
Other Current Charges	137,692	0	31,669	86,746	2,754
Office Supplies & Minor Equipment	30,324	0	6,975	19,105	606
Publications, Subscriptions, & Membershi	8,743	0	2,011	5,508	175
*Major Machinery and Equipment	11,893	11,893	0	0	0
*Depreciation	2,728	2,728	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,446,226	14,621	789,270	2,161,911	68,632
<b>Deductions</b>					
Total Deductions	( 14,621)	( 14,621)	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,431,605	0	789,270	2,161,911	68,632
<b>Allocation Step 1</b>					
Inbound- All Others	533,177	533,177	0	0	0
Reallocate Admin Costs		( 533,177)	122,631	335,900	10,664
1st Allocation	3,964,782	0	911,901	2,497,811	79,296



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 301-3 Risk Management**

	Total	General & Admin	Workers' Compensation	Group Insurance	Auto Insurance
<b>Allocation Step 2</b>					
Inbound- All Others	111,373	111,373	0	0	0
Reallocate Admin Costs		( 111,373)	25,616	70,166	2,227
2nd Allocation	111,373	0	25,616	70,166	2,227
<b>Total For 00210 301-3 Risk Management</b>					
Total Allocated	4,076,155	0	937,517	2,567,977	81,523



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
<b>Wages &amp; Benefits</b>		
Salaries	160,354	32,071
Fringe Benefits	13,480	2,696
<b>Other Expense &amp; Cost</b>		
Retirement Contribution	60,100	12,020
Life and Health Insurance	41,400	8,280
Workers' Compensation	4,100	820
Unemployment Compensation	6,430	1,286
Professional Service	33,598	6,720
Travel and Per Diem	859	172
Postage	466	93
Rentals and Leases	166	33
Insurance	332	66
Repair and Maintenance	4,200	840
Other Current Charges	13,769	2,754
Office Supplies & Minor Equipment	3,032	606
Publications, Subscriptions, & Membershi	874	175
*Major Machinery and Equipment	0	0
*Depreciation	0	0
<b>Departmental Totals</b>		
Total Expenditures	343,160	68,632
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	343,160	68,632
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	53,318	10,664
1st Allocation	396,478	79,296



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 301-3 Risk Management**

	General Liability Ins	Police Tort Liability
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	11,137	2,227
2nd Allocation	11,137	2,227
<b>Total For 00210 301-3 Risk Management</b>		
Total Allocated	407,615	81,523



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	1,707	0.0085	78		78		78
131 City Attorney	9,912	0.0496	452		452		452
160 Finance - Director's Office	225	0.0011	10		10		10
171-4 Human Resources	8,660	0.0433	395		395		395
241 GSA - Administration	119,494	0.5979	5,452		5,452		5,452
271 Auditor General	29	0.0001	1		1		1
301-3 Risk Management	225	0.0011	10		10		10
101 MAYOR	2,000	0.0100	91		91	3	94
111-5 COMMISSIONERS	31,730	0.1588	1,448		1,448	41	1,489
151 NET - NEIGHBORHOOD	35,590	0.1781	1,624		1,624	46	1,670
152 CODE COMPLIANCE	8,885	0.0445	405		405	11	416
181-9 FIRE-RESCUE	7,268,792	36.3698	331,657		331,657	9,382	341,039
190-1 POLICE	10,789,656	53.9867	492,307		492,307	13,928	506,235
201-9 PUBLIC WORKS	109,417	0.5475	4,992		4,992	141	5,133
211-3 SOLID WASTE	1,139,446	5.7013	51,990		51,990	1,471	53,461
221 DEPT OF REAL ESTATE & ASSET	29,531	0.1478	1,347		1,347	38	1,385
281-4 BUILDING	140,991	0.7055	6,433		6,433	182	6,615
291-8 PARKS & RECREATION	279,495	1.3985	12,753		12,753	361	13,114
342 ZONING	3,298	0.0165	151		151	4	155
381 COMMUNICATIONS	6,339	0.0317	289		289	8	297
910 CD-COMMUNITY & ECONOMIC	344	0.0017	16		16		16
SubTotal	19,985,774	100.0000	911,901		911,901	25,616	937,517
Total	19,985,774	100.0000	911,901		911,901	25,616	937,517



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 301-3 Risk Management**

Allocation Basis: Total Worker Compensation Expenditures by Departme

Allocation Source: Risk Management - Worker Compensation Expense Repo



All Monetary Values Are \$ Dollars

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**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	0.2523	6,301		6,301		6,301
131 City Attorney	55	1.1562	28,879		28,879		28,879
141 Civil Service Board	4	0.0841	2,100		2,100		2,100
150 City Manager's Office	12	0.2523	6,301		6,301		6,301
150.2 Agenda Coordination	3	0.0631	1,575		1,575		1,575
160 Finance - Director's Office	10	0.2102	5,251		5,251		5,251
161 Finance - General Accounting	26	0.5466	13,652		13,652		13,652
162 Finance - Treasury Management	27	0.5676	14,177		14,177		14,177
163 Finance - Financial System Services	2	0.0420	1,050		1,050		1,050
171-4 Human Resources	36	0.7568	18,903		18,903		18,903
231 Management and Budget	16	0.3363	8,401		8,401		8,401
241 GSA - Administration	7	0.1472	3,676		3,676		3,676
243 GSA - Miami Riverside Center	8	0.1682	4,201		4,201		4,201
244 GSA - Graphics	4	0.0841	2,100		2,100		2,100
246 GSA - Light Fleet	33	0.6937	17,328		17,328		17,328
247 GSA - Heavy Fleet	33	0.6937	17,328		17,328		17,328
251 Information Technology	82	1.7238	43,057		43,057		43,057
261 Procurement	19	0.3994	9,977		9,977		9,977
271 Auditor General	8	0.1682	4,201		4,201		4,201
301-3 Risk Management	19	0.3994	9,977		9,977		9,977
431 Equal Opportunity & Diversity	3	0.0631	1,575		1,575	48	1,623
371 Grants Administration	10	0.2102	5,251		5,251	162	5,413
101 MAYOR	9	0.1892	4,726		4,726	145	4,871
111-5 COMMISSIONERS	35	0.7358	18,378		18,378	566	18,944
151 NET - NEIGHBORHOOD	76	1.5976	39,906		39,906	1,228	41,134



