



CITY OF MIAMI, FLORIDA

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

For use in FY 2023 Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2021

Prepared September 2022

CITY OF MIAMI, FLORIDA

COST ALLOCATION PLAN FOR FY 2022 BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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Certificate of Cost Allocation Plan and Indirect Costs

CERTIFICATE OF COST ALLOCATION PLAN

CITY OF MIAMI, FLORIDA

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

- 1) All costs included in this proposal dated September 27, 2022 to establish cost allocations or billings for the fiscal year October 1, 2022 through September 30, 2023 based on the fiscal year ending September 30, 2021 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: Larry Spring

Title: Assistant City Manager/CFO

Date of Execution: 09/27/2022

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 27, 2022 to establish billing or final indirect costs rates for the fiscal year October 1, 2022 through September 30, 2023 based on the fiscal year ending September 30, 2021 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:



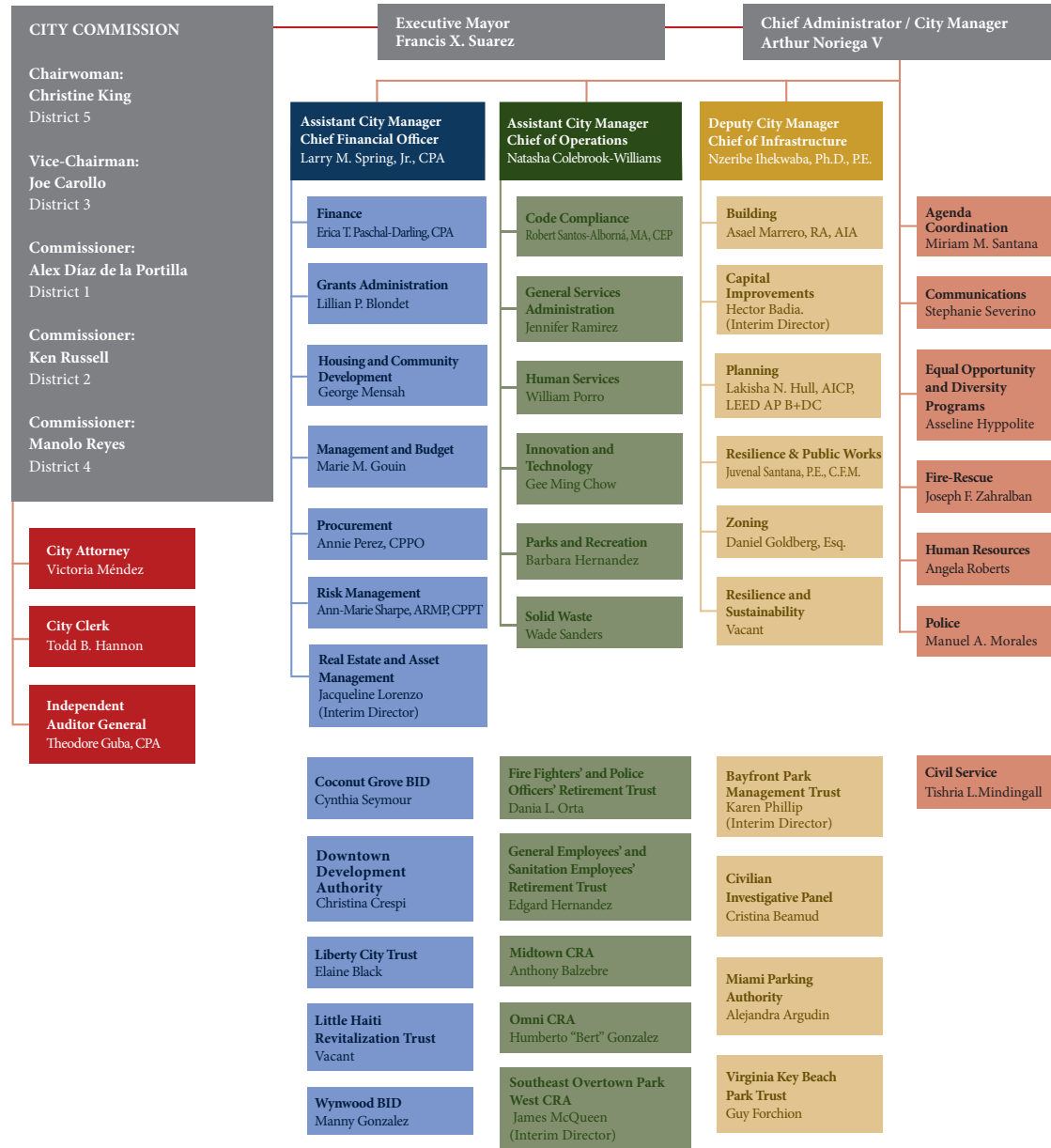
Name of Official: Larry Spring

Title: Assistant City Manager/CFO

Date of Execution: 09/27/2022

City Organizational Chart

CITY ORGANIZATIONAL CHART



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Cost Allocation Methodology

City of Miami, Florida

Cost Allocation Methodology

OVERVIEW

The City of Miami's (the City) Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City based on actual expenditures for fiscal year ending September 30, 2021.

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

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

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

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

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

PROCESS

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

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

FORMAT OF THE REPORT

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

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

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

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

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

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

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

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

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

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Cost Allocation Plan

CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
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**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Allocated Costs By Department**

Detail

| Central Service Departments | 101 MAYOR | 111-5 COMMISSIONERS | 152 CODE COMPLIANCE | 181-9 FIRE-RESCUE | 190-1 POLICE | 201-9 PUBLIC WORKS | 211-3 SOLID WASTE |
|---------------------------------|----------------|------------------------|------------------------|-------------------|-------------------|--------------------|-------------------|
| Building Depreciation | 0 | 0 | 6,407 | 30,139 | 7,364 | 22,061 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 City Clerk | 0 | 0 | 0 | 30,507 | 84,344 | 67,215 | 0 |
| 131 City Attorney | 92,889 | 390,552 | 403,016 | 428,538 | 2,910,732 | 1,052,945 | 407,764 |
| 141 Civil Service Board | 2,700 | 9,379 | 9,236 | 123,628 | 242,710 | 19,041 | 33,394 |
| 150 City Manager's Office | 13,060 | 45,364 | 44,677 | 597,986 | 1,173,980 | 92,103 | 161,525 |
| 150.2 Agenda Coordination | 0 | 213,270 | 0 | 11,909 | 31,395 | 0 | 1,083 |
| 160 Finance - Director's Office | 4,764 | 16,547 | 16,297 | 218,121 | 428,223 | 33,596 | 58,918 |
| 161 Finance - General | 20,228 | 94,647 | 36,634 | 1,023,249 | 1,497,683 | 232,562 | 187,560 |
| 162 Finance - Treasury | 9,590 | 52,992 | 63,104 | 545,007 | 1,163,032 | 188,342 | 165,411 |
| 163 Finance - Financial | 2,143 | 7,585 | 7,017 | 64,502 | 91,149 | 15,498 | 19,524 |
| 171-4 Human Resources | 22,559 | 78,361 | 86,697 | 1,169,337 | 2,292,289 | 179,436 | 315,331 |
| 231 Management and Budget | 0 | 0 | 85,025 | 3,698,603 | 6,972,076 | 276,332 | 1,105,329 |
| 241 GSA - Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 243 GSA - Miami Riverside | (79) | 636 | 72,860 | 140,795 | 68,615 | 105,915 | 24,776 |
| 244 GSA - Graphics | 11,470 | 223,202 | 23,729 | (193,551) | 41,977 | 830 | 22,143 |
| 246 GSA - Light Fleet | (4,299) | 13,236 | 63,654 | 9,920 | 242,241 | 7,784,641 | 30,231 |
| 247 GSA - Heavy Fleet | 0 | 0 | 0 | (1,896) | (28,713) | 8,041,365 | (1,196,770) |
| 251 Information Technology | 107,743 | 559,159 | 574,690 | 2,053,809 | 8,304,108 | 708,489 | 409,301 |
| 261 Procurement | 49,650 | 205,665 | 19,018 | 654,557 | 499,070 | 66,815 | 85,936 |
| 271 Auditor General | 4,519 | 12,183 | 17,170 | 382,854 | 548,687 | 98,063 | 74,780 |
| 301-3 Risk Management | 11,980 | 42,206 | 55,642 | 808,859 | 1,700,847 | 102,468 | 227,348 |
| 431 Equal Opportunity & | 2,702 | 9,384 | 9,241 | 123,695 | 242,835 | 19,052 | 33,411 |
| 371 Grants Administration | 0 | 0 | 0 | 146,445 | 232,589 | 43,072 | 17,229 |
| Total Allocated | 351,619 | 1,974,368 | 1,594,114 | 12,067,013 | 28,747,233 | 19,149,841 | 2,184,224 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 351,619 | 1,974,368 | 1,594,114 | 12,067,013 | 28,747,233 | 19,149,841 | 2,184,224 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 351,619 | 1,974,368 | 1,594,114 | 12,067,013 | 28,747,233 | 19,149,841 | 2,184,224 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Allocated Costs By Department**

Detail

| Central Service Departments | 221 DEPT OF REAL ESTATE & ASSET | 242 GSA PROPERTY MNGT | 245 GSA COMMUNICATIONS | 281-4 BUILDING | 291-8 PARKS & RECREATION | 342 ZONING | 351-5 PLANNING |
|---------------------------------|------------------------------------|--------------------------|---------------------------|------------------|-----------------------------|----------------|------------------|
| | MGMT | | | | | | |
| Building Depreciation | 20,273 | 0 | 0 | 57,334 | 9,105 | 14,687 | 21,257 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 City Clerk | 0 | 0 | 0 | 134,749 | 0 | 0 | 0 |
| 131 City Attorney | 568,911 | 0 | 0 | 416,370 | 423,790 | 210,708 | 493,828 |
| 141 Civil Service Board | 6,111 | 5,400 | 1,137 | 16,910 | 100,324 | 3,694 | 5,116 |
| 150 City Manager's Office | 29,555 | 26,119 | 5,498 | 81,794 | 485,262 | 17,871 | 24,744 |
| 150.2 Agenda Coordination | 22,735 | 0 | 0 | 1,083 | 2,165 | 7,578 | 62,791 |
| 160 Finance - Director's Office | 10,781 | 9,527 | 2,005 | 29,835 | 177,005 | 6,518 | 9,026 |
| 161 Finance - General | 171,222 | 42,157 | 15,168 | 117,695 | 647,609 | 15,826 | 41,724 |
| 162 Finance - Treasury | 115,522 | 16,627 | 8,176 | 792,064 | 789,582 | 171,759 | 131,920 |
| 163 Finance - Financial | 9,469 | 3,903 | 1,257 | 12,680 | 54,981 | 2,749 | 5,723 |
| 171-4 Human Resources | 57,026 | 51,250 | 10,790 | 158,074 | 880,836 | 34,259 | 47,747 |
| 231 Management and Budget | 42,513 | 0 | 0 | 403,870 | 297,589 | 85,025 | 106,281 |
| 241 GSA - Administration | 0 | 1,390,114 | 292,656 | 0 | 0 | 0 | 0 |
| 243 GSA - Miami Riverside | 99,414 | 0 | 0 | 308,301 | 45,089 | 71,198 | 196,649 |
| 244 GSA - Graphics | 609 | 3,152 | 42 | 19,516 | 25,645 | 62 | 14,058 |
| 246 GSA - Light Fleet | 1,363 | 0 | 0 | 17,430 | (22,683) | 0 | (581) |
| 247 GSA - Heavy Fleet | 0 | 0 | 0 | 0 | (46,042) | 0 | 0 |
| 251 Information Technology | 182,664 | 11,209 | 71,142 | 1,366,760 | 1,093,190 | 205,533 | 499,881 |
| 261 Procurement | 182,901 | 114,724 | 17,959 | 76,911 | 601,218 | 4,399 | 10,713 |
| 271 Auditor General | 33,937 | 10,505 | 2,888 | 41,148 | 99,507 | 8,650 | 11,095 |
| 301-3 Risk Management | 27,915 | 24,096 | 5,008 | 79,723 | 468,043 | 16,413 | 22,591 |
| 431 Equal Opportunity & | 6,114 | 5,403 | 1,138 | 16,919 | 100,377 | 3,697 | 5,119 |
| 371 Grants Administration | 17,229 | 0 | 0 | 0 | 34,457 | 0 | 0 |
| Total Allocated | 1,606,264 | 1,714,186 | 434,864 | 4,149,166 | 6,267,049 | 880,626 | 1,709,682 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 1,606,264 | 1,714,186 | 434,864 | 4,149,166 | 6,267,049 | 880,626 | 1,709,682 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 1,606,264 | 1,714,186 | 434,864 | 4,149,166 | 6,267,049 | 880,626 | 1,709,682 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Allocated Costs By Department**

Detail

| Central Service Departments | 381 COMMUNICATIONS | 401 CIP | 441 OFFICE OF RESILIENCY AND | 450 HUMAN SERVICES | 910 CD-COMMUNITY & ECONOMIC | 920 CRA - COMMUNITY REDEVELOPMENT | 930 LIBERTY CITY |
|---------------------------------|-----------------------|------------------|---------------------------------|--------------------|-----------------------------|--------------------------------------|------------------|
| Building Depreciation | 6,460 | 19,784 | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 City Clerk | 0 | 30,338 | 0 | 0 | 0 | 7,371 | 0 |
| 131 City Attorney | 10,090 | 244,540 | 11,277 | 46,594 | 374,823 | 138,295 | 14,839 |
| 141 Civil Service Board | 1,279 | 5,684 | 0 | 11,084 | 5,400 | 0 | 0 |
| 150 City Manager's Office | 6,186 | 27,493 | 0 | 53,613 | 26,119 | 0 | 0 |
| 150.2 Agenda Coordination | 0 | 22,735 | 61,708 | 0 | 37,890 | 3,248 | 2,165 |
| 160 Finance - Director's Office | 2,256 | 10,029 | 0 | 19,556 | 9,527 | 0 | 0 |
| 161 Finance - General | 18,937 | 98,735 | 1,214 | 74,910 | 493,203 | 544,500 | 3,668 |
| 162 Finance - Treasury | 7,117 | 43,158 | 1,436 | 42,027 | 129,013 | 29,917 | 2,795 |
| 163 Finance - Financial | 2,224 | 11,130 | 100 | 8,865 | 14,724 | 2,076 | 188 |
| 171-4 Human Resources | 11,816 | 53,302 | 0 | 102,616 | 49,313 | 0 | 0 |
| 231 Management and Budget | 63,769 | 148,794 | 0 | 297,589 | 21,257 | 0 | 0 |
| 241 GSA - Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 243 GSA - Miami Riverside | 30,715 | 94,817 | 0 | 3,113 | (1,174) | (129) | 1 |
| 244 GSA - Graphics | (195) | 7,025 | (963) | 448,090 | (1,186) | 0 | 0 |
| 246 GSA - Light Fleet | 2,411 | (2,273) | 0 | 34,084 | 1,156 | 722 | 0 |
| 247 GSA - Heavy Fleet | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 Information Technology | 53,951 | 462,823 | 0 | 259,406 | 222,723 | 130,317 | 20,850 |
| 261 Procurement | 34,173 | 27,229 | 366 | 53,276 | 19,814 | 14,085 | 3,299 |
| 271 Auditor General | 3,703 | 9,647 | 0 | 27,519 | 13,088 | 53,556 | 921 |
| 301-3 Risk Management | 5,832 | 25,454 | 0 | 49,501 | 24,111 | 56 | 0 |
| 431 Equal Opportunity & | 1,279 | 5,687 | 0 | 11,090 | 5,403 | 0 | 0 |
| 371 Grants Administration | 0 | 0 | 0 | 0 | 0 | 318,732 | 0 |
| Total Allocated | 262,003 | 1,346,131 | 75,138 | 1,542,933 | 1,445,204 | 1,242,746 | 48,726 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 262,003 | 1,346,131 | 75,138 | 1,542,933 | 1,445,204 | 1,242,746 | 48,726 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 262,003 | 1,346,131 | 75,138 | 1,542,933 | 1,445,204 | 1,242,746 | 48,726 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Allocated Costs By Department**

Detail

| Central Service Departments | 940 VIRGINIA KEY | 950 CIVILIAN INVESTIGATIVE | 960 PENSION | 970 COMPONENT UNITS | 980 ND - NON DEPARTMENTAL | 999 OTHER | SubTotal |
|---------------------------------|------------------|-------------------------------|---------------|------------------------|------------------------------|------------------|-------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 214,871 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 City Clerk | 0 | 0 | 0 | 0 | 0 | 2,118,890 | 2,473,414 |
| 131 City Attorney | 13,354 | 16,916 | 593 | 472,757 | 0 | 0 | 9,144,121 |
| 141 Civil Service Board | 0 | 852 | 0 | 0 | 1,705 | 0 | 604,784 |
| 150 City Manager's Office | 0 | 4,124 | 0 | 0 | 8,248 | 0 | 2,925,321 |
| 150.2 Agenda Coordination | 1,083 | 1,083 | 3,248 | 10,826 | 0 | 0 | 497,995 |
| 160 Finance - Director's Office | 0 | 1,504 | 0 | 0 | 3,009 | 0 | 1,067,044 |
| 161 Finance - General | 18,085 | 16,285 | 0 | 104 | 49,248 | 267,836 | 5,730,689 |
| 162 Finance - Treasury | 10,949 | 13,214 | 0 | 82 | 22,801 | 1,003,431 | 5,519,068 |
| 163 Finance - Financial | 673 | 1,540 | 0 | 5 | 1,674 | 0 | 341,379 |
| 171-4 Human Resources | 0 | 7,770 | 0 | 0 | 14,893 | 0 | 5,623,702 |
| 231 Management and Budget | 0 | 0 | 0 | 0 | 0 | 0 | 13,604,052 |
| 241 GSA - Administration | 0 | 0 | 0 | 0 | 0 | 0 | 1,682,770 |
| 243 GSA - Miami Riverside | 404 | 236 | 11,366 | 0 | 0 | 0 | 1,273,518 |
| 244 GSA - Graphics | 0 | 924 | 0 | 0 | 0 | 0 | 646,579 |
| 246 GSA - Light Fleet | 0 | 22 | 0 | 0 | (52,758) | (329) | 8,118,188 |
| 247 GSA - Heavy Fleet | 0 | 0 | 0 | 0 | 0 | 0 | 6,767,944 |
| 251 Information Technology | 60,122 | 40,560 | 457 | 62,629 | 22,193 | 0 | 17,483,709 |
| 261 Procurement | 88,334 | 21,166 | 0 | 0 | 7,330 | 0 | 2,858,608 |
| 271 Auditor General | 1,992 | 0 | 0 | 0 | 55,170 | 0 | 1,511,582 |
| 301-3 Risk Management | 0 | 3,784 | 0 | 0 | 7,512 | 0 | 3,709,389 |
| 431 Equal Opportunity & | 0 | 853 | 0 | 0 | 1,706 | 0 | 605,105 |
| 371 Grants Administration | 0 | 0 | 0 | 0 | 0 | 1,378,769 | 2,188,522 |
| Total Allocated | 194,996 | 130,833 | 15,664 | 546,403 | 142,731 | 4,768,597 | 94,592,354 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 194,996 | 130,833 | 15,664 | 546,403 | 142,731 | 4,768,597 | 94,592,354 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 194,996 | 130,833 | 15,664 | 546,403 | 142,731 | 4,768,597 | 94,592,354 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Allocated Costs By Department**