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	64	1.3454	33,605		33,605	1,034	34,639
181-9 FIRE-RESCUE	849	17.8474	445,794		445,794	13,723	459,517
190-1 POLICE	1,778	37.3762	933,593		933,593	28,741	962,334
201-9 PUBLIC WORKS	133	2.7959	69,836		69,836	2,150	71,986
211-3 SOLID WASTE	202	4.2464	106,066		106,066	3,265	109,331
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	24,679		24,679	760	25,439
242 GSA PROPERTY MNGT	39	0.8198	20,478		20,478	630	21,108
245 GSA COMMUNICATIONS SERVICES	8	0.1682	4,201		4,201	129	4,330
281-4 BUILDING	102	2.1442	53,558		53,558	1,649	55,207
291-8 PARKS & RECREATION	748	15.7242	392,761		392,761	12,090	404,851
342 ZONING	25	0.5255	13,127		13,127	404	13,531
351-5 PLANNING	38	0.7988	19,953		19,953	614	20,567
381 COMMUNICATIONS	15	0.3153	7,876		7,876	242	8,118
401 CIP	45	0.9460	23,629		23,629	727	24,356
441 OFFICE OF RESILIENCY AND	4	0.0841	2,100		2,100	65	2,165
450 HUMAN SERVICES	63	1.3244	33,080		33,080	1,018	34,098
910 CD-COMMUNITY & ECONOMIC	35	0.7358	18,378		18,378	566	18,944
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	2,625		2,625	81	2,706
980 ND - NON DEPARTMENTAL	8	0.1682	4,201		4,201	129	4,330
SubTotal	4,757	100.0000	2,497,811		2,497,811	70,166	2,567,977
Total	4,757	100.0000	2,497,811		2,497,811	70,166	2,567,977





**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 301-3 Risk Management**

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



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	0.0544	43		43		43
150 City Manager's Office	1	0.0272	22		22		22
241 GSA - Administration	296	8.0457	6,380		6,380		6,380
251 Information Technology	7	0.1903	151		151		151
261 Procurement	1	0.0272	22		22		22
301-3 Risk Management	1	0.0272	22		22		22
101 MAYOR	5	0.1359	108		108	3	111
111-5 COMMISSIONERS	19	0.5164	410		410	13	423
152 CODE COMPLIANCE	65	1.7668	1,401		1,401	43	1,444
181-9 FIRE-RESCUE	214	5.8168	4,612		4,612	141	4,753
190-1 POLICE	1,634	44.4140	35,217		35,217	1,078	36,295
201-9 PUBLIC WORKS	240	6.5235	5,173		5,173	159	5,332
211-3 SOLID WASTE	711	19.3259	15,325		15,325	470	15,795
221 DEPT OF REAL ESTATE & ASSET	17	0.4621	366		366	11	377
242 GSA PROPERTY MNGT	14	0.3805	302		302	9	311
281-4 BUILDING	63	1.7124	1,358		1,358	42	1,400
291-8 PARKS & RECREATION	187	5.0829	4,031		4,031	124	4,155
342 ZONING	2	0.0544	43		43	1	44
381 COMMUNICATIONS	7	0.1903	151		151	5	156
401 CIP	134	3.6423	2,888		2,888	89	2,977
450 HUMAN SERVICES	24	0.6524	517		517	16	533
910 CD-COMMUNITY & ECONOMIC	6	0.1631	129		129	4	133
950 CIVILIAN INVESTIGATIVE PANEL	1	0.0272	22		22	1	23
970 COMPONENT UNITS	2	0.0544	43		43	1	44
980 ND - NON DEPARTMENTAL	15	0.4077	323		323	10	333



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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
999 OTHER	11	0.2990	237		237	7	244
SubTotal	3,679	100.0000	79,296		79,296	2,227	81,523
Total	3,679	100.0000	79,296		79,296	2,227	81,523

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	0.2523	1,000		1,000		1,000
131 City Attorney	55	1.1562	4,584		4,584		4,584
141 Civil Service Board	4	0.0841	333		333		333
150 City Manager's Office	12	0.2523	1,000		1,000		1,000
150.2 Agenda Coordination	3	0.0631	250		250		250
160 Finance - Director's Office	10	0.2102	833		833		833
161 Finance - General Accounting	26	0.5466	2,167		2,167		2,167
162 Finance - Treasury Management	27	0.5676	2,250		2,250		2,250
163 Finance - Financial System Services	2	0.0420	167		167		167
171-4 Human Resources	36	0.7568	3,000		3,000		3,000
231 Management and Budget	16	0.3363	1,334		1,334		1,334
241 GSA - Administration	7	0.1472	583		583		583
243 GSA - Miami Riverside Center	8	0.1682	667		667		667
244 GSA - Graphics	4	0.0841	333		333		333
246 GSA - Light Fleet	33	0.6937	2,750		2,750		2,750
247 GSA - Heavy Fleet	33	0.6937	2,750		2,750		2,750
251 Information Technology	82	1.7238	6,834		6,834		6,834
261 Procurement	19	0.3994	1,584		1,584		1,584
271 Auditor General	8	0.1682	667		667		667
301-3 Risk Management	19	0.3994	1,584		1,584		1,584
431 Equal Opportunity & Diversity	3	0.0631	250		250	8	258
371 Grants Administration	10	0.2102	833		833	26	859
101 MAYOR	9	0.1892	750		750	23	773
111-5 COMMISSIONERS	35	0.7358	2,917		2,917	90	3,007
151 NET - NEIGHBORHOOD	76	1.5976	6,334		6,334	195	6,529



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	64	1.3454	5,334		5,334	164	5,498
181-9 FIRE-RESCUE	849	17.8474	70,761		70,761	2,178	72,939
190-1 POLICE	1,778	37.3762	148,192		148,192	4,561	152,753
201-9 PUBLIC WORKS	133	2.7959	11,085		11,085	341	11,426
211-3 SOLID WASTE	202	4.2464	16,836		16,836	518	17,354
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	3,917		3,917	121	4,038
242 GSA PROPERTY MNGT	39	0.8198	3,251		3,251	100	3,351
245 GSA COMMUNICATIONS SERVICES	8	0.1682	667		667	21	688
281-4 BUILDING	102	2.1442	8,501		8,501	262	8,763
291-8 PARKS & RECREATION	748	15.7242	62,343		62,343	1,919	64,262
342 ZONING	25	0.5255	2,084		2,084	64	2,148
351-5 PLANNING	38	0.7988	3,167		3,167	97	3,264
381 COMMUNICATIONS	15	0.3153	1,250		1,250	38	1,288
401 CIP	45	0.9460	3,751		3,751	115	3,866
441 OFFICE OF RESILIENCY AND	4	0.0841	333		333	10	343
450 HUMAN SERVICES	63	1.3244	5,251		5,251	162	5,413
910 CD-COMMUNITY & ECONOMIC	35	0.7358	2,917		2,917	90	3,007
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	417		417	13	430
980 ND - NON DEPARTMENTAL	8	0.1682	667		667	21	688
SubTotal	4,757	100.0000	396,478		396,478	11,137	407,615
Total	4,757	100.0000	396,478		396,478	11,137	407,615



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	79,296		79,296	2,227	81,523
SubTotal	100	100.0000	79,296		79,296	2,227	81,523
Total	100	100.0000	79,296		79,296	2,227	81,523

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	7,379	78	6,301	0	1,000	0
131 City Attorney	33,958	452	28,879	43	4,584	0
141 Civil Service Board	2,433	0	2,100	0	333	0
150 City Manager's Office	7,323	0	6,301	22	1,000	0
150.2 Agenda Coordination	1,825	0	1,575	0	250	0
160 Finance - Director's Office	6,094	10	5,251	0	833	0
161 Finance - General	15,819	0	13,652	0	2,167	0
162 Finance - Treasury	16,427	0	14,177	0	2,250	0
163 Finance - Financial	1,217	0	1,050	0	167	0
171-4 Human Resources	22,298	395	18,903	0	3,000	0
231 Management and Budget	9,735	0	8,401	0	1,334	0
241 GSA - Administration	16,091	5,452	3,676	6,380	583	0
243 GSA - Miami Riverside	4,868	0	4,201	0	667	0
244 GSA - Graphics	2,433	0	2,100	0	333	0
246 GSA - Light Fleet	20,078	0	17,328	0	2,750	0
247 GSA - Heavy Fleet	20,078	0	17,328	0	2,750	0
251 Information Technology	50,042	0	43,057	151	6,834	0
261 Procurement	11,583	0	9,977	22	1,584	0
271 Auditor General	4,869	1	4,201	0	667	0
301-3 Risk Management	11,593	10	9,977	22	1,584	0
431 Equal Opportunity &	1,881	0	1,623	0	258	0
371 Grants Administration	6,272	0	5,413	0	859	0
101 MAYOR	5,849	94	4,871	111	773	0
111-5 COMMISSIONERS	23,863	1,489	18,944	423	3,007	0
151 NET - NEIGHBORHOOD	49,333	1,670	41,134	0	6,529	0
152 CODE COMPLIANCE	41,997	416	34,639	1,444	5,498	0
181-9 FIRE-RESCUE	878,248	341,039	459,517	4,753	72,939	0
190-1 POLICE	1,739,140	506,235	962,334	36,295	152,753	81,523
201-9 PUBLIC WORKS	93,877	5,133	71,986	5,332	11,426	0
211-3 SOLID WASTE	195,941	53,461	109,331	15,795	17,354	0
221 DEPT OF REAL ESTATE	31,239	1,385	25,439	377	4,038	0
242 GSA PROPERTY MNGT	24,770	0	21,108	311	3,351	0
245 GSA	5,018	0	4,330	0	688	0





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	71,985	6,615	55,207	1,400	8,763	0
291-8 PARKS &	486,382	13,114	404,851	4,155	64,262	0
342 ZONING	15,878	155	13,531	44	2,148	0
351-5 PLANNING	23,831	0	20,567	0	3,264	0
381 COMMUNICATIONS	9,859	297	8,118	156	1,288	0
401 CIP	31,199	0	24,356	2,977	3,866	0
441 OFFICE OF RESILIENCY	2,508	0	2,165	0	343	0
450 HUMAN SERVICES	40,044	0	34,098	533	5,413	0
910 CD-COMMUNITY &	22,100	16	18,944	133	3,007	0
950 CIVILIAN	3,159	0	2,706	23	430	0
970 COMPONENT UNITS	44	0	0	44	0	0
980 ND - NON	5,351	0	4,330	333	688	0
999 OTHER	244	0	0	244	0	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>4,076,155</b>	<b>937,517</b>	<b>2,567,977</b>	<b>81,523</b>	<b>407,615</b>	<b>81,523</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 431 Equal Opportunity & Diversity**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	536,252			536,252
Depreciation	0			
Total Deductions:	0			0
Building Depreciation	2,504		2,504	
131 City Attorney	26,971	12,630	39,601	
141 Civil Service Board	352	51	403	
150 City Manager's Office	2,120	332	2,452	
160 Finance - Director's Office	605	220	825	
161 Finance - General Accounting	3,395	572	3,967	
162 Finance - Treasury Management	2,133	112	2,245	
163 Finance - Financial System Services	622	48	670	
171-4 Human Resources	3,286	400	3,686	
231 Management and Budget	12,059	968	13,027	
243 GSA - Miami Riverside Center	10,468	1,329	11,797	
244 GSA - Graphics	39	6	45	
251 Information Technology	26,374	4,603	30,977	
261 Procurement	3,182	189	3,371	
271 Auditor General	621	15	636	
301-3 Risk Management	1,825	56	1,881	
431 Equal Opportunity & Diversity		399	399	
Total Allocated Additions:	96,556	21,930	118,486	118,486
Total To Be Allocated:	632,808	21,930		654,738

**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 431 Equal Opportunity & Diversity**

	Total	General & Admin	EO & Diversity
<b>Wages &amp; Benefits</b>			
Salaries	319,086	0	319,086
Fringe Benefits	35,649	0	35,649
<b>Other Expense &amp; Cost</b>			
Retirement Contribution	123,000	0	123,000
Life and Health Insurance	44,000	0	44,000
Workers' Compensation	6,000	0	6,000
Travel and Per Diem	0	0	0
Postage	23	0	23
Rentals and Leases	684	0	684
Insurance	0	0	0
Repair and Maintenance	7,000	0	7,000
Printing and Graphics	0	0	0
Office Supplies & Minor Equipment	810	0	810
Publications, Subscriptions, & Membershi	0	0	0
*Depreciation	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	536,252	0	536,252
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	536,252	0	536,252
<b>Allocation Step 1</b>			
Inbound- All Others	96,556	96,556	0
Reallocate Admin Costs		( 96,556)	96,556
1st Allocation	632,808	0	632,808
<b>Allocation Step 2</b>			
Inbound- All Others	21,930	21,930	0
Reallocate Admin Costs		( 21,930)	21,930
2nd Allocation	21,930	0	21,930



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	654,738	0	654,738



**CITY OF MIAMI, FLORIDA**  
**COST ALLOCATION PLAN**  
**FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020**  
**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	0.2523	1,596		1,596		1,596
131 City Attorney	55	1.1562	7,316		7,316		7,316
141 Civil Service Board	4	0.0841	532		532		532
150 City Manager's Office	12	0.2523	1,596		1,596		1,596
150.2 Agenda Coordination	3	0.0631	399		399		399
160 Finance - Director's Office	10	0.2102	1,330		1,330		1,330
161 Finance - General Accounting	26	0.5466	3,459		3,459		3,459
162 Finance - Treasury Management	27	0.5676	3,592		3,592		3,592
163 Finance - Financial System Services	2	0.0420	266		266		266
171-4 Human Resources	36	0.7568	4,789		4,789		4,789
231 Management and Budget	16	0.3363	2,128		2,128		2,128
241 GSA - Administration	7	0.1472	931		931		931
243 GSA - Miami Riverside Center	8	0.1682	1,064		1,064		1,064
244 GSA - Graphics	4	0.0841	532		532		532
246 GSA - Light Fleet	33	0.6937	4,390		4,390		4,390
247 GSA - Heavy Fleet	33	0.6937	4,390		4,390		4,390
251 Information Technology	82	1.7238	10,908		10,908		10,908
261 Procurement	19	0.3994	2,528		2,528		2,528
271 Auditor General	8	0.1682	1,064		1,064		1,064
301-3 Risk Management	19	0.3994	2,528		2,528		2,528
431 Equal Opportunity & Diversity	3	0.0631	399		399		399
371 Grants Administration	10	0.2102	1,330		1,330	51	1,381
101 MAYOR	9	0.1892	1,197		1,197	45	1,242
111-5 COMMISSIONERS	35	0.7358	4,656		4,656	177	4,833
151 NET - NEIGHBORHOOD	76	1.5976	10,110		10,110	384	10,494