Detail

| Central Service Departments | Direct Billed | Unallocated | Total |
|---------------------------------|-------------------|-------------|--------------------|
| Building Depreciation | 0 | 0 | 214,871 |
| Equipment Depreciation | 0 | 0 | 0 |
| 121 City Clerk | 0 | 0 | 2,473,414 |
| 131 City Attorney | 0 | 0 | 9,144,121 |
| 141 Civil Service Board | 0 | 0 | 604,784 |
| 150 City Manager's Office | 0 | 0 | 2,925,321 |
| 150.2 Agenda Coordination | 0 | 0 | 497,995 |
| 160 Finance - Director's Office | 0 | 0 | 1,067,044 |
| 161 Finance - General | 0 | 0 | 5,730,689 |
| 162 Finance - Treasury | 0 | 0 | 5,519,068 |
| 163 Finance - Financial | 0 | 0 | 341,379 |
| 171-4 Human Resources | 0 | 0 | 5,623,702 |
| 231 Management and Budget | 0 | 0 | 13,604,052 |
| 241 GSA - Administration | 0 | 0 | 1,682,770 |
| 243 GSA - Miami Riverside | 236,849 | 0 | 1,510,367 |
| 244 GSA - Graphics | 313,644 | 0 | 960,223 |
| 246 GSA - Light Fleet | 3,573,517 | 0 | 11,691,705 |
| 247 GSA - Heavy Fleet | 6,050,697 | 0 | 12,818,641 |
| 251 Information Technology | 0 | 0 | 17,483,709 |
| 261 Procurement | 0 | 0 | 2,858,608 |
| 271 Auditor General | 0 | 0 | 1,511,582 |
| 301-3 Risk Management | 0 | 0 | 3,709,389 |
| 431 Equal Opportunity & | 0 | 0 | 605,105 |
| 371 Grants Administration | 0 | 0 | 2,188,522 |
| Total Allocated | 10,174,707 | 0 | 104,767,061 |
| Roll Forward | 0 | 0 | 0 |
| Cost With Roll Forward | 10,174,707 | 0 | 104,767,061 |
| Adjustments | 0 | 0 | 0 |
| Proposed Costs | 10,174,707 | 0 | 104,767,061 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 2,216,896 | (4,111) | |
| 131 City Attorney | 10,510,494 | (37,449) | |
| 141 Civil Service Board | 552,717 | 0 | |
| 150 City Manager's Office | 2,692,792 | (35,145) | |
| 150.2 Agenda Coordination | 385,759 | 0 | |
| 160 Finance - Director's Office | 2,364,558 | (53,729) | |
| 161 Finance - General Accounting | 26,846,167 | (22,055,784) | |
| 162 Finance - Treasury Management | 81,745,852 | (77,437,975) | |
| 163 Finance - Financial System Services | 313,926 | 0 | |
| 171-4 Human Resources | 5,225,608 | (7,611) | |
| 231 Management and Budget | 13,434,391 | (5,508) | |
| 241 GSA - Administration | 5,327,113 | (1,694,202) | |
| 243 GSA - Miami Riverside Center | 1,963,201 | (88,968) | |
| 244 GSA - Graphics | 695,938 | (28,984) | |
| 246 GSA - Light Fleet | 7,546,105 | (1,743,145) | |
| 247 GSA - Heavy Fleet | 9,976,764 | (736,728) | |
| 251 Information Technology | 17,892,741 | (967,963) | |
| 261 Procurement | 2,946,354 | (16,183) | |
| 271 Auditor General | 1,372,319 | (4,644) | |
| 301-3 Risk Management | 3,608,931 | (136,569) | |
| 431 Equal Opportunity & Diversity | 551,551 | 0 | |
| 371 Grants Administration | 1,831,440 | (15,362) | |
| 101 MAYOR | | | 351,619 |
| 111-5 COMMISSIONERS | | | 1,974,368 |
| 152 CODE COMPLIANCE | | | 1,594,114 |
| 181-9 FIRE-RESCUE | | | 12,067,013 |
| 190-1 POLICE | | | 28,747,233 |
| 201-9 PUBLIC WORKS | | | 19,149,841 |
| 211-3 SOLID WASTE | | | 2,184,224 |
| 221 DEPT OF REAL ESTATE & ASSET MGMT | | | 1,606,264 |
| 242 GSA PROPERTY MNGT | | | 1,714,186 |
| 245 GSA COMMUNICATIONS SERVICES | | | 434,864 |
| 281-4 BUILDING | | | 4,149,166 |
| 291-8 PARKS & RECREATION | | | 6,267,049 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Summary Of Allocated Costs**

| Department | Total Expenditures | Cost Adjustments | Total Allocated | |
|--|--------------------|-----------------------|--------------------|----------------|
| 342 ZONING | | | 880,626 | |
| 351-5 PLANNING | | | 1,709,682 | |
| 381 COMMUNICATIONS | | | 262,003 | |
| 401 CIP | | | 1,346,131 | |
| 441 OFFICE OF RESILIENCY AND SUSTAINABIL | | | 75,138 | |
| 450 HUMAN SERVICES | | | 1,542,933 | |
| 910 CD-COMMUNITY & ECONOMIC DEVELOPMENT | | | 1,445,204 | |
| 920 CRA - COMMUNITY REDEVELOPMENT AGENCY | | | 1,242,746 | |
| 930 LIBERTY CITY | | | 48,726 | |
| 940 VIRGINIA KEY | | | 194,996 | |
| 950 CIVILIAN INVESTIGATIVE PANEL | | | 130,833 | |
| 960 PENSION | | | 15,664 | |
| 970 COMPONENT UNITS | | | 546,403 | |
| 980 ND - NON DEPARTMENTAL | | | 142,731 | |
| 999 OTHER | | | 4,768,597 | |
| Direct Billed Total | | | 10,174,707 | |
| Unallocated Total | | | 0 | |
| Totals | <u>209,837,121</u> | <u>(105,070,060)</u> | <u>104,767,061</u> | Deviation 0 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 10,104 | (2,515,981) | 23,427 | 1,509 | 7,264 | 89,238 |
| 131 City Attorney | 30,288 | 12,303 | 37,794 | (11,355,645) | 6,538 | 31,476 | 19,649 |
| 141 Civil Service Board | 3,009 | 0 | 0 | 46,594 | (662,567) | 2,421 | 0 |
| 150 City Manager's Office | 14,976 | 14,227 | 0 | 205,366 | 1,563 | (3,199,488) | 23,742 |
| 150.2 Agenda Coordination | 723 | 0 | 0 | 253,146 | 426 | 2,062 | (700,992) |
| 160 Finance - Director's Office | 3,606 | 132,039 | 0 | 891,799 | 1,421 | 6,873 | 10,826 |
| 161 Finance - General | 26,446 | 5,775 | 0 | 0 | 3,553 | 17,184 | 0 |
| 162 Finance - Treasury | 10,819 | 3,146 | 0 | 0 | 3,553 | 17,184 | 0 |
| 163 Finance - Financial | 2,404 | 0 | 0 | 0 | 142 | 687 | 0 |
| 171-4 Human Resources | 24,502 | 27,033 | 0 | 251,365 | 5,116 | 24,744 | 8,661 |
| 231 Management and Budget | 6,812 | 13,535 | 0 | 76,567 | 2,842 | 13,747 | 27,064 |
| 241 GSA - Administration | 1,520 | 663,826 | 0 | 39,767 | 995 | 4,811 | 3,248 |
| 243 GSA - Miami Riverside | 12,204 | 138,259 | 0 | 0 | 1,137 | 5,498 | 0 |
| 244 GSA - Graphics | 0 | 71,228 | 0 | 0 | 711 | 3,437 | 0 |
| 246 GSA - Light Fleet | 0 | 4,194,465 | 0 | 0 | 4,689 | 22,682 | 0 |
| 247 GSA - Heavy Fleet | 0 | 1,810,504 | 0 | 0 | 4,689 | 22,682 | 0 |
| 251 Information Technology | 31,467 | 2,225,938 | 4,773 | 34,425 | 10,799 | 52,237 | 2,165 |
| 261 Procurement | 6,894 | 39,771 | 0 | 182,812 | 2,700 | 13,060 | 4,331 |
| 271 Auditor General | 13,574 | 11,412 | 0 | 31,161 | 1,137 | 5,498 | 0 |
| 301-3 Risk Management | 7,646 | 10,070 | 0 | 91,999 | 2,700 | 13,060 | 6,495 |
| 431 Equal Opportunity & | 2,504 | 0 | 0 | 43,922 | 426 | 2,062 | 0 |
| 371 Grants Administration | 4,271 | 33,333 | 0 | 39,174 | 1,137 | 5,498 | 7,578 |
| 101 MAYOR | 0 | 0 | 0 | 92,889 | 2,700 | 13,060 | 0 |
| 111-5 COMMISSIONERS | 0 | 0 | 0 | 390,552 | 9,379 | 45,364 | 213,270 |
| 152 CODE COMPLIANCE | 6,407 | 0 | 0 | 403,016 | 9,236 | 44,677 | 0 |
| 181-9 FIRE-RESCUE | 30,139 | 0 | 30,507 | 428,538 | 123,628 | 597,986 | 11,909 |
| 190-1 POLICE | 7,364 | 0 | 84,344 | 2,910,732 | 242,710 | 1,173,980 | 31,395 |
| 201-9 PUBLIC WORKS | 22,061 | 0 | 67,215 | 1,052,945 | 19,041 | 92,103 | 0 |
| 211-3 SOLID WASTE | 0 | 0 | 0 | 407,764 | 33,394 | 161,525 | 1,083 |
| 221 DEPT OF REAL ESTATE | 20,273 | 0 | 0 | 568,911 | 6,111 | 29,555 | 22,735 |
| 242 GSA PROPERTY MNGT | 0 | 0 | 0 | 0 | 5,400 | 26,119 | 0 |
| 245 GSA | 0 | 0 | 0 | 0 | 1,137 | 5,498 | 0 |
| 281-4 BUILDING | 57,334 | 0 | 134,749 | 416,370 | 16,910 | 81,794 | 1,083 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|--------------------------|------------------------------|-------------------------------|-----------------------|--------------------------|--------------------------------|---------------------------|---------------------|
| 291-8 PARKS & | 9,105 | 0 | 0 | 423,790 | 100,324 | 485,262 | 2,165 |
| 342 ZONING | 14,687 | 0 | 0 | 210,708 | 3,694 | 17,871 | 7,578 |
| 351-5 PLANNING | 21,257 | 0 | 0 | 493,828 | 5,116 | 24,744 | 62,791 |
| 381 COMMUNICATIONS | 6,460 | 0 | 0 | 10,090 | 1,279 | 6,186 | 0 |
| 401 CIP | 19,784 | 0 | 30,338 | 244,540 | 5,684 | 27,493 | 22,735 |
| 441 OFFICE OF RESILIENCY | 0 | 0 | 0 | 11,277 | 0 | 0 | 61,708 |
| 450 HUMAN SERVICES | 0 | 0 | 0 | 46,594 | 11,084 | 53,613 | 0 |
| 910 CD-COMMUNITY & | 0 | 0 | 0 | 374,823 | 5,400 | 26,119 | 37,890 |
| 920 CRA - COMMUNITY | 0 | 0 | 7,371 | 138,295 | 0 | 0 | 3,248 |
| 930 LIBERTY CITY | 0 | 0 | 0 | 14,839 | 0 | 0 | 2,165 |
| 940 VIRGINIA KEY | 0 | 0 | 0 | 13,354 | 0 | 0 | 1,083 |
| 950 CIVILIAN | 0 | 0 | 0 | 16,916 | 852 | 4,124 | 1,083 |
| 960 PENSION | 0 | 0 | 0 | 593 | 0 | 0 | 3,248 |
| 970 COMPONENT UNITS | 0 | 0 | 0 | 472,757 | 0 | 0 | 10,826 |
| 980 ND - NON | 0 | 0 | 0 | 0 | 1,705 | 8,248 | 0 |
| 999 OTHER | 0 | 0 | 2,118,890 | 0 | 0 | 0 | 0 |
| Direct Billings | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Detail Of Allocated Costs**

| Department | 160 Finance - Director's Office 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 Budget 13.5 | 241 GSA - Administration 14.5 |
|---------------------------------|--|------------------------------|--------------------------------|---------------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 City Clerk | 2,605 | 19,677 | 10,932 | 2,637 | 14,054 | 0 | 0 |
| 131 City Attorney | 11,286 | 22,970 | 8,007 | 4,490 | 55,690 | 20,739 | 0 |
| 141 Civil Service Board | 868 | 4,601 | 3,623 | 945 | 4,395 | 0 | 0 |
| 150 City Manager's Office | 2,387 | 14,095 | 6,262 | 2,676 | 11,834 | 0 | 0 |
| 150.2 Agenda Coordination | 651 | 2,967 | 2,358 | 638 | 3,477 | 20,739 | 0 |
| 160 Finance - Director's Office | (3,539,465) | 17,255 | 5,446 | 2,587 | 11,494 | 20,739 | 0 |
| 161 Finance - General | 1,179,981 | (6,418,201) | 2,906 | 5,715 | 30,039 | 0 | 0 |
| 162 Finance - Treasury | 1,124,045 | 20,250 | (5,764,829) | 5,856 | 30,039 | 0 | 0 |
| 163 Finance - Financial | 81,655 | 1,991 | 1,980 | (420,898) | 1,208 | 0 | 0 |
| 171-4 Human Resources | 9,026 | 23,480 | 7,719 | 8,951 | (6,101,007) | 41,477 | 0 |
| 231 Management and Budget | 5,014 | 13,254 | 5,405 | 4,344 | 24,552 | (13,835,285) | 0 |
| 241 GSA - Administration | 1,755 | 18,983 | 8,661 | 2,486 | 8,957 | 63,769 | (4,572,746) |
| 243 GSA - Miami Riverside | 2,005 | 14,678 | 7,110 | 1,387 | 10,790 | 0 | 292,656 |
| 244 GSA - Graphics | 1,253 | 8,817 | 4,272 | 880 | 6,743 | 0 | 182,910 |
| 246 GSA - Light Fleet | 8,273 | 207,170 | 52,028 | 6,205 | 44,507 | 0 | 1,207,205 |
| 247 GSA - Heavy Fleet | 8,273 | 102,508 | 38,223 | 4,415 | 44,507 | 0 | 1,207,205 |
| 251 Information Technology | 19,054 | 75,846 | 19,550 | 10,734 | 102,017 | 42,513 | 0 |
| 261 Procurement | 4,764 | 12,588 | 4,789 | 4,882 | 24,657 | 0 | 0 |
| 271 Auditor General | 2,005 | 8,068 | 4,960 | 2,253 | 9,498 | 0 | 0 |
| 301-3 Risk Management | 4,764 | 32,142 | 40,183 | 4,629 | 24,819 | 21,257 | 0 |
| 431 Equal Opportunity & | 752 | 4,027 | 2,936 | 718 | 3,562 | 0 | 0 |
| 371 Grants Administration | 2,005 | 62,145 | 8,411 | 2,091 | 10,466 | 0 | 0 |
| 101 MAYOR | 4,764 | 20,228 | 9,590 | 2,143 | 22,559 | 0 | 0 |
| 111-5 COMMISSIONERS | 16,547 | 94,647 | 52,992 | 7,585 | 78,361 | 0 | 0 |
| 152 CODE COMPLIANCE | 16,297 | 36,634 | 63,104 | 7,017 | 86,697 | 85,025 | 0 |
| 181-9 FIRE-RESCUE | 218,121 | 1,023,249 | 545,007 | 64,502 | 1,169,337 | 3,698,603 | 0 |
| 190-1 POLICE | 428,223 | 1,497,683 | 1,163,032 | 91,149 | 2,292,289 | 6,972,076 | 0 |
| 201-9 PUBLIC WORKS | 33,596 | 232,562 | 188,342 | 15,498 | 179,436 | 276,332 | 0 |
| 211-3 SOLID WASTE | 58,918 | 187,560 | 165,411 | 19,524 | 315,331 | 1,105,329 | 0 |
| 221 DEPT OF REAL ESTATE | 10,781 | 171,222 | 115,522 | 9,469 | 57,026 | 42,513 | 0 |
| 242 GSA PROPERTY MNGT | 9,527 | 42,157 | 16,627 | 3,903 | 51,250 | 0 | 1,390,114 |
| 245 GSA | 2,005 | 15,168 | 8,176 | 1,257 | 10,790 | 0 | 292,656 |
| 281-4 BUILDING | 29,835 | 117,695 | 792,064 | 12,680 | 158,074 | 403,870 | 0 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Detail Of Allocated Costs**