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
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	64	1.3454	8,514		8,514	324	8,838
181-9 FIRE-RESCUE	849	17.8474	112,940		112,940	4,292	117,232
190-1 POLICE	1,778	37.3762	236,523		236,523	8,991	245,514
201-9 PUBLIC WORKS	133	2.7959	17,693		17,693	672	18,365
211-3 SOLID WASTE	202	4.2464	26,871		26,871	1,021	27,892
221 DEPT OF REAL ESTATE & ASSET	47	0.9880	6,252		6,252	238	6,490
242 GSA PROPERTY MNGT	39	0.8198	5,188		5,188	197	5,385
245 GSA COMMUNICATIONS SERVICES	8	0.1682	1,064		1,064	40	1,104
281-4 BUILDING	102	2.1442	13,569		13,569	516	14,085
291-8 PARKS & RECREATION	748	15.7242	99,504		99,504	3,781	103,285
342 ZONING	25	0.5255	3,326		3,326	126	3,452
351-5 PLANNING	38	0.7988	5,055		5,055	192	5,247
381 COMMUNICATIONS	15	0.3153	1,995		1,995	76	2,071
401 CIP	45	0.9460	5,986		5,986	227	6,213
441 OFFICE OF RESILIENCY AND	4	0.0841	532		532	20	552
450 HUMAN SERVICES	63	1.3244	8,381		8,381	318	8,699
910 CD-COMMUNITY & ECONOMIC	35	0.7358	4,656		4,656	177	4,833
950 CIVILIAN INVESTIGATIVE PANEL	5	0.1051	665		665	25	690
980 ND - NON DEPARTMENTAL	8	0.1682	1,064		1,064	40	1,104
SubTotal	4,757	100.0000	632,808		632,808	21,930	654,738
Total	4,757	100.0000	632,808		632,808	21,930	654,738



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 431 Equal Opportunity & Diversity**

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



All Monetary Values Are \$ Dollars

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Report Output Prepared By CITY OF MIAMI, FLORIDA



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
121 City Clerk	1,596	1,596
131 City Attorney	7,316	7,316
141 Civil Service Board	532	532
150 City Manager's Office	1,596	1,596
150.2 Agenda Coordination	399	399
160 Finance - Director's Office	1,330	1,330
161 Finance - General	3,459	3,459
162 Finance - Treasury	3,592	3,592
163 Finance - Financial	266	266
171-4 Human Resources	4,789	4,789
231 Management and Budget	2,128	2,128
241 GSA - Administration	931	931
243 GSA - Miami Riverside	1,064	1,064
244 GSA - Graphics	532	532
246 GSA - Light Fleet	4,390	4,390
247 GSA - Heavy Fleet	4,390	4,390
251 Information Technology	10,908	10,908
261 Procurement	2,528	2,528
271 Auditor General	1,064	1,064
301-3 Risk Management	2,528	2,528
431 Equal Opportunity &	399	399
371 Grants Administration	1,381	1,381
101 MAYOR	1,242	1,242
111-5 COMMISSIONERS	4,833	4,833
151 NET - NEIGHBORHOOD	10,494	10,494
152 CODE COMPLIANCE	8,838	8,838
181-9 FIRE-RESCUE	117,232	117,232
190-1 POLICE	245,514	245,514
201-9 PUBLIC WORKS	18,365	18,365
211-3 SOLID WASTE	27,892	27,892
221 DEPT OF REAL ESTATE	6,490	6,490
242 GSA PROPERTY MNGT	5,385	5,385
245 GSA	1,104	1,104



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 431 Equal Opportunity & Diversity**

Receiving Department	Total	EO & Diversity
281-4 BUILDING	14,085	14,085
291-8 PARKS &	103,285	103,285
342 ZONING	3,452	3,452
351-5 PLANNING	5,247	5,247
381 COMMUNICATIONS	2,071	2,071
401 CIP	6,213	6,213
441 OFFICE OF RESILIENCY	552	552
450 HUMAN SERVICES	8,699	8,699
910 CD-COMMUNITY &	4,833	4,833
950 CIVILIAN	690	690
980 ND - NON	1,104	1,104
Direct Billed	0	0
<b>Total</b>	<b>654,738</b>	<b>654,738</b>



**CITY OF MIAMI, FLORIDA**  
**NATURE AND EXTENT OF SERVICES**  
**BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

**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  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .2 - Costs To Be Allocated  
For Department 371 Grants Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,784,609			1,784,609
Major Machinery and Equipment	( 26,718)			
Depreciation	( 769)			
Total Deductions:	( 27,487)			( 27,487)
Building Depreciation	4,271		4,271	
Equipment Depreciation	13,848		13,848	
131 City Attorney	25,865	12,112	37,977	
141 Civil Service Board	1,173	170	1,343	
150 City Manager's Office	7,067	1,108	8,175	
150.2 Agenda Coordination	9,974	3,117	13,091	
160 Finance - Director's Office	2,017	734	2,751	
161 Finance - General Accounting	20,405	3,496	23,901	
162 Finance - Treasury Management	7,947	416	8,363	
163 Finance - Financial System Services	2,016	155	2,171	
171-4 Human Resources	14,282	1,734	16,016	
231 Management and Budget	24,118	1,936	26,054	
243 GSA - Miami Riverside Center	17,828	2,261	20,089	
244 GSA - Graphics	59	9	68	
251 Information Technology	115,563	20,328	135,891	
261 Procurement	60,073	3,556	63,629	
271 Auditor General	1,489	36	1,525	
301-3 Risk Management	6,084	188	6,272	
431 Equal Opportunity & Diversity	1,330	51	1,381	
Total Allocated Additions:	335,409	51,407	386,816	386,816
Total To Be Allocated:	2,092,531	51,407		2,143,938



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .3 - Costs Allocated By Activity  
For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<b>Wages &amp; Benefits</b>				
Salaries	765,472	0	283,225	482,247
Fringe Benefits	56,681	0	20,972	35,709
<b>Other Expense &amp; Cost</b>				
Retirement Contribution	301,000	0	111,370	189,630
Life and Health Insurance	175,000	0	64,750	110,250
Workers' Compensation	33,000	0	12,210	20,790
Professional Service	363,940	0	134,658	229,282
Communications and Relations	540	0	200	340
Travel and Per Diem	18,112	0	6,701	11,411
Postage	0	0	0	0
Utility Services	289	0	107	182
Rentals and Leases	0	0	0	0
Insurance	0	0	0	0
Repair and Maintenance	21,000	0	7,770	13,230
Advertising and Relations	0	0	0	0
Other Current Charges	13,432	0	4,970	8,462
Office Supplies & Minor Equipment	7,191	0	2,661	4,530
Publications, Subscriptions, & Membershi	1,465	0	542	923
*Major Machinery and Equipment	26,718	26,718	0	0
*Depreciation	769	769	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,784,609	27,487	650,136	1,106,986
<b>Deductions</b>				
Total Deductions	( 27,487)	( 27,487)	0	0
<b>Functional Cost</b>				
Functional Cost	1,757,122	0	650,136	1,106,986
<b>Allocation Step 1</b>				
Inbound- All Others	335,409	335,409	0	0
Reallocate Admin Costs		( 335,409)	124,101	211,308
1st Allocation	2,092,531	0	774,237	1,318,294



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .3 - Costs Allocated By Activity  
 For Department 371 Grants Administration**

	Total	General & Admin	Grants Administration	Other Funding
<hr/>				
Allocation Step 2				
Inbound- All Others	51,407	51,407	0	0
Reallocate Admin Costs		( 51,407)	19,021	32,386
2nd Allocation	51,407	0	19,021	32,386
<b>Total For 00230 371 Grants Administration</b>				
Total Allocated	2,143,938	0	793,258	1,350,680



**CITY OF MIAMI, FLORIDA  
COST ALLOCATION PLAN  
FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
Schedule .4 - Detail Activity Allocations  
For Department 371 Grants Administration**

Activity - Grants Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
181-9 FIRE-RESCUE	13	12.2642	94,954		94,954	2,333	97,287
190-1 POLICE	29	27.3585	211,820		211,820	5,204	217,024
201-9 PUBLIC WORKS	2	1.8868	14,608		14,608	359	14,967
211-3 SOLID WASTE	2	1.8868	14,608		14,608	359	14,967
221 DEPT OF REAL ESTATE & ASSET	1	0.9434	7,304		7,304	179	7,483
291-8 PARKS & RECREATION	3	2.8302	21,912		21,912	538	22,450
401 CIP	5	4.7170	36,521		36,521	897	37,418
450 HUMAN SERVICES	5	4.7170	36,521		36,521	897	37,418
920 CRA - COMMUNITY	44	41.5093	321,381		321,381	7,896	329,277
940 VIRGINIA KEY	2	1.8868	14,608		14,608	359	14,967
SubTotal	106	100.0000	774,237		774,237	19,021	793,258
Total	106	100.0000	774,237		774,237	19,021	793,258

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 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	1,318,294		1,318,294	32,386	1,350,680
SubTotal	100	100.0000	1,318,294		1,318,294	32,386	1,350,680
Total	100	100.0000	1,318,294		1,318,294	32,386	1,350,680

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other





**CITY OF MIAMI, FLORIDA  
 COST ALLOCATION PLAN  
 FY2022 BASED ON ACTUALS AS OF SEPTEMBER 30, 2020  
 Schedule .5 - Allocation Summary  
 For Department 371 Grants Administration**

Receiving Department	Total	Grants Administration	Other Funding
181-9 FIRE-RESCUE	97,287	97,287	0
190-1 POLICE	217,024	217,024	0
201-9 PUBLIC WORKS	14,967	14,967	0
211-3 SOLID WASTE	14,967	14,967	0
221 DEPT OF REAL ESTATE	7,483	7,483	0
291-8 PARKS &	22,450	22,450	0
401 CIP	37,418	37,418	0
450 HUMAN SERVICES	37,418	37,418	0
920 CRA - COMMUNITY	329,277	329,277	0
940 VIRGINIA KEY	14,967	14,967	0
999 OTHER	1,350,680	0	1,350,680
Direct Billed	0	0	0
<b>Total</b>	<b>2,143,938</b>	<b>793,258</b>	<b>1,350,680</b>

## *Indirect Cost Rate Base Details*

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**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Total</b>
<b>101-103-OFFICE OF THE MAYOR</b>	<b>511000</b>	Executive Salaries	97,532.98
	<b>512000</b>	Regular Salaries and Wages	587,626.63
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	0.00
	<b>516000</b>	Fringe Benefits	41,493.32
<b>101-103-OFFICE OF THE MAYOR Total</b>			<b>726,652.93</b>
<b>111-115-COMMISSIONERS</b>	<b>511000</b>	Executive Salaries	291,000.00
	<b>512000</b>	Regular Salaries and Wages	1,732,103.03
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	11,241.86
	<b>514000</b>	Overtime	27,064.78
	<b>516000</b>	Fringe Benefits	234,120.20
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	4,115.52
<b>111-115-COMMISSIONERS Total</b>			<b>2,299,645.39</b>
<b>151-NEIGHBORHOOD ENHANCEMENT TEAM</b>	<b>512000</b>	Regular Salaries and Wages	4,459,651.24
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>513030</b>	Other Salaries and Wages-PT Temp	0.00
	<b>514000</b>	Overtime	108,845.21
	<b>515000</b>	Special Pay	1,567.03
	<b>516000</b>	Fringe Benefits	57,979.82
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	4,000.00
<b>151-NEIGHBORHOOD ENHANCEMENT TEAM Total</b>			<b>4,632,043.30</b>
<b>152-CODE COMPLIANCE</b>	<b>512000</b>	Regular Salaries and Wages	4,593,843.71
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>514000</b>	Overtime	91,866.21
	<b>515000</b>	Special Pay	3,696.79
	<b>516000</b>	Fringe Benefits	21,506.70
<b>516010</b>	Fringe Benefits - Tuition Reimb.	10,847.00	
<b>152-CODE COMPLIANCE Total</b>			<b>4,721,760.41</b>