| Department | 160 Finance - Director's | 161 Finance - General | 162 Finance - Treasury | 163 Finance - Financial | 171-4 Human Resources | 231 Management and | 241 GSA - |
|--------------------------|--------------------------|-----------------------|------------------------|-------------------------|-----------------------|--------------------|-----------|
| | 8.5 | 9.5 | 10.5 | 11.5 | 12.5 | 13.5 | 14.5 |
| 291-8 PARKS & | 177,005 | 647,609 | 789,582 | 54,981 | 880,836 | 297,589 | C |
| 342 ZONING | 6,518 | 15,826 | 171,759 | 2,749 | 34,259 | 85,025 | C |
| 351-5 PLANNING | 9,026 | 41,724 | 131,920 | 5,723 | 47,747 | 106,281 | C |
| 381 COMMUNICATIONS | 2,256 | 18,937 | 7,117 | 2,224 | 11,816 | 63,769 | C |
| 401 CIP | 10,029 | 98,735 | 43,158 | 11,130 | 53,302 | 148,794 | C |
| 441 OFFICE OF RESILIENCY | 0 | 1,214 | 1,436 | 100 | 0 | 0 | C |
| 450 HUMAN SERVICES | 19,556 | 74,910 | 42,027 | 8,865 | 102,616 | 297,589 | C |
| 910 CD-COMMUNITY & | 9,527 | 493,203 | 129,013 | 14,724 | 49,313 | 21,257 | C |
| 920 CRA - COMMUNITY | 0 | 544,500 | 29,917 | 2,076 | 0 | 0 | C |
| 930 LIBERTY CITY | 0 | 3,668 | 2,795 | 188 | 0 | 0 | C |
| 940 VIRGINIA KEY | 0 | 18,085 | 10,949 | 673 | 0 | 0 | C |
| 950 CIVILIAN | 1,504 | 16,285 | 13,214 | 1,540 | 7,770 | 0 | C |
| 960 PENSION | 0 | 0 | 0 | 0 | 0 | 0 | C |
| 970 COMPONENT UNITS | 0 | 104 | 82 | 5 | 0 | 0 | C |
| 980 ND - NON | 3,009 | 49,248 | 22,801 | 1,674 | 14,893 | 0 | C |
| 999 OTHER | 0 | 267,836 | 1,003,431 | 0 | 0 | 0 | C |
| Direct Billings | 0 | 0 | 0 | 0 | 0 | 0 | C |
| Unallocated | 0 | 0 | 0 | 0 | 0 | 0 | C |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | C |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 526 | 6,765 | 0 | 0 | 89,909 | 13,471 | 2,069 |
| 131 City Attorney | 136,939 | 326 | (231) | 0 | 423,802 | 9,519 | 11,965 |
| 141 Civil Service Board | 13,802 | 0 | (1,479) | 0 | 26,761 | 707 | 604 |
| 150 City Manager's Office | 67,246 | (1,232) | 0 | 0 | 127,586 | 39,483 | 3,354 |
| 150.2 Agenda Coordination | 3,270 | 375 | 0 | 0 | 21,394 | 353 | 404 |
| 160 Finance - Director's Office | 21,879 | 2,030 | 0 | 0 | 68,146 | 22,991 | 1,840 |
| 161 Finance - General | 119,556 | 571 | 0 | 0 | 210,887 | 2,121 | 4,338 |
| 162 Finance - Treasury | 48,125 | 0 | 0 | 0 | 152,687 | 18,380 | 4,122 |
| 163 Finance - Financial | 10,869 | (1,025) | 0 | 0 | 6,009 | 0 | 302 |
| 171-4 Human Resources | 109,776 | 364 | 0 | 0 | 276,425 | 31,249 | 5,678 |
| 231 Management and Budget | 30,725 | 65 | 0 | 0 | 143,162 | 20,862 | 3,456 |
| 241 GSA - Administration | (2,582) | 824 | 13,732 | (223,307) | 254,640 | 40,831 | 1,258 |
| 243 GSA - Miami Riverside | (2,390,407) | (39) | 0 | 0 | 5,931 | 17,673 | 886 |
| 244 GSA - Graphics | 0 | (974,744) | 0 | 0 | 10,430 | 12,725 | 635 |
| 246 GSA - Light Fleet | 0 | 2,330 | (11,700,535) | 0 | 19,633 | 96,848 | 4,208 |
| 247 GSA - Heavy Fleet | 0 | (216) | 0 | (12,595,334) | 23,723 | 59,381 | 4,219 |
| 251 Information Technology | 151,222 | (212) | (701) | 0 | (19,847,018) | 65,061 | 18,102 |
| 261 Procurement | 32,785 | (412) | (577) | 0 | 142,234 | (3,423,011) | 3,286 |
| 271 Auditor General | 65,233 | 0 | 0 | 0 | 49,052 | 10,661 | (1,588,186) |
| 301-3 Risk Management | 38,129 | 3,400 | (1,914) | 0 | 188,509 | 21,995 | 3,420 |
| 431 Equal Opportunity & | 12,013 | 641 | 0 | 0 | 29,860 | 4,765 | 618 |
| 371 Grants Administration | 20,527 | (34) | 0 | 0 | 92,529 | 75,327 | 1,840 |
| 101 MAYOR | (79) | 11,470 | (4,299) | 0 | 107,743 | 49,650 | 4,519 |
| 111-5 COMMISSIONERS | 636 | 223,202 | 13,236 | 0 | 559,159 | 205,665 | 12,183 |
| 152 CODE COMPLIANCE | 72,860 | 23,729 | 63,654 | 0 | 574,690 | 19,018 | 17,170 |
| 181-9 FIRE-RESCUE | 140,795 | (193,551) | 9,920 | (1,896) | 2,053,809 | 654,557 | 382,854 |
| 190-1 POLICE | 68,615 | 41,977 | 242,241 | (28,713) | 8,304,108 | 499,070 | 548,687 |
| 201-9 PUBLIC WORKS | 105,915 | 830 | 7,784,641 | 8,041,365 | 708,489 | 66,815 | 98,063 |
| 211-3 SOLID WASTE | 24,776 | 22,143 | 30,231 | (1,196,770) | 409,301 | 85,936 | 74,780 |
| 221 DEPT OF REAL ESTATE | 99,414 | 609 | 1,363 | 0 | 182,664 | 182,901 | 33,937 |
| 242 GSA PROPERTY MNGT | 0 | 3,152 | 0 | 0 | 11,209 | 114,724 | 10,505 |
| 245 GSA | 0 | 42 | 0 | 0 | 71,142 | 17,959 | 2,888 |
| 281-4 BUILDING | 308,301 | 19,516 | 17,430 | 0 | 1,366,760 | 76,911 | 41,148 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|--------------------------|-------------------------|----------------------------|-------------------------------|-------------------------------|-------------------------|-------------------------|-----------------------------|
| 291-8 PARKS & | 45,089 | 25,645 | (22,683) | (46,042) | 1,093,190 | 601,218 | 99,507 |
| 342 ZONING | 71,198 | 62 | 0 | 0 | 205,533 | 4,399 | 8,650 |
| 351-5 PLANNING | 196,649 | 14,058 | (581) | 0 | 499,881 | 10,713 | 11,095 |
| 381 COMMUNICATIONS | 30,715 | (195) | 2,411 | 0 | 53,951 | 34,173 | 3,703 |
| 401 CIP | 94,817 | 7,025 | (2,273) | 0 | 462,823 | 27,229 | 9,647 |
| 441 OFFICE OF RESILIENCY | 0 | (963) | 0 | 0 | 0 | 366 | 0 |
| 450 HUMAN SERVICES | 3,113 | 448,090 | 34,084 | 0 | 259,406 | 53,276 | 27,519 |
| 910 CD-COMMUNITY & | (1,174) | (1,186) | 1,156 | 0 | 222,723 | 19,814 | 13,088 |
| 920 CRA - COMMUNITY | (129) | 0 | 722 | 0 | 130,317 | 14,085 | 53,556 |
| 930 LIBERTY CITY | 1 | 0 | 0 | 0 | 20,850 | 3,299 | 921 |
| 940 VIRGINIA KEY | 404 | 0 | 0 | 0 | 60,122 | 88,334 | 1,992 |
| 950 CIVILIAN | 236 | 924 | 22 | 0 | 40,560 | 21,166 | 0 |
| 960 PENSION | 11,366 | 0 | 0 | 0 | 457 | 0 | 0 |
| 970 COMPONENT UNITS | 0 | 0 | 0 | 0 | 62,629 | 0 | 0 |
| 980 ND - NON | 0 | 0 | (52,758) | 0 | 22,193 | 7,330 | 55,170 |
| 999 OTHER | 0 | 0 | (329) | 0 | 0 | 0 | 0 |
| Direct Billings | 236,849 | 313,644 | 3,573,517 | 6,050,697 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 7,358 | 1,651 | 0 | 0 |
| 131 City Attorney | 31,896 | 7,154 | 0 | 0 |
| 141 Civil Service Board | 2,449 | 550 | 0 | 0 |
| 150 City Manager's Office | 6,763 | 1,513 | 0 | 0 |
| 150.2 Agenda Coordination | 1,837 | 413 | 0 | 0 |
| 160 Finance - Director's Office | 6,289 | 1,376 | 0 | 0 |
| 161 Finance - General | 15,307 | 3,439 | 0 | 0 |
| 162 Finance - Treasury | 15,307 | 3,439 | 0 | 0 |
| 163 Finance - Financial | 612 | 138 | 0 | 0 |
| 171-4 Human Resources | 22,491 | 4,953 | 0 | 0 |
| 231 Management and Budget | 12,245 | 2,751 | 0 | 0 |
| 241 GSA - Administration | 34,698 | 963 | 0 | 0 |
| 243 GSA - Miami Riverside | 4,898 | 1,101 | 0 | 0 |
| 244 GSA - Graphics | 3,061 | 688 | 0 | 0 |
| 246 GSA - Light Fleet | 22,792 | 4,540 | 0 | 0 |
| 247 GSA - Heavy Fleet | 20,645 | 4,540 | 0 | 0 |
| 251 Information Technology | 46,795 | 10,455 | 0 | 0 |
| 261 Procurement | 11,662 | 2,614 | 0 | 0 |
| 271 Auditor General | 4,898 | 1,101 | 0 | 0 |
| 301-3 Risk Management | (3,988,279) | 2,614 | 0 | 0 |
| 431 Equal Opportunity & | 1,879 | (662,236) | 0 | 0 |
| 371 Grants Administration | 5,008 | 1,138 | (2,188,522) | 0 |
| 101 MAYOR | 11,980 | 2,702 | 0 | 351,619 |
| 111-5 COMMISSIONERS | 42,206 | 9,384 | 0 | 1,974,368 |
| 152 CODE COMPLIANCE | 55,642 | 9,241 | 0 | 1,594,114 |
| 181-9 FIRE-RESCUE | 808,859 | 123,695 | 146,445 | 12,067,013 |
| 190-1 POLICE | 1,700,847 | 242,835 | 232,589 | 28,747,233 |
| 201-9 PUBLIC WORKS | 102,468 | 19,052 | 43,072 | 19,149,841 |
| 211-3 SOLID WASTE | 227,348 | 33,411 | 17,229 | 2,184,224 |
| 221 DEPT OF REAL ESTATE | 27,915 | 6,114 | 17,229 | 1,606,264 |
| 242 GSA PROPERTY MNGT | 24,096 | 5,403 | 0 | 1,714,186 |
| 245 GSA | 5,008 | 1,138 | 0 | 434,864 |
| 281-4 BUILDING | 79,723 | 16,919 | 0 | 4,149,166 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Detail Of Allocated Costs**

| Department | 301-3 Risk Management 431 Equal Opportunity & | | 371 Grants | Total Plan Allocated |
|--------------------------|---|----------|------------|----------------------|
| | 22.5 | 23.5 | 24.5 | |
| 291-8 PARKS & | 468,043 | 100,377 | 34,457 | 6,267,049 |
| 342 ZONING | 16,413 | 3,697 | 0 | 880,626 |
| 351-5 PLANNING | 22,591 | 5,119 | 0 | 1,709,682 |
| 381 COMMUNICATIONS | 5,832 | 1,279 | 0 | 262,003 |
| 401 CIP | 25,454 | 5,687 | 0 | 1,346,131 |
| 441 OFFICE OF RESILIENCY | 0 | 0 | 0 | 75,138 |
| 450 HUMAN SERVICES | 49,501 | 11,090 | 0 | 1,542,933 |
| 910 CD-COMMUNITY & | 24,111 | 5,403 | 0 | 1,445,204 |
| 920 CRA - COMMUNITY | 56 | 0 | 318,732 | 1,242,746 |
| 930 LIBERTY CITY | 0 | 0 | 0 | 48,726 |
| 940 VIRGINIA KEY | 0 | 0 | 0 | 194,996 |
| 950 CIVILIAN | 3,784 | 853 | 0 | 130,833 |
| 960 PENSION | 0 | 0 | 0 | 15,664 |
| 970 COMPONENT UNITS | 0 | 0 | 0 | 546,403 |
| 980 ND - NON | 7,512 | 1,706 | 0 | 142,731 |
| 999 OTHER | 0 | 0 | 1,378,769 | 4,768,597 |
| Direct Billings | 0 | 0 | 0 | 10,174,707 |
| Unallocated | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 104,767,061 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 FY20Trial 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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 351,619 | 0 | 0 | 351,619 | 726,653 | 48.3888 % |
| 111-5 COMMISSIONERS | 1,974,368 | 0 | 0 | 1,974,368 | 2,272,581 | 86.8778 % |
| 152 CODE COMPLIANCE | 1,594,114 | 0 | 0 | 1,594,114 | 4,721,760 | 33.7610 % |
| 181-9 FIRE-RESCUE | 12,067,013 | 0 | 0 | 12,067,013 | 92,774,328 | 13.0068 % |
| 190-1 POLICE | 28,747,233 | 0 | 0 | 28,747,233 | 141,566,166 | 20.3066 % |
| 201-9 PUBLIC WORKS | 19,149,841 | 0 | 0 | 19,149,841 | 9,177,784 | 208.6543 % |
| 211-3 SOLID WASTE | 2,184,224 | 0 | 0 | 2,184,224 | 9,755,922 | 22.3887 % |
| 221 DEPT OF REAL | 1,606,264 | 0 | 0 | 1,606,264 | 3,086,947 | 52.0341 % |
| 242 GSA PROPERTY | 1,714,186 | 0 | 0 | 1,714,186 | 2,536,566 | 67.5790 % |
| 245 GSA | 434,864 | 0 | 0 | 434,864 | 620,478 | 70.0853 % |
| 281-4 BUILDING | 4,149,166 | 0 | 0 | 4,149,166 | 7,830,752 | 52.9855 % |
| 291-8 PARKS & | 6,267,049 | 0 | 0 | 6,267,049 | 20,228,763 | 30.9809 % |
| 342 ZONING | 880,626 | 0 | 0 | 880,626 | 2,066,442 | 42.6156 % |
| 351-5 PLANNING | 1,709,682 | 0 | 0 | 1,709,682 | 3,316,194 | 51.5555 % |
| 381 COMMUNICATIONS | 262,003 | 0 | 0 | 262,003 | 1,712,956 | 15.2954 % |
| 441 OFFICE OF | 75,138 | 0 | 0 | 75,138 | 375,958 | 19.9857 % |
| 450 HUMAN SERVICES | 1,542,933 | 0 | 0 | 1,542,933 | 2,555,150 | 60.3852 % |
| 910 CD-COMMUNITY & | 1,445,204 | 0 | 0 | 1,445,204 | 3,096,530 | 46.6717 % |
| 920 CRA - COMMUNITY | 1,242,746 | 0 | 0 | 1,242,746 | 1,911,617 | 65.0102 % |
| 930 LIBERTY CITY | 48,726 | 0 | 0 | 48,726 | 327,929 | 14.8587 % |
| 940 VIRGINIA KEY | 194,996 | 0 | 0 | 194,996 | 547,209 | 35.6346 % |
| 980 ND - NON | 142,731 | 0 | 0 | 142,731 | 11,639,942 | 1.2262 % |
| Composite Rate | 87,784,726 | 0 | 0 | 87,784,726 | 322,848,627 | 27.1906 % |

**CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .2 - Costs To Be Allocated
 For Department Building Depreciation**

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation**

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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 21,799 | 13.6986 | 57,334 | | 57,334 | | 57,334 |
| 291-8 PARKS & RECREATION | 3,462 | 2.1756 | 9,105 | | 9,105 | | 9,105 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 57,334 | 57,334 |
| 291-8 PARKS & | 9,105 | 9,105 |
| 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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department Building Depreciation

| Receiving Department | Total | Miami Riverside Center |
|----------------------|---------|------------------------|
| Direct Billed | 0 | 0 |
| Total | 418,536 | 418,536 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
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 \$5,000 per asset. Each department is directly allocated its depreciation.

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation**

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 4,111 | 0.1073 | 10,104 | | 10,104 | | 10,104 |
| 131 City Attorney | 5,006 | 0.1306 | 12,303 | | 12,303 | | 12,303 |
| 150 City Manager's Office | 5,789 | 0.1511 | 14,227 | | 14,227 | | 14,227 |
| 160 Finance - Director's Office | 53,729 | 1.4021 | 132,039 | | 132,039 | | 132,039 |
| 161 Finance - General Accounting | 2,349 | 0.0613 | 5,775 | | 5,775 | | 5,775 |
| 162 Finance - Treasury Management | 1,280 | 0.0334 | 3,146 | | 3,146 | | 3,146 |
| 171-4 Human Resources | 11,000 | 0.2871 | 27,033 | | 27,033 | | 27,033 |
| 231 Management and Budget | 5,507 | 0.1437 | 13,535 | | 13,535 | | 13,535 |
| 241 GSA - Administration | 270,123 | 7.0493 | 663,826 | | 663,826 | | 663,826 |
| 243 GSA - Miami Riverside Center | 56,260 | 1.4682 | 138,259 | | 138,259 | | 138,259 |
| 244 GSA - Graphics | 28,983 | 0.7564 | 71,228 | | 71,228 | | 71,228 |
| 246 GSA - Light Fleet | 1,706,808 | 44.5416 | 4,194,465 | | 4,194,465 | | 4,194,465 |
| 247 GSA - Heavy Fleet | 736,728 | 19.2260 | 1,810,504 | | 1,810,504 | | 1,810,504 |
| 251 Information Technology | 905,776 | 23.6375 | 2,225,938 | | 2,225,938 | | 2,225,938 |
| 261 Procurement | 16,183 | 0.4223 | 39,771 | | 39,771 | | 39,771 |
| 271 Auditor General | 4,643 | 0.1212 | 11,412 | | 11,412 | | 11,412 |
| 301-3 Risk Management | 4,097 | 0.1069 | 10,070 | | 10,070 | | 10,070 |
| 371 Grants Administration | 13,563 | 0.3540 | 33,333 | | 33,333 | | 33,333 |
| SubTotal | 3,831,943 | 100.0000 | 9,416,968 | | 9,416,968 | | 9,416,968 |
| Total | 3,831,943 | 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
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department Equipment Depreciation**

| Receiving Department | Total | Equipment Depreciation |
|---------------------------------|------------------|------------------------|
| 121 City Clerk | 10,104 | 10,104 |
| 131 City Attorney | 12,303 | 12,303 |
| 150 City Manager's Office | 14,227 | 14,227 |
| 160 Finance - Director's Office | 132,039 | 132,039 |
| 161 Finance - General | 5,775 | 5,775 |
| 162 Finance - Treasury | 3,146 | 3,146 |
| 171-4 Human Resources | 27,033 | 27,033 |
| 231 Management and Budget | 13,535 | 13,535 |
| 241 GSA - Administration | 663,826 | 663,826 |
| 243 GSA - Miami Riverside | 138,259 | 138,259 |
| 244 GSA - Graphics | 71,228 | 71,228 |
| 246 GSA - Light Fleet | 4,194,465 | 4,194,465 |
| 247 GSA - Heavy Fleet | 1,810,504 | 1,810,504 |
| 251 Information Technology | 2,225,938 | 2,225,938 |
| 261 Procurement | 39,771 | 39,771 |
| 271 Auditor General | 11,412 | 11,412 |
| 301-3 Risk Management | 10,070 | 10,070 |
| 371 Grants Administration | 33,333 | 33,333 |
| Direct Billed | 0 | 0 |
| Total | 9,416,968 | 9,416,968 |



**NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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. City Clerk's Office no longer provides these services to City departments. As of today, the transcribers are specifically assigned to the transcription of City Commission meetings which falls within the ambit of the City Clerk's role as Clerk of the Board. No Costs associated with the legislative function have been allocated.