**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020  
 INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Total</b>
<b>181-189-FIRE RESCUE</b>	<b>511000</b>	Executive Salaries	2,472.50
	<b>512000</b>	Regular Salaries and Wages	72,238,592.82
	<b>513000</b>	Other Salaries and Wages	20,692.16
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	12,175.23
	<b>514000</b>	Overtime	16,413,263.98
	<b>514010</b>	OT Staffing	2,581,541.05
	<b>514020</b>	OT EMS Backfill for Training	474,429.32
	<b>514030</b>	OT Off Duty Events	1,733,075.29
	<b>515000</b>	Special Pay	12,781,968.12
	<b>516000</b>	Fringe Benefits	40,484.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	254,311.77
<b>181-189-FIRE RESCUE Total</b>			<b>106,553,006.24</b>
<b>190-191-POLICE</b>	<b>512000</b>	Regular Salaries and Wages	127,812,474.11
	<b>513000</b>	Other Salaries and Wages	391,123.55
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	130,046.42
	<b>513030</b>	Other Salaries and Wages-PT Temp	412,821.79
	<b>514000</b>	Overtime	12,872,713.88
	<b>514010</b>	OT Staffing	1,089.90
	<b>514020</b>	OT EMS Backfill for Training	111.69
	<b>514030</b>	OT Off Duty Events	0.00
	<b>515000</b>	Special Pay	7,172,074.59
	<b>516000</b>	Fringe Benefits	517,135.35
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	189,613.79
<b>190-191-POLICE Total</b>			<b>149,499,205.07</b>

**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020  
 INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Total</b>
<b>201-209-PUBLIC WORKS</b>	<b>512000</b>	Regular Salaries and Wages	9,004,383.54
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	0.00
	<b>513030</b>	Other Salaries and Wages-PT Temp	49,596.16
	<b>514000</b>	Overtime	510,917.76
	<b>515000</b>	Special Pay	493.22
	<b>516000</b>	Fringe Benefits	49,050.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	4,898.80
<b>201-209-PUBLIC WORKS Total</b>			<b>9,619,339.48</b>
<b>211-217-SOLID WASTE</b>	<b>512000</b>	Regular Salaries and Wages	10,541,006.03
	<b>513000</b>	Other Salaries and Wages	44,851.21
	<b>513030</b>	Other Salaries and Wages-PT Temp	14,673.71
	<b>514000</b>	Overtime	1,078,502.82
	<b>515000</b>	Special Pay	46,918.39
	<b>516000</b>	Fringe Benefits	2,000.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	5,738.31
<b>211-217-SOLID WASTE Total</b>			<b>11,733,690.47</b>
<b>221-REAL ESTATE AND ASSET MANAGEMENT</b>	<b>512000</b>	Regular Salaries and Wages	2,983,636.06
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>514000</b>	Overtime	81,618.19
	<b>515000</b>	Special Pay	146.43
	<b>516000</b>	Fringe Benefits	21,546.68
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	0.00
<b>221-REAL ESTATE AND ASSET MANAGEMENT Total</b>			<b>3,086,947.36</b>
<b>242-GSA - PROPERTY MAINTNANCE</b>	<b>512000</b>	Regular Salaries and Wages	2,528,731.89
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>514000</b>	Overtime	6,359.76
	<b>516000</b>	Fringe Benefits	400.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	1,073.98
<b>242-GSA - PROPERTY MAINTNANCE Total</b>			<b>2,536,565.63</b>

**CITY OF MIAMI, FLORIDA  
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020  
INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Total</b>
<b>245-GSA - COMMUNICATION SERVICES</b>	<b>512000</b>	Regular Salaries and Wages	593,505.79
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>514000</b>	Overtime	26,972.49
<b>245-GSA - COMMUNICATION SERVICES Total</b>			<b>620,478.28</b>
<b>281-284-BUILDING</b>	<b>512000</b>	Regular Salaries and Wages	7,354,774.88
	<b>513000</b>	Other Salaries and Wages	132,394.50
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	56,425.74
	<b>513030</b>	Other Salaries and Wages-PT Temp	39,745.03
	<b>514000</b>	Overtime	215,422.07
	<b>515000</b>	Special Pay	4,750.00
	<b>516000</b>	Fringe Benefits	18,650.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	8,590.09
<b>281-284-BUILDING Total</b>			<b>7,830,752.31</b>
<b>291-298-PARKS &amp; RECREATION</b>	<b>512000</b>	Regular Salaries and Wages	14,834,208.75
	<b>513000</b>	Other Salaries and Wages	55,346.62
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	2,632,085.13
	<b>513020</b>	Other Salaries and Wages-PT Seaso	2,209,953.25
	<b>513030</b>	Other Salaries and Wages-PT Temp	118,973.40
	<b>514000</b>	Overtime	331,672.67
	<b>515000</b>	Special Pay	2,923.53
	<b>516000</b>	Fringe Benefits	27,740.24
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	15,859.19
<b>291-298-PARKS &amp; RECREATION Total</b>			<b>20,228,762.78</b>
<b>342-ZONING</b>	<b>512000</b>	Regular Salaries and Wages	2,026,353.89
	<b>513000</b>	Other Salaries and Wages	23,120.45
	<b>514000</b>	Overtime	167.86
	<b>516000</b>	Fringe Benefits	16,800.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	0.00
<b>342-ZONING Total</b>			<b>2,066,442.20</b>

**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020  
 INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Total</b>
<b>356-PLANNING</b>	<b>512000</b>	Regular Salaries and Wages	3,282,332.87
	<b>513000</b>	Other Salaries and Wages	0.00
	<b>514000</b>	Overtime	38.05
	<b>516000</b>	Fringe Benefits	21,300.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	12,523.00
<b>356-PLANNING Total</b>			<b>3,316,193.92</b>
<b>381-OFFICE OF COMMUNICATION</b>	<b>512000</b>	Regular Salaries and Wages	1,151,793.28
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	4,265.52
	<b>514000</b>	Overtime	17.79
	<b>516000</b>	Fringe Benefits	12,000.00
<b>381-OFFICE OF COMMUNICATION Total</b>			<b>1,168,076.59</b>
<b>401-CIP</b>	<b>512000</b>	Regular Salaries and Wages	1,226,624.77
	<b>513000</b>	Other Salaries and Wages	30,220.07
	<b>516000</b>	Fringe Benefits	9,359.46
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	7,619.14
<b>401-CIP Total</b>			<b>1,273,823.44</b>
<b>441 OFFICE OF RESILIENCY AND SUSTAINABILITY</b>	<b>512000</b>	Regular Salaries and Wages	321,854.45
	<b>513000</b>	Other Salaries and Wages	47,503.71
	<b>516000</b>	Fringe Benefits	6,600.00
<b>441 OFFICE OF RESILIENCY AND SUSTAINABILITY Total</b>			<b>375,958.16</b>