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 121 City Clerk**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,216,896 | | | 2,216,896 |
| Depreciation | (4,111) | | | |
| Machinery and Equipment | 0 | | | |
| Total Deductions: | (4,111) | | | (4,111) |
| Equipment Depreciation | 10,104 | | 10,104 | |
| 121 City Clerk | | 309,206 | 309,206 | |
| 131 City Attorney | | 23,427 | 23,427 | |
| 141 Civil Service Board | | 1,509 | 1,509 | |
| 150 City Manager's Office | | 7,264 | 7,264 | |
| 150.2 Agenda Coordination | | 89,238 | 89,238 | |
| 160 Finance - Director's Office | | 2,605 | 2,605 | |
| 161 Finance - General Accounting | | 19,677 | 19,677 | |
| 162 Finance - Treasury Management | | 10,932 | 10,932 | |
| 163 Finance - Financial System Services | | 2,637 | 2,637 | |
| 171-4 Human Resources | | 14,054 | 14,054 | |
| 243 GSA - Miami Riverside Center | | 526 | 526 | |
| 244 GSA - Graphics | | 6,765 | 6,765 | |
| 251 Information Technology | | 89,909 | 89,909 | |
| 261 Procurement | | 13,471 | 13,471 | |
| 271 Auditor General | | 2,069 | 2,069 | |
| 301-3 Risk Management | | 7,358 | 7,358 | |
| 431 Equal Opportunity & Diversity | | 1,651 | 1,651 | |
| Total Allocated Additions: | 10,104 | 602,298 | 612,402 | 612,402 |
| Total To Be Allocated: | 2,222,889 | 602,298 | | 2,825,187 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 121 City Clerk**

| | Total | General & Admin | Records Management | General Government |
|--|-----------|-----------------|--------------------|--------------------|
| Wages & Benefits | | | | |
| Salaries & Wages | 1,063,742 | 382,947 | 170,199 | 510,596 |
| Fringe Benefits | 89,550 | 32,238 | 14,328 | 42,984 |
| Other Expense & Cost | | | | |
| Retirement Contribution | 442,000 | 159,120 | 70,720 | 212,160 |
| Life and Health Insurance | 206,000 | 74,160 | 32,960 | 98,880 |
| Workers' Compensation | 22,000 | 7,920 | 3,520 | 10,560 |
| Professional Service | 112,706 | 40,574 | 18,033 | 54,099 |
| Travel and Per Diem | 0 | 0 | 0 | 0 |
| Postage | 3,481 | 1,253 | 557 | 1,671 |
| Rentals and Leases | 1,659 | 597 | 265 | 797 |
| Repair and Maintenance | 86,552 | 31,159 | 13,848 | 41,545 |
| Printing and Graphics | 360 | 130 | 58 | 172 |
| Advertising and Relations | 165,746 | 59,669 | 26,519 | 79,558 |
| Office Supplies & Minor Equipment | 15,571 | 5,606 | 2,491 | 7,474 |
| Publications, Subscriptions, & Membershi | 3,418 | 1,230 | 547 | 1,641 |
| *Depreciation | 4,111 | 4,111 | 0 | 0 |
| *Machinery and Equipment | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | |
| Total Expenditures | 2,216,896 | 800,714 | 354,045 | 1,062,137 |
| Deductions | | | | |
| Total Deductions | (4,111) | (4,111) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 2,212,785 | 796,603 | 354,045 | 1,062,137 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 10,104 | 3,637 | 1,617 | 4,850 |
| Reallocate Admin Costs | | (800,240) | 200,060 | 600,180 |
| 1st Allocation | 2,222,889 | 0 | 555,722 | 1,667,167 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 121 City Clerk**

| | Total | General & Admin | Records Management | General Government |
|---------------------------------------|-----------|-----------------|--------------------|--------------------|
| Allocation Step 2 | | | | |
| Inbound- All Others | 602,298 | 216,827 | 96,368 | 289,103 |
| Reallocate Admin Costs | | (216,827) | 54,207 | 162,620 |
| 2nd Allocation | 602,298 | 0 | 150,575 | 451,723 |
| Total For 00030 121 City Clerk | | | | |
| Total Allocated | 2,825,187 | 0 | 706,297 | 2,118,890 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 23,379 | 55.6403 | 309,206 | | 309,206 | | 309,206 |
| 131 City Attorney | 1,774 | 4.2220 | 23,463 | | 23,463 | 14,331 | 37,794 |
| 251 Information Technology | 224 | 0.5331 | 2,963 | | 2,963 | 1,810 | 4,773 |
| 181-9 FIRE-RESCUE | 1,432 | 3.4081 | 18,939 | | 18,939 | 11,568 | 30,507 |
| 190-1 POLICE | 3,959 | 9.4222 | 52,361 | | 52,361 | 31,983 | 84,344 |
| 201-9 PUBLIC WORKS | 3,155 | 7.5087 | 41,727 | | 41,727 | 25,488 | 67,215 |
| 281-4 BUILDING | 6,325 | 15.0531 | 83,653 | | 83,653 | 51,096 | 134,749 |
| 401 CIP | 1,424 | 3.3890 | 18,834 | | 18,834 | 11,504 | 30,338 |
| 920 CRA - COMMUNITY | 346 | 0.8235 | 4,576 | | 4,576 | 2,795 | 7,371 |
| SubTotal | 42,018 | 100.0000 | 555,722 | | 555,722 | 150,575 | 706,297 |
| Total | 42,018 | 100.0000 | 555,722 | | 555,722 | 150,575 | 706,297 |

Allocation Basis: Cubic Feet of Storage by Dept

Allocation Source: City Clerk Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 1,667,167 | | 1,667,167 | 451,723 | 2,118,890 |
| SubTotal | 100 | 100.0000 | 1,667,167 | | 1,667,167 | 451,723 | 2,118,890 |
| Total | 100 | 100.0000 | 1,667,167 | | 1,667,167 | 451,723 | 2,118,890 |

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 121 City Clerk**

| Receiving Department | Total | Records Management | General Government |
|----------------------------|------------------|--------------------|--------------------|
| 121 City Clerk | 309,206 | 309,206 | 0 |
| 131 City Attorney | 37,794 | 37,794 | 0 |
| 251 Information Technology | 4,773 | 4,773 | 0 |
| 181-9 FIRE-RESCUE | 30,507 | 30,507 | 0 |
| 190-1 POLICE | 84,344 | 84,344 | 0 |
| 201-9 PUBLIC WORKS | 67,215 | 67,215 | 0 |
| 281-4 BUILDING | 134,749 | 134,749 | 0 |
| 401 CIP | 30,338 | 30,338 | 0 |
| 920 CRA - COMMUNITY | 7,371 | 7,371 | 0 |
| 999 OTHER | 2,118,890 | 0 | 2,118,890 |
| Direct Billed | 0 | 0 | 0 |
| Total | 2,825,187 | 706,297 | 2,118,890 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 131 City Attorney**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 10,510,494 | | | 10,510,494 |
| Major Machinery and Equipment | 0 | | | |
| Depreciation | (37,449) | | | |
| Capital Outlay | 0 | | | |
| Total Deductions: | (37,449) | | | (37,449) |
| Building Depreciation | 30,288 | | 30,288 | |
| Equipment Depreciation | 12,303 | | 12,303 | |
| 121 City Clerk | 23,463 | 14,331 | 37,794 | |
| 131 City Attorney | | 2,736,737 | 2,736,737 | |
| 141 Civil Service Board | | 6,538 | 6,538 | |
| 150 City Manager's Office | | 31,476 | 31,476 | |
| 150.2 Agenda Coordination | | 19,649 | 19,649 | |
| 160 Finance - Director's Office | | 11,286 | 11,286 | |
| 161 Finance - General Accounting | | 22,970 | 22,970 | |
| 162 Finance - Treasury Management | | 8,007 | 8,007 | |
| 163 Finance - Financial System Services | | 4,490 | 4,490 | |
| 171-4 Human Resources | | 55,690 | 55,690 | |
| 231 Management and Budget | | 20,739 | 20,739 | |
| 243 GSA - Miami Riverside Center | | 136,939 | 136,939 | |
| 244 GSA - Graphics | | 326 | 326 | |
| 246 GSA - Light Fleet | | (231) | (231) | |
| 251 Information Technology | | 423,802 | 423,802 | |
| 261 Procurement | | 9,519 | 9,519 | |
| 271 Auditor General | | 11,965 | 11,965 | |
| 301-3 Risk Management | | 31,896 | 31,896 | |
| 431 Equal Opportunity & Diversity | | 7,154 | 7,154 | |

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .2 - Costs To Be Allocated
 For Department 131 City Attorney**

| | | | | |
|----------------------------|------------|-----------|-----------|------------|
| Total Allocated Additions: | 66,054 | 3,553,283 | 3,619,337 | 3,619,337 |
| Total To Be Allocated: | 10,539,099 | 3,553,283 | | 14,092,382 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 131 City Attorney**

| | Total | General & Admin | Legal Services |
|--|------------|-----------------|----------------|
| Wages & Benefits | | | |
| Salaries & Wages | 6,150,627 | 0 | 6,150,627 |
| Fringe Benefits | 532,013 | 0 | 532,013 |
| Other Expense & Cost | | | |
| Retirement Contribution | 2,304,000 | 0 | 2,304,000 |
| Life and Health Insurance | 965,000 | 0 | 965,000 |
| Workers' Compensation | 86,000 | 0 | 86,000 |
| Professional Service | 167,848 | 0 | 167,848 |
| Travel and Per Diem | 5,052 | 0 | 5,052 |
| Communications & Relations | 0 | 0 | 0 |
| Postage | 2,022 | 0 | 2,022 |
| Rentals and Leases | 11,522 | 0 | 11,522 |
| Repair and Maintenance | 144,273 | 0 | 144,273 |
| Office Supplies & Minor Equipment | 7,598 | 0 | 7,598 |
| Publications, Subscriptions, & Membershi | 97,090 | 0 | 97,090 |
| *Major Machinery and Equipment | 0 | 0 | 0 |
| *Depreciation | 37,449 | 37,449 | 0 |
| *Capital Outlay | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 10,510,494 | 37,449 | 10,473,045 |
| Deductions | | | |
| Total Deductions | (37,449) | (37,449) | 0 |
| Functional Cost | 10,473,045 | 0 | 10,473,045 |
| Allocation Step 1 | | | |
| Inbound- All Others | 66,054 | 66,054 | 0 |
| Reallocate Admin Costs | (66,054) | (66,054) | 66,054 |
| 1st Allocation | 10,539,099 | 0 | 10,539,099 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 131 City Attorney**

| | Total | General & Admin | Legal Services |
|--|------------|-----------------|----------------|
| Allocation Step 2 | | | |
| Inbound- All Others | 3,553,283 | 3,553,283 | 0 |
| Reallocate Admin Costs | | (3,553,283) | 3,553,283 |
| 2nd Allocation | 3,553,283 | 0 | 3,553,283 |
| Total For 00040 131 City Attorney | | | |
| Total Allocated | 14,092,382 | 0 | 14,092,382 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 115 | 0.2223 | 23,427 | | 23,427 | | 23,427 |
| 131 City Attorney | 13,434 | 25.9671 | 2,736,737 | | 2,736,737 | | 2,736,737 |
| 141 Civil Service Board | 157 | 0.3035 | 31,984 | | 31,984 | 14,610 | 46,594 |
| 150 City Manager's Office | 692 | 1.3376 | 140,972 | | 140,972 | 64,394 | 205,366 |
| 150.2 Agenda Coordination | 853 | 1.6488 | 173,771 | | 173,771 | 79,375 | 253,146 |
| 160 Finance - Director's Office | 3,005 | 5.8086 | 612,170 | | 612,170 | 279,629 | 891,799 |
| 171-4 Human Resources | 847 | 1.6372 | 172,548 | | 172,548 | 78,817 | 251,365 |
| 231 Management and Budget | 258 | 0.4987 | 52,559 | | 52,559 | 24,008 | 76,567 |
| 241 GSA - Administration | 134 | 0.2590 | 27,298 | | 27,298 | 12,469 | 39,767 |
| 251 Information Technology | 116 | 0.2242 | 23,631 | | 23,631 | 10,794 | 34,425 |
| 261 Procurement | 616 | 1.1907 | 125,490 | | 125,490 | 57,322 | 182,812 |
| 271 Auditor General | 105 | 0.2030 | 21,390 | | 21,390 | 9,771 | 31,161 |
| 301-3 Risk Management | 310 | 0.5992 | 63,152 | | 63,152 | 28,847 | 91,999 |
| 431 Equal Opportunity & Diversity | 148 | 0.2861 | 30,150 | | 30,150 | 13,772 | 43,922 |
| 371 Grants Administration | 132 | 0.2552 | 26,891 | | 26,891 | 12,283 | 39,174 |
| 101 MAYOR | 313 | 0.6050 | 63,763 | | 63,763 | 29,126 | 92,889 |
| 111-5 COMMISSIONERS | 1,316 | 2.5438 | 268,092 | | 268,092 | 122,460 | 390,552 |
| 152 CODE COMPLIANCE | 1,358 | 2.6250 | 276,648 | | 276,648 | 126,368 | 403,016 |
| 181-9 FIRE-RESCUE | 1,444 | 2.7912 | 294,167 | | 294,167 | 134,371 | 428,538 |
| 190-1 POLICE | 9,808 | 18.9585 | 1,998,057 | | 1,998,057 | 912,675 | 2,910,732 |
| 201-9 PUBLIC WORKS | 3,548 | 6.8582 | 722,788 | | 722,788 | 330,157 | 1,052,945 |
| 211-3 SOLID WASTE | 1,374 | 2.6559 | 279,907 | | 279,907 | 127,857 | 407,764 |
| 221 DEPT OF REAL ESTATE & ASSET | 1,917 | 3.7055 | 390,526 | | 390,526 | 178,385 | 568,911 |
| 281-4 BUILDING | 1,403 | 2.7120 | 285,815 | | 285,815 | 130,555 | 416,370 |
| 291-8 PARKS & RECREATION | 1,428 | 2.7603 | 290,908 | | 290,908 | 132,882 | 423,790 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 342 ZONING | 710 | 1.3724 | 144,639 | | 144,639 | 66,069 | 210,708 |
| 351-5 PLANNING | 1,664 | 3.2165 | 338,985 | | 338,985 | 154,843 | 493,828 |
| 381 COMMUNICATIONS | 34 | 0.0657 | 6,926 | | 6,926 | 3,164 | 10,090 |
| 401 CIP | 824 | 1.5928 | 167,863 | | 167,863 | 76,677 | 244,540 |
| 441 OFFICE OF RESILIENCY AND | 38 | 0.0735 | 7,741 | | 7,741 | 3,536 | 11,277 |
| 450 HUMAN SERVICES | 157 | 0.3035 | 31,984 | | 31,984 | 14,610 | 46,594 |
| 910 CD-COMMUNITY & ECONOMIC | 1,263 | 2.4413 | 257,295 | | 257,295 | 117,528 | 374,823 |
| 920 CRA - COMMUNITY | 466 | 0.9008 | 94,932 | | 94,932 | 43,363 | 138,295 |
| 930 LIBERTY CITY | 50 | 0.0966 | 10,186 | | 10,186 | 4,653 | 14,839 |
| 940 VIRGINIA KEY | 45 | 0.0870 | 9,167 | | 9,167 | 4,187 | 13,354 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 57 | 0.1102 | 11,612 | | 11,612 | 5,304 | 16,916 |
| 960 PENSION | 2 | 0.0039 | 407 | | 407 | 186 | 593 |
| 970 COMPONENT UNITS | 1,593 | 3.0792 | 324,521 | | 324,521 | 148,236 | 472,757 |
| SubTotal | 51,734 | 100.0000 | 10,539,099 | | 10,539,099 | 3,553,283 | 14,092,382 |
| Total | 51,734 | 100.0000 | 10,539,099 | | 10,539,099 | 3,553,283 | 14,092,382 |

Allocation Basis: Percentage of Staff Effort by Department

Allocation Source: City Attorney Office Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

| Receiving Department | Total | Legal Services |
|---------------------------------|-----------|----------------|
| 121 City Clerk | 23,427 | 23,427 |
| 131 City Attorney | 2,736,737 | 2,736,737 |
| 141 Civil Service Board | 46,594 | 46,594 |
| 150 City Manager's Office | 205,366 | 205,366 |
| 150.2 Agenda Coordination | 253,146 | 253,146 |
| 160 Finance - Director's Office | 891,799 | 891,799 |
| 171-4 Human Resources | 251,365 | 251,365 |
| 231 Management and Budget | 76,567 | 76,567 |
| 241 GSA - Administration | 39,767 | 39,767 |
| 251 Information Technology | 34,425 | 34,425 |
| 261 Procurement | 182,812 | 182,812 |
| 271 Auditor General | 31,161 | 31,161 |
| 301-3 Risk Management | 91,999 | 91,999 |
| 431 Equal Opportunity & | 43,922 | 43,922 |
| 371 Grants Administration | 39,174 | 39,174 |
| 101 MAYOR | 92,889 | 92,889 |
| 111-5 COMMISSIONERS | 390,552 | 390,552 |
| 152 CODE COMPLIANCE | 403,016 | 403,016 |
| 181-9 FIRE-RESCUE | 428,538 | 428,538 |
| 190-1 POLICE | 2,910,732 | 2,910,732 |
| 201-9 PUBLIC WORKS | 1,052,945 | 1,052,945 |
| 211-3 SOLID WASTE | 407,764 | 407,764 |
| 221 DEPT OF REAL ESTATE | 568,911 | 568,911 |
| 281-4 BUILDING | 416,370 | 416,370 |
| 291-8 PARKS & | 423,790 | 423,790 |
| 342 ZONING | 210,708 | 210,708 |
| 351-5 PLANNING | 493,828 | 493,828 |
| 381 COMMUNICATIONS | 10,090 | 10,090 |
| 401 CIP | 244,540 | 244,540 |
| 441 OFFICE OF RESILIENCY | 11,277 | 11,277 |
| 450 HUMAN SERVICES | 46,594 | 46,594 |
| 910 CD-COMMUNITY & | 374,823 | 374,823 |
| 920 CRA - COMMUNITY | 138,295 | 138,295 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 131 City Attorney**

| Receiving Department | Total | Legal Services |
|----------------------|-------------------|-------------------|
| 930 LIBERTY CITY | 14,839 | 14,839 |
| 940 VIRGINIA KEY | 13,354 | 13,354 |
| 950 CIVILIAN | 16,916 | 16,916 |
| 960 PENSION | 593 | 593 |
| 970 COMPONENT UNITS | 472,757 | 472,757 |
| Direct Billed | 0 | 0 |
| Total | 14,092,382 | 14,092,382 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 141 Civil Service Board**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 552,717 | | | 552,717 |
| Building Depreciation | 3,009 | | 3,009 | |
| 131 City Attorney | 31,984 | 14,610 | 46,594 | |
| 141 Civil Service Board | | 503 | 503 | |
| 150 City Manager's Office | | 2,421 | 2,421 | |
| 160 Finance - Director's Office | | 868 | 868 | |
| 161 Finance - General Accounting | | 4,601 | 4,601 | |
| 162 Finance - Treasury Management | | 3,623 | 3,623 | |
| 163 Finance - Financial System Services | | 945 | 945 | |
| 171-4 Human Resources | | 4,395 | 4,395 | |
| 243 GSA - Miami Riverside Center | | 13,802 | 13,802 | |
| 246 GSA - Light Fleet | | (1,479) | (1,479) | |
| 251 Information Technology | | 26,761 | 26,761 | |
| 261 Procurement | | 707 | 707 | |
| 271 Auditor General | | 604 | 604 | |
| 301-3 Risk Management | | 2,449 | 2,449 | |
| 431 Equal Opportunity & Diversity | | 550 | 550 | |
| Total Allocated Additions: | 34,993 | 75,360 | 110,353 | 110,353 |
| Total To Be Allocated: | 587,710 | 75,360 | | 663,070 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 141 Civil Service Board**

| | Total | General & Admin | Civil Service |
|--|---------|-----------------|---------------|
| Wages & Benefits | | | |
| Salaries | 310,317 | 0 | 310,317 |
| Fringe Benefits | 26,953 | 0 | 26,953 |
| Other Expense & Cost | | | |
| Retirement Contribution | 129,000 | 0 | 129,000 |
| Life and Health Insurance | 56,000 | 0 | 56,000 |
| Workers' Compensation | 5,000 | 0 | 5,000 |
| Professional Service | 15,960 | 0 | 15,960 |
| Travel and Per Diem | 897 | 0 | 897 |
| Postage | 177 | 0 | 177 |
| Rentals and Leases | 684 | 0 | 684 |
| Repair and Maintenance | 7,000 | 0 | 7,000 |
| Printing and Graphics | 130 | 0 | 130 |
| Office Supplies & Minor Equipment | 145 | 0 | 145 |
| Publications, Subscriptions, & Membershi | 454 | 0 | 454 |
| Departmental Totals | | | |
| Total Expenditures | 552,717 | 0 | 552,717 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 552,717 | 0 | 552,717 |
| Allocation Step 1 | | | |
| Inbound- All Others | 34,993 | 34,993 | 0 |
| Reallocate Admin Costs | | (34,993) | 34,993 |
| 1st Allocation | 587,710 | 0 | 587,710 |
| Allocation Step 2 | | | |
| Inbound- All Others | 75,360 | 75,360 | 0 |
| Reallocate Admin Costs | | (75,360) | 75,360 |
| 2nd Allocation | 75,360 | 0 | 75,360 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 141 Civil Service Board**

| | Total | General & Admin | Civil Service |
|---|---------|-----------------|---------------|
| Total For 00050 141 Civil Service Board | | | |
| Total Allocated | 663,070 | 0 | 663,070 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 1,509 | | 1,509 | | 1,509 |
| 131 City Attorney | 52 | 1.1125 | 6,538 | | 6,538 | | 6,538 |
| 141 Civil Service Board | 4 | 0.0856 | 503 | | 503 | | 503 |
| 150 City Manager's Office | 11 | 0.2353 | 1,383 | | 1,383 | 180 | 1,563 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 377 | | 377 | 49 | 426 |
| 160 Finance - Director's Office | 10 | 0.2140 | 1,257 | | 1,257 | 164 | 1,421 |
| 161 Finance - General Accounting | 25 | 0.5349 | 3,144 | | 3,144 | 409 | 3,553 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 3,144 | | 3,144 | 409 | 3,553 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 126 | | 126 | 16 | 142 |
| 171-4 Human Resources | 36 | 0.7702 | 4,527 | | 4,527 | 589 | 5,116 |
| 231 Management and Budget | 20 | 0.4279 | 2,515 | | 2,515 | 327 | 2,842 |
| 241 GSA - Administration | 7 | 0.1498 | 880 | | 880 | 115 | 995 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 1,006 | | 1,006 | 131 | 1,137 |
| 244 GSA - Graphics | 5 | 0.1070 | 629 | | 629 | 82 | 711 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 4,149 | | 4,149 | 540 | 4,689 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 4,149 | | 4,149 | 540 | 4,689 |
| 251 Information Technology | 76 | 1.6260 | 9,556 | | 9,556 | 1,243 | 10,799 |
| 261 Procurement | 19 | 0.4065 | 2,389 | | 2,389 | 311 | 2,700 |
| 271 Auditor General | 8 | 0.1712 | 1,006 | | 1,006 | 131 | 1,137 |
| 301-3 Risk Management | 19 | 0.4065 | 2,389 | | 2,389 | 311 | 2,700 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 377 | | 377 | 49 | 426 |
| 371 Grants Administration | 8 | 0.1712 | 1,006 | | 1,006 | 131 | 1,137 |
| 101 MAYOR | 19 | 0.4065 | 2,389 | | 2,389 | 311 | 2,700 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 8,299 | | 8,299 | 1,080 | 9,379 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 8,173 | | 8,173 | 1,063 | 9,236 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 109,394 | | 109,394 | 14,234 | 123,628 |
| 190-1 POLICE | 1,708 | 36.5424 | 214,764 | | 214,764 | 27,946 | 242,710 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 16,849 | | 16,849 | 2,192 | 19,041 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 29,549 | | 29,549 | 3,845 | 33,394 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 5,407 | | 5,407 | 704 | 6,111 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 4,778 | | 4,778 | 622 | 5,400 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 1,006 | | 1,006 | 131 | 1,137 |
| 281-4 BUILDING | 119 | 2.5460 | 14,963 | | 14,963 | 1,947 | 16,910 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 88,773 | | 88,773 | 11,551 | 100,324 |
| 342 ZONING | 26 | 0.5563 | 3,269 | | 3,269 | 425 | 3,694 |
| 351-5 PLANNING | 36 | 0.7702 | 4,527 | | 4,527 | 589 | 5,116 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 1,132 | | 1,132 | 147 | 1,279 |
| 401 CIP | 40 | 0.8558 | 5,030 | | 5,030 | 654 | 5,684 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 9,808 | | 9,808 | 1,276 | 11,084 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 4,778 | | 4,778 | 622 | 5,400 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 754 | | 754 | 98 | 852 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 1,509 | | 1,509 | 196 | 1,705 |
| SubTotal | 4,674 | 100.0000 | 587,710 | | 587,710 | 75,360 | 663,070 |
| Total | 4,674 | 100.0000 | 587,710 | | 587,710 | 75,360 | 663,070 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

| Receiving Department | Total | Civil Service |
|---------------------------------|---------|---------------|
| 121 City Clerk | 1,509 | 1,509 |
| 131 City Attorney | 6,538 | 6,538 |
| 141 Civil Service Board | 503 | 503 |
| 150 City Manager's Office | 1,563 | 1,563 |
| 150.2 Agenda Coordination | 426 | 426 |
| 160 Finance - Director's Office | 1,421 | 1,421 |
| 161 Finance - General | 3,553 | 3,553 |
| 162 Finance - Treasury | 3,553 | 3,553 |
| 163 Finance - Financial | 142 | 142 |
| 171-4 Human Resources | 5,116 | 5,116 |
| 231 Management and Budget | 2,842 | 2,842 |
| 241 GSA - Administration | 995 | 995 |
| 243 GSA - Miami Riverside | 1,137 | 1,137 |
| 244 GSA - Graphics | 711 | 711 |
| 246 GSA - Light Fleet | 4,689 | 4,689 |
| 247 GSA - Heavy Fleet | 4,689 | 4,689 |
| 251 Information Technology | 10,799 | 10,799 |
| 261 Procurement | 2,700 | 2,700 |
| 271 Auditor General | 1,137 | 1,137 |
| 301-3 Risk Management | 2,700 | 2,700 |
| 431 Equal Opportunity & | 426 | 426 |
| 371 Grants Administration | 1,137 | 1,137 |
| 101 MAYOR | 2,700 | 2,700 |
| 111-5 COMMISSIONERS | 9,379 | 9,379 |
| 152 CODE COMPLIANCE | 9,236 | 9,236 |
| 181-9 FIRE-RESCUE | 123,628 | 123,628 |
| 190-1 POLICE | 242,710 | 242,710 |
| 201-9 PUBLIC WORKS | 19,041 | 19,041 |
| 211-3 SOLID WASTE | 33,394 | 33,394 |
| 221 DEPT OF REAL ESTATE | 6,111 | 6,111 |
| 242 GSA PROPERTY MNGT | 5,400 | 5,400 |
| 245 GSA | 1,137 | 1,137 |
| 281-4 BUILDING | 16,910 | 16,910 |



All Monetary Values Are \$ Dollars
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**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 141 Civil Service Board**

| Receiving Department | Total | Civil Service |
|----------------------|----------------|----------------|
| 291-8 PARKS & | 100,324 | 100,324 |
| 342 ZONING | 3,694 | 3,694 |
| 351-5 PLANNING | 5,116 | 5,116 |
| 381 COMMUNICATIONS | 1,279 | 1,279 |
| 401 CIP | 5,684 | 5,684 |
| 450 HUMAN SERVICES | 11,084 | 11,084 |
| 910 CD-COMMUNITY & | 5,400 | 5,400 |
| 950 CIVILIAN | 852 | 852 |
| 980 ND - NON | 1,705 | 1,705 |
| Direct Billed | 0 | 0 |
| Total | 663,070 | 663,070 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 150 City Manager's Office**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,692,792 | | | 2,692,792 |
| Major Machinery and Equipment | 0 | | | |
| Transfers and Others | (29,356) | | | |
| Depreciation | (5,789) | | | |
| Total Deductions: | (35,145) | | | (35,145) |
| Building Depreciation | 14,976 | | 14,976 | |
| Equipment Depreciation | 14,227 | | 14,227 | |
| 131 City Attorney | 140,972 | 64,394 | 205,366 | |
| 141 Civil Service Board | 1,383 | 180 | 1,563 | |
| 150 City Manager's Office | | 6,658 | 6,658 | |
| 150.2 Agenda Coordination | | 23,742 | 23,742 | |
| 160 Finance - Director's Office | | 2,387 | 2,387 | |
| 161 Finance - General Accounting | | 14,095 | 14,095 | |
| 162 Finance - Treasury Management | | 6,262 | 6,262 | |
| 163 Finance - Financial System Services | | 2,676 | 2,676 | |
| 171-4 Human Resources | | 11,834 | 11,834 | |
| 243 GSA - Miami Riverside Center | | 67,246 | 67,246 | |
| 244 GSA - Graphics | | (1,232) | (1,232) | |
| 251 Information Technology | | 127,586 | 127,586 | |
| 261 Procurement | | 39,483 | 39,483 | |
| 271 Auditor General | | 3,354 | 3,354 | |
| 301-3 Risk Management | | 6,763 | 6,763 | |
| 431 Equal Opportunity & Diversity | | 1,513 | 1,513 | |
| Total Allocated Additions: | 171,558 | 376,941 | 548,499 | 548,499 |
| Total To Be Allocated: | 2,829,205 | 376,941 | | 3,206,146 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 150 City Manager's Office**

| | Total | General & Admin | Management & Leadership |
|--|-----------|-----------------|-------------------------|
| Wages & Benefits | | | |
| Salaries | 1,724,133 | 0 | 1,724,133 |
| Fringe Benefits | 159,372 | 0 | 159,372 |
| Other Expense & Cost | | | |
| Retirement Contribution | 363,000 | 0 | 363,000 |
| Life and Health Insurance | 205,000 | 0 | 205,000 |
| Workers' Compensation | 34,000 | 0 | 34,000 |
| Professional Service | 21,799 | 0 | 21,799 |
| Communications and Related Services | 0 | 0 | 0 |
| Travel and Per Diem | 9,919 | 0 | 9,919 |
| Postage | 291 | 0 | 291 |
| Rentals and Leases | 6,910 | 0 | 6,910 |
| Insurance | 17,000 | 0 | 17,000 |
| Repair and Maintenance | 42,871 | 0 | 42,871 |
| Other Current Charge | 17,873 | 0 | 17,873 |
| Office Supplies & Minor Equipment | 44,947 | 0 | 44,947 |
| Other Materials & Supplies | 4,244 | 0 | 4,244 |
| Publications, Subscriptions, & Membershi | 6,288 | 0 | 6,288 |
| *Major Machinery and Equipment | 0 | 0 | 0 |
| *Transfers and Others | 29,356 | 29,356 | 0 |
| *Depreciation | 5,789 | 5,789 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 2,692,792 | 35,145 | 2,657,647 |
| Deductions | | | |
| Total Deductions | (35,145) | (35,145) | 0 |
| Functional Cost | | | |
| Functional Cost | 2,657,647 | 0 | 2,657,647 |
| Allocation Step 1 | | | |
| Inbound- All Others | 171,558 | 171,558 | 0 |
| Reallocate Admin Costs | | (171,558) | 171,558 |
| 1st Allocation | 2,829,205 | 0 | 2,829,205 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 150 City Manager's Office**

| | Total | General & Admin | Management & Leadership |
|--|-----------|-----------------|-------------------------|
| Allocation Step 2 | | | |
| Inbound- All Others | 376,941 | 376,941 | 0 |
| Reallocate Admin Costs | | (376,941) | 376,941 |
| 2nd Allocation | 376,941 | 0 | 376,941 |
| Total For 00060 150 City Manager's Office | | | |
| Total Allocated | 3,206,146 | 0 | 3,206,146 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 7,264 | | 7,264 | | 7,264 |
| 131 City Attorney | 52 | 1.1125 | 31,476 | | 31,476 | | 31,476 |
| 141 Civil Service Board | 4 | 0.0856 | 2,421 | | 2,421 | | 2,421 |
| 150 City Manager's Office | 11 | 0.2353 | 6,658 | | 6,658 | | 6,658 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 1,816 | | 1,816 | 246 | 2,062 |
| 160 Finance - Director's Office | 10 | 0.2140 | 6,053 | | 6,053 | 820 | 6,873 |
| 161 Finance - General Accounting | 25 | 0.5349 | 15,133 | | 15,133 | 2,051 | 17,184 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 15,133 | | 15,133 | 2,051 | 17,184 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 605 | | 605 | 82 | 687 |
| 171-4 Human Resources | 36 | 0.7702 | 21,791 | | 21,791 | 2,953 | 24,744 |
| 231 Management and Budget | 20 | 0.4279 | 12,106 | | 12,106 | 1,641 | 13,747 |
| 241 GSA - Administration | 7 | 0.1498 | 4,237 | | 4,237 | 574 | 4,811 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 4,842 | | 4,842 | 656 | 5,498 |
| 244 GSA - Graphics | 5 | 0.1070 | 3,027 | | 3,027 | 410 | 3,437 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 19,975 | | 19,975 | 2,707 | 22,682 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 19,975 | | 19,975 | 2,707 | 22,682 |
| 251 Information Technology | 76 | 1.6260 | 46,003 | | 46,003 | 6,234 | 52,237 |
| 261 Procurement | 19 | 0.4065 | 11,501 | | 11,501 | 1,559 | 13,060 |
| 271 Auditor General | 8 | 0.1712 | 4,842 | | 4,842 | 656 | 5,498 |
| 301-3 Risk Management | 19 | 0.4065 | 11,501 | | 11,501 | 1,559 | 13,060 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 1,816 | | 1,816 | 246 | 2,062 |
| 371 Grants Administration | 8 | 0.1712 | 4,842 | | 4,842 | 656 | 5,498 |
| 101 MAYOR | 19 | 0.4065 | 11,501 | | 11,501 | 1,559 | 13,060 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 39,950 | | 39,950 | 5,414 | 45,364 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 39,345 | | 39,345 | 5,332 | 44,677 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 526,617 | | 526,617 | 71,369 | 597,986 |
| 190-1 POLICE | 1,708 | 36.5424 | 1,033,865 | | 1,033,865 | 140,115 | 1,173,980 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 81,111 | | 81,111 | 10,992 | 92,103 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 142,247 | | 142,247 | 19,278 | 161,525 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 26,028 | | 26,028 | 3,527 | 29,555 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 23,002 | | 23,002 | 3,117 | 26,119 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 4,842 | | 4,842 | 656 | 5,498 |
| 281-4 BUILDING | 119 | 2.5460 | 72,032 | | 72,032 | 9,762 | 81,794 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 427,347 | | 427,347 | 57,915 | 485,262 |
| 342 ZONING | 26 | 0.5563 | 15,738 | | 15,738 | 2,133 | 17,871 |
| 351-5 PLANNING | 36 | 0.7702 | 21,791 | | 21,791 | 2,953 | 24,744 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 5,448 | | 5,448 | 738 | 6,186 |
| 401 CIP | 40 | 0.8558 | 24,212 | | 24,212 | 3,281 | 27,493 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 47,214 | | 47,214 | 6,399 | 53,613 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 23,002 | | 23,002 | 3,117 | 26,119 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 3,632 | | 3,632 | 492 | 4,124 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 7,264 | | 7,264 | 984 | 8,248 |
| SubTotal | 4,674 | 100.0000 | 2,829,205 | | 2,829,205 | 376,941 | 3,206,146 |
| Total | 4,674 | 100.0000 | 2,829,205 | | 2,829,205 | 376,941 | 3,206,146 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