**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020  
 INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Total</b>
<b>450-HUMAN SERVICES</b>	<b>512000</b>	Regular Salaries and Wages	2,421,033.04
	<b>513000</b>	Other Salaries and Wages	26,392.35
	<b>513010</b>	Other Salaries and Wages-PT Yr Ro	62,579.97
	<b>513020</b>	Other Salaries and Wages-PT Seaso	5,485.26
	<b>513030</b>	Other Salaries and Wages-PT Temp	13,257.18
	<b>514000</b>	Overtime	35,863.16
	<b>515000</b>	Special Pay	0.00
	<b>516000</b>	Fringe Benefits	15,000.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	3,656.68
<b>450-HUMAN SERVICES Total</b>			<b>2,583,267.64</b>
<b>910-COMMUNITY DEVELOPMENT</b>	<b>512000</b>	Regular Salaries and Wages	2,945,352.69
	<b>513000</b>	Other Salaries and Wages	102,404.71
	<b>516000</b>	Fringe Benefits	21,600.00
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	10,169.24
<b>910-COMMUNITY DEVELOPMENT Total</b>			<b>3,079,526.64</b>
<b>920-COMMUNITY REDEVELOPMENT AGENCY</b>	<b>512000</b>	Regular Salaries and Wages	1,862,126.60
	<b>516000</b>	Fringe Benefits	49,490.12
<b>920-COMMUNITY REDEVELOPMENT AGENCY Total</b>			<b>1,911,616.72</b>
<b>930-LIBERTY CITY</b>	<b>512000</b>	Regular Salaries and Wages	325,328.52
	<b>516000</b>	Fringe Benefits	2,600.00
<b>930-LIBERTY CITY Total</b>			<b>327,928.52</b>



**CITY OF MIAMI, FLORIDA  
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020  
 INDIRECT RATE BASE**

<b>Organization</b>	<b>Object</b>	<b>Object Description</b>	<b>Total</b>
<b>940-VIRGINIA KEY BEACH PARK TRUST</b>	<b>512000</b>	Regular Salaries and Wages	345,242.48
	<b>513000</b>	Other Salaries and Wages	201,966.91
<b>940-VIRGINIA KEY BEACH PARK TRUST Total</b>			<b>547,209.39</b>
<b>950-CIVILIAN INVESTIGATIVE PANEL</b>	<b>512000</b>	Regular Salaries and Wages	458,346.95
	<b>514000</b>	Overtime	292.26
	<b>516000</b>	Fringe Benefits	10,447.34
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	8,000.00
<b>950-CIVILIAN INVESTIGATIVE PANEL Total</b>			<b>477,086.55</b>
<b>980-NON DEPARTMENTAL</b>	<b>511000</b>	Executive Salaries	28,957.92
	<b>512000</b>	Regular Salaries and Wages	0.00
	<b>515000</b>	Special Pay	11,604,533.68
	<b>516010</b>	Fringe Benefits - Tuition Reimb.	6,450.78
<b>980-NON DEPARTMENTAL Total</b>			<b>11,639,942.38</b>
<b>Grand Total</b>			<b>352,855,921.80</b>

*Schedule of Expenditures of Federal Awards*

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City of Miami, Florida

Schedule of Expenditures of Federal Awards  
Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>U.S Department of Agriculture</u></b>					
Pass-Through Florida Department of Health Child and Adult Care Food Program	10.558	A-2384 S-576	16165FL350N2020 16165FL350N2020	\$ - -	\$ 37,526 9,696
<b>Total U.S Department of Agriculture</b>				<b>\$ -</b>	<b>\$ 47,222</b>
<b><u>U.S Department of Commerce</u></b>					
Pass-Through University of Florida Sea Grant Support	11.417	Not Applicable	NA180AR4170085	\$ -	\$ 22,560
<b>Total U.S Department of Commerce</b>				<b>\$ -</b>	<b>\$ 22,560</b>
<b><u>U.S Department of Housing and Urban Development</u></b>					
CDBG – Entitlement Grant Cluster: Community Development Block Grants/Entitlement Grants	14.218	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-120013 B-19-MC-120013		\$ 32,205 2,850 4,759 2,589 11,960 2,491 13,993 - 87,849 35,286 304,337 959,463 1,457,782	\$ 32,205 2,850 4,759 2,589 11,960 13,092 23,943 1,355 744,762 157,495 534,018 2,145,218 3,674,246
COVID-19 – Community Development Block Grants/Entitlement Grants <i>Total CDBG – Entitlement Grant Cluster</i>	14.218	B-20-MC120013-CV		21,106 1,478,888	1,412,937 5,087,183

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S Department of Housing and Urban Development (continued)</b>					
Emergency Solutions Grant Program	14.231	E-18-MC-120002		\$ 21,749	\$ 21,749
		E-19-MC-120002		89,864	444,496
		E-20-MC-120002		-	307,292
				111,613	773,537
HOME Investment Partnership Program	14.239	M-15-MC-120011		-	100,044
		M-16-MC-120011		-	275,291
		M-17-MC-120011		-	402,616
		M-18-MC-120011		-	14,286
		M-19-MC-120011		-	347,479
				-	1,139,716
Housing Opportunities for Persons with AIDS	14.241	F-LH-05-F005		-	3,282
		F-LH-14-F005		-	2,340
		F-LH-16-F005		-	29,553
		F-LH-17-F005		-	286,802
		F-LH-18-F005		-	5,374,957
		F-LH-19-F005		-	6,306,236
				-	12,003,170
COVID-19 – Housing Opportunities for Persons with AIDS	14.241	F-LH-20-F005-CV		-	53,441
Pass-Through Florida Department of Health Housing Opportunities for Persons with AIDS	14.241	FL19F999	CODRB	-	311,181
		FLH19F999	CODRX	-	148,943
				-	460,124
<i>Total Housing Opportunities for Persons with AIDS</i>				-	12,516,735
Pass-Through Miami Dade County Homeless Trust Continuum of Care Program	14.267	FL0189L4D001811	596000573	-	87,369
		FL0190L4D001811	596000573	-	82,724
		FL0211L4D001811	596000573	-	146,900
				-	316,993
Section 8 Project-Based Cluster: Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation	14.856	FL145MR0001		-	1,947,583
		FL145MR0002		-	521,834
				-	2,469,417
Housing Voucher Cluster: Section 8 Housing Choice Vouchers	14.871	FL145		-	2,497,369

(Continued)

**City of Miami, Florida**

**Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>U.S Department of Housing and Urban Development (continued)</u></b>					
Mainstream Vouchers	14.879	FL145		\$ -	\$ 4,518
<i>Total Housing Voucher Cluster</i>				-	2,501,887
<b>Total U.S Department of Housing and Urban Development</b>				<b>\$ 1,590,501</b>	<b>\$ 24,805,468</b>
<b><u>U.S Department of Justice</u></b>					
Pass-Through Office of the Florida Attorney General Crime Victim Assistance	16.575	VOCA-2018-City of Miami Depa-00016 VOCA-2019-City of Miami Depa-00173	596000375 596000375	\$ - -	\$ 11,719 491,704 503,423
Public Safety Partnership and Community Policing Grants	16.710	2016ULWX0024 2017ULWX0033		- -	33,995 401,479 435,474
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0788 2019-DJ-BX-0396 2019-WY-BX-005		- - -	163,910 123,380 169,113 456,403
Pass-Through Florida Department of Law Enforcement Edward Byrne Memorial Justice Assistance Grant Program <i>Total Edward Byrne Memorial Justice Assistance Grant Program</i>	16.738	2017-MU-BX-0187	2017-MU-BX-0187	- -	2,879 459,282
DNA Backlog Reduction Program	16.741	2017-AK-BX-0013		-	1,474
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0014		-	99,119
Edward Byrne Memorial Competitive Grant Program	16.751	2014-WY-BX-002		-	14,170
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2018-AR-BX-K109		-	129,302
Equitable Sharing Program	16.922	Not Applicable		-	158,704
<b>Total U.S Department of Justice</b>				<b>\$ -</b>	<b>\$ 1,800,948</b>