| Receiving Department | Total | Management & |
|---------------------------------|-----------|--------------|
| 121 City Clerk | 7,264 | 7,264 |
| 131 City Attorney | 31,476 | 31,476 |
| 141 Civil Service Board | 2,421 | 2,421 |
| 150 City Manager's Office | 6,658 | 6,658 |
| 150.2 Agenda Coordination | 2,062 | 2,062 |
| 160 Finance - Director's Office | 6,873 | 6,873 |
| 161 Finance - General | 17,184 | 17,184 |
| 162 Finance - Treasury | 17,184 | 17,184 |
| 163 Finance - Financial | 687 | 687 |
| 171-4 Human Resources | 24,744 | 24,744 |
| 231 Management and Budget | 13,747 | 13,747 |
| 241 GSA - Administration | 4,811 | 4,811 |
| 243 GSA - Miami Riverside | 5,498 | 5,498 |
| 244 GSA - Graphics | 3,437 | 3,437 |
| 246 GSA - Light Fleet | 22,682 | 22,682 |
| 247 GSA - Heavy Fleet | 22,682 | 22,682 |
| 251 Information Technology | 52,237 | 52,237 |
| 261 Procurement | 13,060 | 13,060 |
| 271 Auditor General | 5,498 | 5,498 |
| 301-3 Risk Management | 13,060 | 13,060 |
| 431 Equal Opportunity & | 2,062 | 2,062 |
| 371 Grants Administration | 5,498 | 5,498 |
| 101 MAYOR | 13,060 | 13,060 |
| 111-5 COMMISSIONERS | 45,364 | 45,364 |
| 152 CODE COMPLIANCE | 44,677 | 44,677 |
| 181-9 FIRE-RESCUE | 597,986 | 597,986 |
| 190-1 POLICE | 1,173,980 | 1,173,980 |
| 201-9 PUBLIC WORKS | 92,103 | 92,103 |
| 211-3 SOLID WASTE | 161,525 | 161,525 |
| 221 DEPT OF REAL ESTATE | 29,555 | 29,555 |
| 242 GSA PROPERTY MNGT | 26,119 | 26,119 |
| 245 GSA | 5,498 | 5,498 |
| 281-4 BUILDING | 81,794 | 81,794 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 150 City Manager's Office**

| Receiving Department | Total | Management & |
|----------------------|------------------|------------------|
| 291-8 PARKS & | 485,262 | 485,262 |
| 342 ZONING | 17,871 | 17,871 |
| 351-5 PLANNING | 24,744 | 24,744 |
| 381 COMMUNICATIONS | 6,186 | 6,186 |
| 401 CIP | 27,493 | 27,493 |
| 450 HUMAN SERVICES | 53,613 | 53,613 |
| 910 CD-COMMUNITY & | 26,119 | 26,119 |
| 950 CIVILIAN | 4,124 | 4,124 |
| 980 ND - NON | 8,248 | 8,248 |
| Direct Billed | 0 | 0 |
| Total | 3,206,146 | 3,206,146 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 150.2 Agenda Coordination**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 385,759 | | | 385,759 |
| Depreciation | 0 | | | |
| Total Deductions: | 0 | | | 0 |
| Building Depreciation | 723 | | 723 | |
| 131 City Attorney | 173,771 | 79,375 | 253,146 | |
| 141 Civil Service Board | 377 | 49 | 426 | |
| 150 City Manager's Office | 1,816 | 246 | 2,062 | |
| 160 Finance - Director's Office | | 651 | 651 | |
| 161 Finance - General Accounting | | 2,967 | 2,967 | |
| 162 Finance - Treasury Management | | 2,358 | 2,358 | |
| 163 Finance - Financial System Services | | 638 | 638 | |
| 171-4 Human Resources | | 3,477 | 3,477 | |
| 231 Management and Budget | | 20,739 | 20,739 | |
| 243 GSA - Miami Riverside Center | | 3,270 | 3,270 | |
| 244 GSA - Graphics | | 375 | 375 | |
| 251 Information Technology | | 21,394 | 21,394 | |
| 261 Procurement | | 353 | 353 | |
| 271 Auditor General | | 404 | 404 | |
| 301-3 Risk Management | | 1,837 | 1,837 | |
| 431 Equal Opportunity & Diversity | | 413 | 413 | |
| Total Allocated Additions: | 176,687 | 138,546 | 315,233 | 315,233 |
| Total To Be Allocated: | 562,446 | 138,546 | | 700,992 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 150.2 Agenda Coordination**

| | Total | General & Admin | Agenda Operations |
|--|---------|-----------------|-------------------|
| Wages & Benefits | | | |
| Salaries & Wages | 207,492 | 0 | 207,492 |
| Fringe Benefits | 19,885 | 0 | 19,885 |
| Other Expense & Cost | | | |
| Retirement Contribution | 89,000 | 0 | 89,000 |
| Life and Health Insurance | 56,000 | 0 | 56,000 |
| Workers' Compensation | 5,000 | 0 | 5,000 |
| Rentals and Leases | 1,147 | 0 | 1,147 |
| Repair and Maintenance | 7,000 | 0 | 7,000 |
| Office Supplies & Minor Equipment | 235 | 0 | 235 |
| *Depreciation | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 385,759 | 0 | 385,759 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 385,759 | 0 | 385,759 |
| Allocation Step 1 | | | |
| Inbound- All Others | 176,687 | 176,687 | 0 |
| Reallocate Admin Costs | | (176,687) | 176,687 |
| 1st Allocation | 562,446 | 0 | 562,446 |
| Allocation Step 2 | | | |
| Inbound- All Others | 138,546 | 138,546 | 0 |
| Reallocate Admin Costs | | (138,546) | 138,546 |
| 2nd Allocation | 138,546 | 0 | 138,546 |
| Total For 00061 150.2 Agenda Coordination | | | |
| Total Allocated | 700,992 | 0 | 700,992 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 109 | 15.8661 | 89,238 | | 89,238 | | 89,238 |
| 131 City Attorney | 24 | 3.4935 | 19,649 | | 19,649 | | 19,649 |
| 150 City Manager's Office | 29 | 4.2213 | 23,742 | | 23,742 | | 23,742 |
| 160 Finance - Director's Office | 10 | 1.4556 | 8,187 | | 8,187 | 2,639 | 10,826 |
| 171-4 Human Resources | 8 | 1.1645 | 6,550 | | 6,550 | 2,111 | 8,661 |
| 231 Management and Budget | 25 | 3.6390 | 20,467 | | 20,467 | 6,597 | 27,064 |
| 241 GSA - Administration | 3 | 0.4367 | 2,456 | | 2,456 | 792 | 3,248 |
| 251 Information Technology | 2 | 0.2911 | 1,637 | | 1,637 | 528 | 2,165 |
| 261 Procurement | 4 | 0.5822 | 3,275 | | 3,275 | 1,056 | 4,331 |
| 301-3 Risk Management | 6 | 0.8734 | 4,912 | | 4,912 | 1,583 | 6,495 |
| 371 Grants Administration | 7 | 1.0189 | 5,731 | | 5,731 | 1,847 | 7,578 |
| 111-5 COMMISSIONERS | 197 | 28.6751 | 161,283 | | 161,283 | 51,987 | 213,270 |
| 181-9 FIRE-RESCUE | 11 | 1.6012 | 9,006 | | 9,006 | 2,903 | 11,909 |
| 190-1 POLICE | 29 | 4.2213 | 23,742 | | 23,742 | 7,653 | 31,395 |
| 211-3 SOLID WASTE | 1 | 0.1456 | 819 | | 819 | 264 | 1,083 |
| 221 DEPT OF REAL ESTATE & ASSET | 21 | 3.0568 | 17,193 | | 17,193 | 5,542 | 22,735 |
| 281-4 BUILDING | 1 | 0.1456 | 819 | | 819 | 264 | 1,083 |
| 291-8 PARKS & RECREATION | 2 | 0.2911 | 1,637 | | 1,637 | 528 | 2,165 |
| 342 ZONING | 7 | 1.0189 | 5,731 | | 5,731 | 1,847 | 7,578 |
| 351-5 PLANNING | 58 | 8.4425 | 47,485 | | 47,485 | 15,306 | 62,791 |
| 401 CIP | 21 | 3.0568 | 17,193 | | 17,193 | 5,542 | 22,735 |
| 441 OFFICE OF RESILIENCY AND | 57 | 8.2969 | 46,666 | | 46,666 | 15,042 | 61,708 |
| 910 CD-COMMUNITY & ECONOMIC | 35 | 5.0946 | 28,654 | | 28,654 | 9,236 | 37,890 |
| 920 CRA - COMMUNITY | 3 | 0.4367 | 2,456 | | 2,456 | 792 | 3,248 |
| 930 LIBERTY CITY | 2 | 0.2911 | 1,637 | | 1,637 | 528 | 2,165 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 940 VIRGINIA KEY | 1 | 0.1456 | 819 | | 819 | 264 | 1,083 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 1 | 0.1456 | 819 | | 819 | 264 | 1,083 |
| 960 PENSION | 3 | 0.4367 | 2,456 | | 2,456 | 792 | 3,248 |
| 970 COMPONENT UNITS | 10 | 1.4556 | 8,187 | | 8,187 | 2,639 | 10,826 |
| SubTotal | 687 | 100.0000 | 562,446 | | 562,446 | 138,546 | 700,992 |
| Total | 687 | 100.0000 | 562,446 | | 562,446 | 138,546 | 700,992 |

Allocation Basis: Number of Agenda Items

Allocation Source: Agenda Coordination



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 150.2 Agenda Coordination**

| Receiving Department | Total | Agenda Operations |
|---------------------------------|---------|-------------------|
| 121 City Clerk | 89,238 | 89,238 |
| 131 City Attorney | 19,649 | 19,649 |
| 150 City Manager's Office | 23,742 | 23,742 |
| 160 Finance - Director's Office | 10,826 | 10,826 |
| 171-4 Human Resources | 8,661 | 8,661 |
| 231 Management and Budget | 27,064 | 27,064 |
| 241 GSA - Administration | 3,248 | 3,248 |
| 251 Information Technology | 2,165 | 2,165 |
| 261 Procurement | 4,331 | 4,331 |
| 301-3 Risk Management | 6,495 | 6,495 |
| 371 Grants Administration | 7,578 | 7,578 |
| 111-5 COMMISSIONERS | 213,270 | 213,270 |
| 181-9 FIRE-RESCUE | 11,909 | 11,909 |
| 190-1 POLICE | 31,395 | 31,395 |
| 211-3 SOLID WASTE | 1,083 | 1,083 |
| 221 DEPT OF REAL ESTATE | 22,735 | 22,735 |
| 281-4 BUILDING | 1,083 | 1,083 |
| 291-8 PARKS & | 2,165 | 2,165 |
| 342 ZONING | 7,578 | 7,578 |
| 351-5 PLANNING | 62,791 | 62,791 |
| 401 CIP | 22,735 | 22,735 |
| 441 OFFICE OF RESILIENCY | 61,708 | 61,708 |
| 910 CD-COMMUNITY & | 37,890 | 37,890 |
| 920 CRA - COMMUNITY | 3,248 | 3,248 |
| 930 LIBERTY CITY | 2,165 | 2,165 |
| 940 VIRGINIA KEY | 1,083 | 1,083 |
| 950 CIVILIAN | 1,083 | 1,083 |
| 960 PENSION | 3,248 | 3,248 |
| 970 COMPONENT UNITS | 10,826 | 10,826 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 150.2 Agenda Coordination

| Receiving Department | Total | Agenda Operations |
|----------------------|---------|-------------------|
| Direct Billed | 0 | 0 |
| Total | 700,992 | 700,992 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 160 Finance - Director's Office**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,364,558 | | | 2,364,558 |
| Major Machinery and Equipment | 0 | | | |
| Depreciation | (53,729) | | | |
| Transfers and Others | 0 | | | |
| Total Deductions: | (53,729) | | | (53,729) |
| Building Depreciation | 3,606 | | 3,606 | |
| Equipment Depreciation | 132,039 | | 132,039 | |
| 131 City Attorney | 612,170 | 279,629 | 891,799 | |
| 141 Civil Service Board | 1,257 | 164 | 1,421 | |
| 150 City Manager's Office | 6,053 | 820 | 6,873 | |
| 150.2 Agenda Coordination | 8,187 | 2,639 | 10,826 | |
| 160 Finance - Director's Office | | 2,170 | 2,170 | |
| 161 Finance - General Accounting | | 17,255 | 17,255 | |
| 162 Finance - Treasury Management | | 5,446 | 5,446 | |
| 163 Finance - Financial System Services | | 2,587 | 2,587 | |
| 171-4 Human Resources | | 11,494 | 11,494 | |
| 231 Management and Budget | | 20,739 | 20,739 | |
| 243 GSA - Miami Riverside Center | | 21,879 | 21,879 | |
| 244 GSA - Graphics | | 2,030 | 2,030 | |
| 251 Information Technology | | 68,146 | 68,146 | |
| 261 Procurement | | 22,991 | 22,991 | |
| 271 Auditor General | | 1,840 | 1,840 | |
| 301-3 Risk Management | | 6,289 | 6,289 | |
| 431 Equal Opportunity & Diversity | | 1,376 | 1,376 | |
| Total Allocated Additions: | 763,312 | 467,494 | 1,230,806 | 1,230,806 |
| Total To Be Allocated: | 3,074,141 | 467,494 | | 3,541,635 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 160 Finance - Director's Office**

| | Total | General & Admin | Finance Administration | Payroll Services |
|--|-----------|-----------------|------------------------|------------------|
| Wages & Benefits | | | | |
| Salaries | 945,706 | 0 | 633,623 | 312,083 |
| Fringe Benefits | 86,484 | 0 | 57,944 | 28,540 |
| Other Expense & Cost | | | | |
| Retirement Contribution | 362,000 | 0 | 242,540 | 119,460 |
| Life and Health Insurance | 131,000 | 0 | 87,770 | 43,230 |
| Workers' Compensation | 21,000 | 0 | 14,070 | 6,930 |
| Professional Service | 457,766 | 0 | 306,703 | 151,063 |
| Travel and Per Diem | 720 | 0 | 482 | 238 |
| Postage | 4,244 | 0 | 2,843 | 1,401 |
| Rentals and Leases | 684 | 0 | 458 | 226 |
| Insurance | 41,000 | 0 | 27,470 | 13,530 |
| Repair and Maintenance | 165,000 | 0 | 110,550 | 54,450 |
| Office Supplies & Minor Equipment | 90,816 | 0 | 60,847 | 29,969 |
| Publications, Subscriptions, & Membershi | 4,409 | 0 | 2,954 | 1,455 |
| *Major Machinery and Equipment | 0 | 0 | 0 | 0 |
| *Depreciation | 53,729 | 53,729 | 0 | 0 |
| *Transfers and Others | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | |
| Total Expenditures | 2,364,558 | 53,729 | 1,548,254 | 762,575 |
| Deductions | | | | |
| Total Deductions | (53,729) | (53,729) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 2,310,829 | 0 | 1,548,254 | 762,575 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 763,312 | 763,312 | 0 | 0 |
| Reallocate Admin Costs | | (763,312) | 511,419 | 251,893 |
| 1st Allocation | 3,074,141 | 0 | 2,059,673 | 1,014,468 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 160 Finance - Director's Office**

| | Total | General & Admin | Finance Administration | Payroll Services |
|--|-----------|-----------------|------------------------|------------------|
| Allocation Step 2 | | | | |
| Inbound- All Others | 467,494 | 467,494 | 0 | 0 |
| Reallocate Admin Costs | | (467,494) | 313,221 | 154,273 |
| 2nd Allocation | 467,494 | 0 | 313,221 | 154,273 |
| Total For 00070 160 Finance - Director's Office | | | | |
| Total Allocated | 3,541,635 | 0 | 2,372,894 | 1,168,741 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 2,236,078 | 49.4633 | 1,018,783 | | 1,018,783 | 154,930 | 1,173,713 |
| 162 Finance - Treasury Management | 2,129,512 | 47.1061 | 970,231 | | 970,231 | 147,546 | 1,117,777 |
| 163 Finance - Financial System Services | 155,085 | 3.4306 | 70,659 | | 70,659 | 10,745 | 81,404 |
| SubTotal | 4,520,675 | 100.0000 | 2,059,673 | | 2,059,673 | 313,221 | 2,372,894 |
| Total | 4,520,675 | 100.0000 | 2,059,673 | | 2,059,673 | 313,221 | 2,372,894 |

Allocation Basis: Salaries of Units Supported

Allocation Source: Finance Department - Salary



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 2,605 | | 2,605 | | 2,605 |
| 131 City Attorney | 52 | 1.1125 | 11,286 | | 11,286 | | 11,286 |
| 141 Civil Service Board | 4 | 0.0856 | 868 | | 868 | | 868 |
| 150 City Manager's Office | 11 | 0.2353 | 2,387 | | 2,387 | | 2,387 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 651 | | 651 | | 651 |
| 160 Finance - Director's Office | 10 | 0.2140 | 2,170 | | 2,170 | | 2,170 |
| 161 Finance - General Accounting | 25 | 0.5349 | 5,426 | | 5,426 | 842 | 6,268 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 5,426 | | 5,426 | 842 | 6,268 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 217 | | 217 | 34 | 251 |
| 171-4 Human Resources | 36 | 0.7702 | 7,814 | | 7,814 | 1,212 | 9,026 |
| 231 Management and Budget | 20 | 0.4279 | 4,341 | | 4,341 | 673 | 5,014 |
| 241 GSA - Administration | 7 | 0.1498 | 1,519 | | 1,519 | 236 | 1,755 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 1,736 | | 1,736 | 269 | 2,005 |
| 244 GSA - Graphics | 5 | 0.1070 | 1,085 | | 1,085 | 168 | 1,253 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 7,162 | | 7,162 | 1,111 | 8,273 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 7,162 | | 7,162 | 1,111 | 8,273 |
| 251 Information Technology | 76 | 1.6260 | 16,495 | | 16,495 | 2,559 | 19,054 |
| 261 Procurement | 19 | 0.4065 | 4,124 | | 4,124 | 640 | 4,764 |
| 271 Auditor General | 8 | 0.1712 | 1,736 | | 1,736 | 269 | 2,005 |
| 301-3 Risk Management | 19 | 0.4065 | 4,124 | | 4,124 | 640 | 4,764 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 651 | | 651 | 101 | 752 |
| 371 Grants Administration | 8 | 0.1712 | 1,736 | | 1,736 | 269 | 2,005 |
| 101 MAYOR | 19 | 0.4065 | 4,124 | | 4,124 | 640 | 4,764 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 14,325 | | 14,325 | 2,222 | 16,547 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 14,108 | | 14,108 | 2,189 | 16,297 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 188,829 | | 188,829 | 29,292 | 218,121 |
| 190-1 POLICE | 1,708 | 36.5424 | 370,715 | | 370,715 | 57,508 | 428,223 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 29,084 | | 29,084 | 4,512 | 33,596 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 51,006 | | 51,006 | 7,912 | 58,918 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 9,333 | | 9,333 | 1,448 | 10,781 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 8,248 | | 8,248 | 1,279 | 9,527 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 1,736 | | 1,736 | 269 | 2,005 |
| 281-4 BUILDING | 119 | 2.5460 | 25,828 | | 25,828 | 4,007 | 29,835 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 153,234 | | 153,234 | 23,771 | 177,005 |
| 342 ZONING | 26 | 0.5563 | 5,643 | | 5,643 | 875 | 6,518 |
| 351-5 PLANNING | 36 | 0.7702 | 7,814 | | 7,814 | 1,212 | 9,026 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 1,953 | | 1,953 | 303 | 2,256 |
| 401 CIP | 40 | 0.8558 | 8,682 | | 8,682 | 1,347 | 10,029 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 16,930 | | 16,930 | 2,626 | 19,556 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 8,248 | | 8,248 | 1,279 | 9,527 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 1,302 | | 1,302 | 202 | 1,504 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 2,605 | | 2,605 | 404 | 3,009 |
| SubTotal | 4,674 | 100.0000 | 1,014,468 | | 1,014,468 | 154,273 | 1,168,741 |
| Total | 4,674 | 100.0000 | 1,014,468 | | 1,014,468 | 154,273 | 1,168,741 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 160 Finance - Director's Office

| Receiving Department | Total | Finance Administration | Payroll Services |
|---------------------------------|-----------|------------------------|------------------|
| 121 City Clerk | 2,605 | 0 | 2,605 |
| 131 City Attorney | 11,286 | 0 | 11,286 |
| 141 Civil Service Board | 868 | 0 | 868 |
| 150 City Manager's Office | 2,387 | 0 | 2,387 |
| 150.2 Agenda Coordination | 651 | 0 | 651 |
| 160 Finance - Director's Office | 2,170 | 0 | 2,170 |
| 161 Finance - General | 1,179,981 | 1,173,713 | 6,268 |
| 162 Finance - Treasury | 1,124,045 | 1,117,777 | 6,268 |
| 163 Finance - Financial | 81,655 | 81,404 | 251 |
| 171-4 Human Resources | 9,026 | 0 | 9,026 |
| 231 Management and Budget | 5,014 | 0 | 5,014 |
| 241 GSA - Administration | 1,755 | 0 | 1,755 |
| 243 GSA - Miami Riverside | 2,005 | 0 | 2,005 |
| 244 GSA - Graphics | 1,253 | 0 | 1,253 |
| 246 GSA - Light Fleet | 8,273 | 0 | 8,273 |
| 247 GSA - Heavy Fleet | 8,273 | 0 | 8,273 |
| 251 Information Technology | 19,054 | 0 | 19,054 |
| 261 Procurement | 4,764 | 0 | 4,764 |
| 271 Auditor General | 2,005 | 0 | 2,005 |
| 301-3 Risk Management | 4,764 | 0 | 4,764 |
| 431 Equal Opportunity & | 752 | 0 | 752 |
| 371 Grants Administration | 2,005 | 0 | 2,005 |
| 101 MAYOR | 4,764 | 0 | 4,764 |
| 111-5 COMMISSIONERS | 16,547 | 0 | 16,547 |
| 152 CODE COMPLIANCE | 16,297 | 0 | 16,297 |
| 181-9 FIRE-RESCUE | 218,121 | 0 | 218,121 |
| 190-1 POLICE | 428,223 | 0 | 428,223 |
| 201-9 PUBLIC WORKS | 33,596 | 0 | 33,596 |
| 211-3 SOLID WASTE | 58,918 | 0 | 58,918 |
| 221 DEPT OF REAL ESTATE | 10,781 | 0 | 10,781 |
| 242 GSA PROPERTY MNGT | 9,527 | 0 | 9,527 |
| 245 GSA | 2,005 | 0 | 2,005 |
| 281-4 BUILDING | 29,835 | 0 | 29,835 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 160 Finance - Director's Office**

| Receiving Department | Total | Finance Administration | Payroll Services |
|----------------------|------------------|------------------------|------------------|
| 291-8 PARKS & | 177,005 | 0 | 177,005 |
| 342 ZONING | 6,518 | 0 | 6,518 |
| 351-5 PLANNING | 9,026 | 0 | 9,026 |
| 381 COMMUNICATIONS | 2,256 | 0 | 2,256 |
| 401 CIP | 10,029 | 0 | 10,029 |
| 450 HUMAN SERVICES | 19,556 | 0 | 19,556 |
| 910 CD-COMMUNITY & | 9,527 | 0 | 9,527 |
| 950 CIVILIAN | 1,504 | 0 | 1,504 |
| 980 ND - NON | 3,009 | 0 | 3,009 |
| Direct Billed | 0 | 0 | 0 |
| Total | 3,541,635 | 2,372,894 | 1,168,741 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 161 Finance - General Accounting**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 26,846,167 | | | 26,846,167 |
| Depreciation | (22,055,784) | | | |
| Total Deductions: | (22,055,784) | | | (22,055,784) |
| Building Depreciation | 26,446 | | 26,446 | |
| Equipment Depreciation | 5,775 | | 5,775 | |
| 141 Civil Service Board | 3,144 | 409 | 3,553 | |
| 150 City Manager's Office | 15,133 | 2,051 | 17,184 | |
| 160 Finance - Director's Office | 1,024,209 | 155,772 | 1,179,981 | |
| 161 Finance - General Accounting | | 277,673 | 277,673 | |
| 162 Finance - Treasury Management | | 2,906 | 2,906 | |
| 163 Finance - Financial System Services | | 5,715 | 5,715 | |
| 171-4 Human Resources | | 30,039 | 30,039 | |
| 243 GSA - Miami Riverside Center | | 119,556 | 119,556 | |
| 244 GSA - Graphics | | 571 | 571 | |
| 251 Information Technology | | 210,887 | 210,887 | |
| 261 Procurement | | 2,121 | 2,121 | |
| 271 Auditor General | | 4,338 | 4,338 | |
| 301-3 Risk Management | | 15,307 | 15,307 | |
| 431 Equal Opportunity & Diversity | | 3,439 | 3,439 | |
| Total Allocated Additions: | 1,074,707 | 830,784 | 1,905,491 | 1,905,491 |
| Total To Be Allocated: | 5,865,090 | 830,784 | | 6,695,874 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

| | Total | General & Admin | General Ledger | Accounts Payable | Fixed Assets |
|--|---------------|-----------------|----------------|------------------|--------------|
| Wages & Benefits | | | | | |
| Salaries | 2,229,713 | 0 | 423,645 | 423,645 | 379,051 |
| Fringe Benefits | 168,591 | 0 | 32,032 | 32,032 | 28,660 |
| Other Expense & Cost | | | | | |
| Retirement Contribution | 907,000 | 0 | 172,330 | 172,330 | 154,190 |
| Life and Health Insurance | 410,000 | 0 | 77,900 | 77,900 | 69,700 |
| Workers' Compensation | 50,000 | 0 | 9,500 | 9,500 | 8,500 |
| Professional Services | 263,671 | 0 | 50,097 | 50,097 | 44,824 |
| Postage | 10,691 | 0 | 2,031 | 2,031 | 1,817 |
| Rentals and Leases | 1,831 | 0 | 348 | 348 | 311 |
| Office Supplies & Minor Equipment | 7,166 | 0 | 1,362 | 1,362 | 1,218 |
| Publications, Subscriptions, & Membershi | 0 | 0 | 0 | 0 | 0 |
| Transfer and Others | 741,720 | 0 | 140,927 | 140,927 | 126,092 |
| *Depreciation | 22,055,784 | 22,055,784 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 26,846,167 | 22,055,784 | 910,172 | 910,172 | 814,363 |
| Deductions | | | | | |
| Total Deductions | (22,055,784) | (22,055,784) | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 4,790,383 | 0 | 910,172 | 910,172 | 814,363 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,074,707 | 1,074,707 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (1,074,707) | 204,194 | 204,194 | 182,700 |
| 1st Allocation | 5,865,090 | 0 | 1,114,366 | 1,114,366 | 997,063 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 830,784 | 830,784 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (830,784) | 157,849 | 157,849 | 141,233 |
| 2nd Allocation | 830,784 | 0 | 157,849 | 157,849 | 141,233 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 6,695,874 | 0 | 1,272,215 | 1,272,215 | 1,138,296 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 161 Finance - General Accounting**

| | Grants & Special Revenues | Payroll | CIP/Special Projects |
|--|---------------------------|-----------|----------------------|
| Wages & Benefits | | | |
| Salaries | 423,645 | 490,538 | 89,189 |
| Fringe Benefits | 32,032 | 37,091 | 6,744 |
| Other Expense & Cost | | | |
| Retirement Contribution | 172,330 | 199,540 | 36,280 |
| Life and Health Insurance | 77,900 | 90,200 | 16,400 |
| Workers' Compensation | 9,500 | 11,000 | 2,000 |
| Professional Services | 50,097 | 58,009 | 10,547 |
| Postage | 2,031 | 2,353 | 428 |
| Rentals and Leases | 348 | 403 | 73 |
| Office Supplies & Minor Equipment | 1,362 | 1,575 | 287 |
| Publications, Subscriptions, & Membershi | 0 | 0 | 0 |
| Transfer and Others | 140,927 | 163,178 | 29,669 |
| *Depreciation | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 910,172 | 1,053,887 | 191,617 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 910,172 | 1,053,887 | 191,617 |
| Allocation Step 1 | | | |
| Inbound- All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 204,194 | 236,437 | 42,988 |
| 1st Allocation | 1,114,366 | 1,290,324 | 234,605 |
| Allocation Step 2 | | | |
| Inbound- All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 157,849 | 182,773 | 33,231 |
| 2nd Allocation | 157,849 | 182,773 | 33,231 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 1,272,215 | 1,473,097 | 267,836 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 697 | 0.7622 | 8,493 | | 8,493 | | 8,493 |
| 131 City Attorney | 358 | 0.3915 | 4,362 | | 4,362 | | 4,362 |
| 141 Civil Service Board | 235 | 0.2570 | 2,864 | | 2,864 | | 2,864 |
| 150 City Manager's Office | 411 | 0.4494 | 5,008 | | 5,008 | | 5,008 |
| 150.2 Agenda Coordination | 155 | 0.1695 | 1,889 | | 1,889 | | 1,889 |
| 160 Finance - Director's Office | 358 | 0.3915 | 4,362 | | 4,362 | | 4,362 |
| 161 Finance - General Accounting | 191 | 0.2089 | 2,327 | | 2,327 | | 2,327 |
| 162 Finance - Treasury Management | 322 | 0.3521 | 3,924 | | 3,924 | 571 | 4,495 |
| 163 Finance - Financial System Services | 120 | 0.1312 | 1,462 | | 1,462 | 213 | 1,675 |
| 171-4 Human Resources | 467 | 0.5107 | 5,691 | | 5,691 | 828 | 6,519 |
| 231 Management and Budget | 327 | 0.3576 | 3,985 | | 3,985 | 580 | 4,565 |
| 241 GSA - Administration | 525 | 0.5741 | 6,397 | | 6,397 | 931 | 7,328 |
| 243 GSA - Miami Riverside Center | 431 | 0.4713 | 5,252 | | 5,252 | 764 | 6,016 |
| 244 GSA - Graphics | 259 | 0.2832 | 3,156 | | 3,156 | 459 | 3,615 |
| 246 GSA - Light Fleet | 3,152 | 3.4467 | 38,408 | | 38,408 | 5,587 | 43,995 |
| 247 GSA - Heavy Fleet | 2,312 | 2.5281 | 28,173 | | 28,173 | 4,098 | 32,271 |
| 251 Information Technology | 1,178 | 1.2881 | 14,354 | | 14,354 | 2,088 | 16,442 |
| 261 Procurement | 290 | 0.3171 | 3,534 | | 3,534 | 514 | 4,048 |
| 271 Auditor General | 292 | 0.3193 | 3,558 | | 3,558 | 518 | 4,076 |
| 301-3 Risk Management | 1,315 | 1.4379 | 16,024 | | 16,024 | 2,331 | 18,355 |
| 431 Equal Opportunity & Diversity | 178 | 0.1946 | 2,169 | | 2,169 | 316 | 2,485 |
| 371 Grants Administration | 507 | 0.5544 | 6,178 | | 6,178 | 899 | 7,077 |
| 101 MAYOR | 581 | 0.6353 | 7,080 | | 7,080 | 1,030 | 8,110 |
| 111-5 COMMISSIONERS | 3,187 | 3.4849 | 38,835 | | 38,835 | 5,649 | 44,484 |
| 152 CODE COMPLIANCE | 594 | 0.6495 | 7,238 | | 7,238 | 1,053 | 8,291 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 14,561 | 15.9221 | 177,430 | | 177,430 | 25,810 | 203,240 |
| 190-1 POLICE | 12,368 | 13.5242 | 150,709 | | 150,709 | 21,924 | 172,633 |
| 201-9 PUBLIC WORKS | 4,647 | 5.0814 | 56,626 | | 56,626 | 8,238 | 64,864 |
| 211-3 SOLID WASTE | 4,066 | 4.4461 | 49,546 | | 49,546 | 7,208 | 56,754 |
| 221 DEPT OF REAL ESTATE & ASSET | 3,728 | 4.0765 | 45,427 | | 45,427 | 6,609 | 52,036 |
| 242 GSA PROPERTY MNGT | 1,007 | 1.1011 | 12,271 | | 12,271 | 1,785 | 14,056 |
| 245 GSA COMMUNICATIONS SERVICES | 495 | 0.5413 | 6,032 | | 6,032 | 877 | 6,909 |
| 281-4 BUILDING | 2,118 | 2.3160 | 25,809 | | 25,809 | 3,755 | 29,564 |
| 291-8 PARKS & RECREATION | 11,720 | 12.8156 | 142,813 | | 142,813 | 20,776 | 163,589 |
| 342 ZONING | 364 | 0.3980 | 4,435 | | 4,435 | 645 | 5,080 |
| 351-5 PLANNING | 1,223 | 1.3373 | 14,903 | | 14,903 | 2,168 | 17,071 |
| 381 COMMUNICATIONS | 417 | 0.4560 | 5,081 | | 5,081 | 739 | 5,820 |
| 401 CIP | 2,236 | 2.4450 | 27,247 | | 27,247 | 3,964 | 31,211 |
| 441 OFFICE OF RESILIENCY AND | 87 | 0.0951 | 1,060 | | 1,060 | 154 | 1,214 |
| 450 HUMAN SERVICES | 2,519 | 2.7545 | 30,695 | | 30,695 | 4,465 | 35,160 |
| 910 CD-COMMUNITY & ECONOMIC | 7,009 | 7.6642 | 85,407 | | 85,407 | 12,425 | 97,832 |
| 920 CRA - COMMUNITY | 1,799 | 1.9672 | 21,922 | | 21,922 | 3,189 | 25,111 |
| 930 LIBERTY CITY | 163 | 0.1782 | 1,986 | | 1,986 | 289 | 2,275 |
| 940 VIRGINIA KEY | 583 | 0.6375 | 7,104 | | 7,104 | 1,033 | 8,137 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 801 | 0.8759 | 9,760 | | 9,760 | 1,420 | 11,180 |
| 970 COMPONENT UNITS | 5 | 0.0055 | 61 | | 61 | 9 | 70 |
| 980 ND - NON DEPARTMENTAL | 1,093 | 1.1952 | 13,319 | | 13,319 | 1,938 | 15,257 |
| SubTotal | 91,451 | 100.0000 | 1,114,366 | | 1,114,366 | 157,849 | 1,272,215 |
| Total | 91,451 | 100.0000 | 1,114,366 | | 1,114,366 | 157,849 | 1,272,215 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 450 | 0.5990 | 6,675 | | 6,675 | | 6,675 |
| 131 City Attorney | 87 | 0.1158 | 1,290 | | 1,290 | | 1,290 |
| 141 Civil Service Board | 35 | 0.0466 | 519 | | 519 | | 519 |
| 150 City Manager's Office | 187 | 0.2489 | 2,774 | | 2,774 | | 2,774 |
| 150.2 Agenda Coordination | 15 | 0.0200 | 222 | | 222 | | 222 |
| 160 Finance - Director's Office | 224 | 0.2982 | 3,323 | | 3,323 | | 3,323 |
| 161 Finance - General Accounting | 35 | 0.0466 | 519 | | 519 | | 519 |
| 162 Finance - Treasury Management | 145 | 0.1930 | 2,151 | | 2,151 | 309 | 2,460 |
| 171-4 Human Resources | 168 | 0.2236 | 2,492 | | 2,492 | 358 | 2,850 |
| 231 Management and Budget | 67 | 0.0892 | 994 | | 994 | 143 | 1,137 |
| 241 GSA - Administration | 255 | 0.3394 | 3,782 | | 3,782 | 543 | 4,325 |
| 243 GSA - Miami Riverside Center | 273 | 0.3634 | 4,049 | | 4,049 | 582 | 4,631 |
| 244 GSA - Graphics | 117 | 0.1557 | 1,735 | | 1,735 | 249 | 1,984 |
| 246 GSA - Light Fleet | 7,013 | 9.3349 | 104,025 | | 104,025 | 14,940 | 118,965 |
| 247 GSA - Heavy Fleet | 3,272 | 4.3553 | 48,534 | | 48,534 | 6,971 | 55,505 |
| 251 Information Technology | 933 | 1.2419 | 13,839 | | 13,839 | 1,988 | 15,827 |
| 261 Procurement | 97 | 0.1291 | 1,439 | | 1,439 | 207 | 1,646 |
| 271 Auditor General | 58 | 0.0772 | 860 | | 860 | 124 | 984 |
| 301-3 Risk Management | 350 | 0.4659 | 5,192 | | 5,192 | 746 | 5,938 |
| 431 Equal Opportunity & Diversity | 29 | 0.0386 | 430 | | 430 | 62 | 492 |
| 371 Grants Administration | 665 | 0.8852 | 9,864 | | 9,864 | 1,417 | 11,281 |
| 101 MAYOR | 316 | 0.4206 | 4,687 | | 4,687 | 673 | 5,360 |
| 111-5 COMMISSIONERS | 1,367 | 1.8196 | 20,277 | | 20,277 | 2,912 | 23,189 |
| 152 CODE COMPLIANCE | 222 | 0.2955 | 3,293 | | 3,293 | 473 | 3,766 |
| 181-9 FIRE-RESCUE | 6,487 | 8.6347 | 96,222 | | 96,222 | 13,820 | 110,042 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 190-1 POLICE | 6,010 | 7.9998 | 89,147 | | 89,147 | 12,804 | 101,951 |
| 201-9 PUBLIC WORKS | 2,374 | 3.1600 | 35,214 | | 35,214 | 5,058 | 40,272 |
| 211-3 SOLID WASTE | 938 | 1.2486 | 13,913 | | 13,913 | 1,998 | 15,911 |
| 221 DEPT OF REAL ESTATE & ASSET | 2,309 | 3.0735 | 34,250 | | 34,250 | 4,919 | 39,169 |
| 242 GSA PROPERTY MNGT | 715 | 0.9517 | 10,606 | | 10,606 | 1,523 | 12,129 |
| 245 GSA COMMUNICATIONS SERVICES | 203 | 0.2702 | 3,011 | | 3,011 | 432 | 3,443 |
| 281-4 BUILDING | 2,193 | 2.9191 | 32,529 | | 32,529 | 4,672 | 37,201 |
| 291-8 PARKS & RECREATION | 8,185 | 10.8949 | 121,409 | | 121,409 | 17,437 | 138,846 |
| 351-5 PLANNING | 360 | 0.4792 | 5,340 | | 5,340 | 767 | 6,107 |
| 381 COMMUNICATIONS | 165 | 0.2196 | 2,447 | | 2,447 | 352 | 2,799 |
| 401 CIP | 1,618 | 2.1537 | 24,000 | | 24,000 | 3,447 | 27,447 |
| 450 HUMAN SERVICES | 803 | 1.0689 | 11,911 | | 11,911 | 1,711 | 13,622 |
| 910 CD-COMMUNITY & ECONOMIC | 22,400 | 29.8160 | 332,263 | | 332,263 | 47,717 | 379,980 |
| 920 CRA - COMMUNITY | 1,665 | 2.2162 | 24,697 | | 24,697 | 3,547 | 28,244 |
| 930 LIBERTY CITY | 74 | 0.0985 | 1,098 | | 1,098 | 158 | 1,256 |
| 940 VIRGINIA KEY | 335 | 0.4459 | 4,969 | | 4,969 | 714 | 5,683 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 159 | 0.2116 | 2,358 | | 2,358 | 339 | 2,697 |
| 980 ND - NON DEPARTMENTAL | 1,754 | 2.3347 | 26,017 | | 26,017 | 3,737 | 29,754 |
| SubTotal | 75,127 | 100.0000 | 1,114,366 | | 1,114,366 | 157,849 | 1,272,215 |
| Total | 75,127 | 100.0000 | 1,114,366 | | 1,114,366 | 157,849 | 1,272,215 |