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>U.S. Department of Transportation</u></b>					
Pass-Through Florida Department of Transportation Highway Planning and Construction Cluster	20.205	ARJ81 G0R73 G1G02	Not Available Not Available Not Available	\$ - - -	\$ 355,250 229,087 112,358
<b>Highway Safety Cluster:</b>				-	696,695
Pass-Through Florida Department of Transportation State and Community Highway Safety	20.600	SC-20-13-14	69A37518300004020FLO	-	178,051
Pass-Through Florida Department of Transportation National Priority Safety Programs <i>Total Highway Safety Cluster</i>	20.616	G1E22	69A37518300004020FLO	-	47,377 225,428
<b>Total U.S Department of Transportation</b>				<b>\$ -</b>	<b>\$ 922,123</b>
<b><u>U.S. Department of the Treasury</u></b>					
Pass-Through Florida Housing Finance Corporation COVID-19 – Coronavirus Relief Fund	21.019	SLT0050	Not Available	\$ -	\$ 1,312,760
Pass-Through Miami Dade County Department of the Treasury COVID-19 – Coronavirus Relief Fund	21.019		Not Available	-	1,207
<b>Total U.S Department of the Treasury</b>				<b>\$ -</b>	<b>\$ 1,313,967</b>
<b><u>U.S Department of Health and Human Services</u></b>					
Federal Pass-Through Florida Agency for Persons with Disabilities Medicaid Cluster: Medical Assistance Program	93.778	Not Applicable	Not Available	-	144,801
<b>Total U.S Department of Health and Human Services</b>				<b>\$ -</b>	<b>\$ 144,801</b>

(Continued)

**City of Miami, Florida**

**Schedule of Expenditures of Federal Awards (Continued)  
Fiscal Year Ended September 30, 2020**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Grant/Contract Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><u>Executive Office of the President of the United States</u></b>					
Pass-Through South Florida HIDTA/Monroe County Sheriffs High Intensity Drug Trafficking Areas Program	95.001	G15MI0001A G19MI0001A	G15MI0001A G19MI0001A	\$ - -	\$ 1,850 95,151
<b>Total Executive Office of the President</b>				<b>\$ -</b>	<b>\$ 97,001</b>
<b><u>U.S Department of Homeland Security</u></b>					
National Urban Search and Rescue (US&R) Response System	97.025	EMW-95-k-4718 EMW-2016-CA-00019-S01 EMW-2017-CA-00048 EMW2018CA00008 EMW-2019-CA-00072		\$ - - - - -	\$ 1,030,876 28,227 113,413 110,896 711,441 <b>1,994,853</b>
Pass-Through State of Florida Division of Emergency Management Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Z0032	4337DRFLP0000001	- -	26,968,201 1,387,294 <b>28,355,495</b>
Pass-Through State of Florida Division of Emergency Management Agency Building Resilient Infrastructure and Communities	97.047	18-DM-AX-11-23-02-365	EMA-2017-PC-0001	-	190,859
Pass Through State of Florida Division of Emergency Management Homeland Security Grant Program	97.067	18-DS-X3-11-23-02-376 19-DS-01-11-23-02-294 19-DS-04-11-23-02-319 R0075 R0090	EMW-2017-SS-00061 EMW-2018-SS-00064 EMW-2018-SS-00064 EMW-2019-SS-00049 EMW-2019-SS-00049	969,694 - 1,714,501 - -	1,249,282 44,995 2,479,464 529,708 40,000 <b>2,684,195</b>
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00097-S01		26,168	54,044
<b>Total U.S Department of Homeland Security</b>				<b>\$ 2,710,363</b>	<b>\$ 34,938,700</b>
<b>Total Expenditures of Federal Awards</b>				<b>\$ 4,300,864</b>	<b>\$ 64,092,790</b>

See notes to the schedule of federal awards.

City of Miami, Florida

Schedule of State Financial Assistance  
Fiscal Year Ended September 30, 2020

State Grantor/Pass-through Grantor/Program	State CSFA Number	Grant/Contract Number	Total State Expenditures
<b><u>Department of Environmental Protection</u></b>			
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP1320J LPA0024	\$ 78,365 1,456,640
<b>Total Department of Environmental Protection</b>			<b>\$ 1,535,005</b>
<b><u>Florida Housing Finance Corporation</u></b>			
State Housing Initiatives Partnership (SHIP) Program	40.901	SHIP FY2016-2017 SHIP FY2017-2018 SHIP FY2018-2019 SHIP FY2019-2020	\$ 137,998 652,126 315,115 5,258
<b>Total Florida Housing Finance Corporation</b>			<b>\$ 1,110,497</b>
<b><u>Department of State and Secretary of State</u></b>			
Acquisition, Restoration of Historic Properties	45.032	MP511	\$ 499,103
<b>Total Florida Department of State</b>			<b>\$ 499,103</b>
<b><u>Department of Transportation</u></b>			
Public Transit Service Development Program	55.012	444353-1-84-01	\$ 389,428
Local Transportation Project	55.039	G1G40	15,980
<b>Total Department of Transportation</b>			<b>\$ 405,408</b>
<b><u>Department of Health</u></b>			
Emergency Medical Services (EMS) Matching Awards	64.003	M7034	\$ 110,724
Pass-Through Miami-Dade County, Florida County Grant Awards	64.005	EMS County Grant #C0013	41,432
<b>Total Department of Health</b>			<b>\$ 152,156</b>
<b><u>Department of Law Enforcement</u></b>			
Pass-Through Miami-Dade County, Florida Miami-Dade County Operation Blue and Brown	71.040	2020-SFA-GAA-43-P6-002	\$ 156,779
Identity Theft and Fraud Grant Program	71.042	2020-SFA-ITF-43-2D-009	10,000
<b>Total Department of Law Enforcement</b>			<b>\$ 166,779</b>
<b>Total Expenditures of State Financial Assistance</b>			<b>\$ 3,868,948</b>

See notes to schedule of state financial assistance.



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

**For use in FY 2022**

**Based on Actual Expenditures for the  
Fiscal Year Ended September 30, 2020**