Allocation Basis: Number of Accounts Payable Transactions

Allocation Source: Finance Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.1200 | 1,196 | | 1,196 | | 1,196 |
| 131 City Attorney | 104 | 0.2971 | 2,963 | | 2,963 | | 2,963 |
| 141 Civil Service Board | 4 | 0.0114 | 114 | | 114 | | 114 |
| 150 City Manager's Office | 115 | 0.3286 | 3,276 | | 3,276 | | 3,276 |
| 150.2 Agenda Coordination | 1 | 0.0029 | 28 | | 28 | | 28 |
| 160 Finance - Director's Office | 239 | 0.6829 | 6,809 | | 6,809 | | 6,809 |
| 161 Finance - General Accounting | 9,405 | 26.8714 | 267,925 | | 267,925 | | 267,925 |
| 162 Finance - Treasury Management | 158 | 0.4514 | 4,501 | | 4,501 | 889 | 5,390 |
| 171-4 Human Resources | 80 | 0.2286 | 2,279 | | 2,279 | 450 | 2,729 |
| 231 Management and Budget | 36 | 0.1029 | 1,026 | | 1,026 | 203 | 1,229 |
| 241 GSA - Administration | 150 | 0.4286 | 4,273 | | 4,273 | 844 | 5,117 |
| 243 GSA - Miami Riverside Center | 44 | 0.1257 | 1,253 | | 1,253 | 248 | 1,501 |
| 244 GSA - Graphics | 48 | 0.1371 | 1,367 | | 1,367 | 270 | 1,637 |
| 246 GSA - Light Fleet | 990 | 2.8286 | 28,203 | | 28,203 | 5,573 | 33,776 |
| 247 GSA - Heavy Fleet | 126 | 0.3600 | 3,589 | | 3,589 | 709 | 4,298 |
| 251 Information Technology | 573 | 1.6371 | 16,323 | | 16,323 | 3,225 | 19,548 |
| 261 Procurement | 26 | 0.0743 | 741 | | 741 | 146 | 887 |
| 271 Auditor General | 14 | 0.0400 | 399 | | 399 | 79 | 478 |
| 301-3 Risk Management | 54 | 0.1543 | 1,538 | | 1,538 | 304 | 1,842 |
| 431 Equal Opportunity & Diversity | 3 | 0.0086 | 85 | | 85 | 17 | 102 |
| 371 Grants Administration | 56 | 0.1600 | 1,595 | | 1,595 | 315 | 1,910 |
| 101 MAYOR | 22 | 0.0629 | 627 | | 627 | 124 | 751 |
| 111-5 COMMISSIONERS | 179 | 0.5114 | 5,099 | | 5,099 | 1,008 | 6,107 |
| 152 CODE COMPLIANCE | 118 | 0.3371 | 3,362 | | 3,362 | 664 | 4,026 |
| 181-9 FIRE-RESCUE | 6,212 | 17.7486 | 176,964 | | 176,964 | 34,968 | 211,932 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 190-1 POLICE | 9,642 | 27.5486 | 274,680 | | 274,680 | 54,276 | 328,956 |
| 201-9 PUBLIC WORKS | 571 | 1.6314 | 16,266 | | 16,266 | 3,214 | 19,480 |
| 211-3 SOLID WASTE | 421 | 1.2029 | 11,993 | | 11,993 | 2,370 | 14,363 |
| 221 DEPT OF REAL ESTATE & ASSET | 1,178 | 3.3657 | 33,558 | | 33,558 | 6,631 | 40,189 |
| 242 GSA PROPERTY MNGT | 116 | 0.3314 | 3,305 | | 3,305 | 653 | 3,958 |
| 245 GSA COMMUNICATIONS SERVICES | 67 | 0.1914 | 1,909 | | 1,909 | 377 | 2,286 |
| 281-4 BUILDING | 390 | 1.1143 | 11,110 | | 11,110 | 2,195 | 13,305 |
| 291-8 PARKS & RECREATION | 2,037 | 5.8200 | 58,029 | | 58,029 | 11,466 | 69,495 |
| 342 ZONING | 74 | 0.2114 | 2,108 | | 2,108 | 417 | 2,525 |
| 351-5 PLANNING | 210 | 0.6000 | 5,982 | | 5,982 | 1,182 | 7,164 |
| 381 COMMUNICATIONS | 219 | 0.6257 | 6,239 | | 6,239 | 1,233 | 7,472 |
| 401 CIP | 804 | 2.2971 | 22,904 | | 22,904 | 4,526 | 27,430 |
| 450 HUMAN SERVICES | 43 | 0.1229 | 1,225 | | 1,225 | 242 | 1,467 |
| 910 CD-COMMUNITY & ECONOMIC | 99 | 0.2829 | 2,820 | | 2,820 | 557 | 3,377 |
| 920 CRA - COMMUNITY | 172 | 0.4914 | 4,900 | | 4,900 | 968 | 5,868 |
| 930 LIBERTY CITY | 4 | 0.0114 | 114 | | 114 | 23 | 137 |
| 940 VIRGINIA KEY | 125 | 0.3571 | 3,561 | | 3,561 | 704 | 4,265 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 15 | 0.0429 | 427 | | 427 | 84 | 511 |
| 970 COMPONENT UNITS | 1 | 0.0029 | 28 | | 28 | 6 | 34 |
| 980 ND - NON DEPARTMENTAL | 13 | 0.0371 | 370 | | 370 | 73 | 443 |
| SubTotal | 35,000 | 100.0000 | 997,063 | | 997,063 | 141,233 | 1,138,296 |
| Total | 35,000 | 100.0000 | 997,063 | | 997,063 | 141,233 | 1,138,296 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Allocation Basis: Number of Fixed Assets

Allocation Source: Finance Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 161 Finance - General Accounting**

Activity - Grants & Special Revenues

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 371 Grants Administration | 3 | 3.0928 | 34,465 | | 34,465 | 4,882 | 39,347 |
| 181-9 FIRE-RESCUE | 17 | 17.5258 | 195,301 | | 195,301 | 27,664 | 222,965 |
| 190-1 POLICE | 27 | 27.8351 | 310,184 | | 310,184 | 43,937 | 354,121 |
| 201-9 PUBLIC WORKS | 5 | 5.1546 | 57,442 | | 57,442 | 8,137 | 65,579 |
| 211-3 SOLID WASTE | 2 | 2.0619 | 22,977 | | 22,977 | 3,255 | 26,232 |
| 221 DEPT OF REAL ESTATE & ASSET | 2 | 2.0619 | 22,977 | | 22,977 | 3,255 | 26,232 |
| 291-8 PARKS & RECREATION | 4 | 4.1237 | 45,953 | | 45,953 | 6,509 | 52,462 |
| 920 CRA - COMMUNITY | 37 | 38.1442 | 425,067 | | 425,067 | 60,210 | 485,277 |
| SubTotal | 97 | 100.0000 | 1,114,366 | | 1,114,366 | 157,849 | 1,272,215 |
| Total | 97 | 100.0000 | 1,114,366 | | 1,114,366 | 157,849 | 1,272,215 |

Allocation Basis: Grants by Department

Allocation Source: Finance Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 3,313 | | 3,313 | | 3,313 |
| 131 City Attorney | 52 | 1.1125 | 14,355 | | 14,355 | | 14,355 |
| 141 Civil Service Board | 4 | 0.0856 | 1,104 | | 1,104 | | 1,104 |
| 150 City Manager's Office | 11 | 0.2353 | 3,037 | | 3,037 | | 3,037 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 828 | | 828 | | 828 |
| 160 Finance - Director's Office | 10 | 0.2140 | 2,761 | | 2,761 | | 2,761 |
| 161 Finance - General Accounting | 25 | 0.5349 | 6,902 | | 6,902 | | 6,902 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 6,902 | | 6,902 | 1,003 | 7,905 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 276 | | 276 | 40 | 316 |
| 171-4 Human Resources | 36 | 0.7702 | 9,938 | | 9,938 | 1,444 | 11,382 |
| 231 Management and Budget | 20 | 0.4279 | 5,521 | | 5,521 | 802 | 6,323 |
| 241 GSA - Administration | 7 | 0.1498 | 1,932 | | 1,932 | 281 | 2,213 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 2,209 | | 2,209 | 321 | 2,530 |
| 244 GSA - Graphics | 5 | 0.1070 | 1,380 | | 1,380 | 201 | 1,581 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 9,110 | | 9,110 | 1,324 | 10,434 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 9,110 | | 9,110 | 1,324 | 10,434 |
| 251 Information Technology | 76 | 1.6260 | 20,981 | | 20,981 | 3,048 | 24,029 |
| 261 Procurement | 19 | 0.4065 | 5,245 | | 5,245 | 762 | 6,007 |
| 271 Auditor General | 8 | 0.1712 | 2,209 | | 2,209 | 321 | 2,530 |
| 301-3 Risk Management | 19 | 0.4065 | 5,245 | | 5,245 | 762 | 6,007 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 828 | | 828 | 120 | 948 |
| 371 Grants Administration | 8 | 0.1712 | 2,209 | | 2,209 | 321 | 2,530 |
| 101 MAYOR | 19 | 0.4065 | 5,245 | | 5,245 | 762 | 6,007 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 18,220 | | 18,220 | 2,647 | 20,867 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 17,944 | | 17,944 | 2,607 | 20,551 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 240,176 | | 240,176 | 34,894 | 275,070 |
| 190-1 POLICE | 1,708 | 36.5424 | 471,517 | | 471,517 | 68,505 | 540,022 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 36,993 | | 36,993 | 5,374 | 42,367 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 64,875 | | 64,875 | 9,425 | 74,300 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 11,871 | | 11,871 | 1,725 | 13,596 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 10,490 | | 10,490 | 1,524 | 12,014 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 2,209 | | 2,209 | 321 | 2,530 |
| 281-4 BUILDING | 119 | 2.5460 | 32,852 | | 32,852 | 4,773 | 37,625 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 194,901 | | 194,901 | 28,316 | 223,217 |
| 342 ZONING | 26 | 0.5563 | 7,178 | | 7,178 | 1,043 | 8,221 |
| 351-5 PLANNING | 36 | 0.7702 | 9,938 | | 9,938 | 1,444 | 11,382 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 2,485 | | 2,485 | 361 | 2,846 |
| 401 CIP | 40 | 0.8558 | 11,043 | | 11,043 | 1,604 | 12,647 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 21,533 | | 21,533 | 3,128 | 24,661 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 10,490 | | 10,490 | 1,524 | 12,014 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 1,656 | | 1,656 | 241 | 1,897 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 3,313 | | 3,313 | 481 | 3,794 |
| SubTotal | 4,674 | 100.0000 | 1,290,324 | | 1,290,324 | 182,773 | 1,473,097 |
| Total | 4,674 | 100.0000 | 1,290,324 | | 1,290,324 | 182,773 | 1,473,097 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 234,605 | | 234,605 | 33,231 | 267,836 |
| SubTotal | 100 | 100.0000 | 234,605 | | 234,605 | 33,231 | 267,836 |
| Total | 100 | 100.0000 | 234,605 | | 234,605 | 33,231 | 267,836 |

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



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 19,677 | 8,493 | 6,675 | 1,196 | 0 | 3,313 | 0 |
| 131 City Attorney | 22,970 | 4,362 | 1,290 | 2,963 | 0 | 14,355 | 0 |
| 141 Civil Service Board | 4,601 | 2,864 | 519 | 114 | 0 | 1,104 | 0 |
| 150 City Manager's Office | 14,095 | 5,008 | 2,774 | 3,276 | 0 | 3,037 | 0 |
| 150.2 Agenda Coordination | 2,967 | 1,889 | 222 | 28 | 0 | 828 | 0 |
| 160 Finance - Director's Office | 17,255 | 4,362 | 3,323 | 6,809 | 0 | 2,761 | 0 |
| 161 Finance - General | 277,673 | 2,327 | 519 | 267,925 | 0 | 6,902 | 0 |
| 162 Finance - Treasury | 20,250 | 4,495 | 2,460 | 5,390 | 0 | 7,905 | 0 |
| 163 Finance - Financial | 1,991 | 1,675 | 0 | 0 | 0 | 316 | 0 |
| 171-4 Human Resources | 23,480 | 6,519 | 2,850 | 2,729 | 0 | 11,382 | 0 |
| 231 Management and Budget | 13,254 | 4,565 | 1,137 | 1,229 | 0 | 6,323 | 0 |
| 241 GSA - Administration | 18,983 | 7,328 | 4,325 | 5,117 | 0 | 2,213 | 0 |
| 243 GSA - Miami Riverside | 14,678 | 6,016 | 4,631 | 1,501 | 0 | 2,530 | 0 |
| 244 GSA - Graphics | 8,817 | 3,615 | 1,984 | 1,637 | 0 | 1,581 | 0 |
| 246 GSA - Light Fleet | 207,170 | 43,995 | 118,965 | 33,776 | 0 | 10,434 | 0 |
| 247 GSA - Heavy Fleet | 102,508 | 32,271 | 55,505 | 4,298 | 0 | 10,434 | 0 |
| 251 Information Technology | 75,846 | 16,442 | 15,827 | 19,548 | 0 | 24,029 | 0 |
| 261 Procurement | 12,588 | 4,048 | 1,646 | 887 | 0 | 6,007 | 0 |
| 271 Auditor General | 8,068 | 4,076 | 984 | 478 | 0 | 2,530 | 0 |
| 301-3 Risk Management | 32,142 | 18,355 | 5,938 | 1,842 | 0 | 6,007 | 0 |
| 431 Equal Opportunity & | 4,027 | 2,485 | 492 | 102 | 0 | 948 | 0 |
| 371 Grants Administration | 62,145 | 7,077 | 11,281 | 1,910 | 39,347 | 2,530 | 0 |
| 101 MAYOR | 20,228 | 8,110 | 5,360 | 751 | 0 | 6,007 | 0 |
| 111-5 COMMISSIONERS | 94,647 | 44,484 | 23,189 | 6,107 | 0 | 20,867 | 0 |
| 152 CODE COMPLIANCE | 36,634 | 8,291 | 3,766 | 4,026 | 0 | 20,551 | 0 |
| 181-9 FIRE-RESCUE | 1,023,249 | 203,240 | 110,042 | 211,932 | 222,965 | 275,070 | 0 |
| 190-1 POLICE | 1,497,683 | 172,633 | 101,951 | 328,956 | 354,121 | 540,022 | 0 |
| 201-9 PUBLIC WORKS | 232,562 | 64,864 | 40,272 | 19,480 | 65,579 | 42,367 | 0 |
| 211-3 SOLID WASTE | 187,560 | 56,754 | 15,911 | 14,363 | 26,232 | 74,300 | 0 |
| 221 DEPT OF REAL ESTATE | 171,222 | 52,036 | 39,169 | 40,189 | 26,232 | 13,596 | 0 |
| 242 GSA PROPERTY MNGT | 42,157 | 14,056 | 12,129 | 3,958 | 0 | 12,014 | 0 |
| 245 GSA | 15,168 | 6,909 | 3,443 | 2,286 | 0 | 2,530 | 0 |
| 281-4 BUILDING | 117,695 | 29,564 | 37,201 | 13,305 | 0 | 37,625 | 0 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 291-8 PARKS & | 647,609 | 163,589 | 138,846 | 69,495 | 52,462 | 223,217 | 0 |
| 342 ZONING | 15,826 | 5,080 | 0 | 2,525 | 0 | 8,221 | 0 |
| 351-5 PLANNING | 41,724 | 17,071 | 6,107 | 7,164 | 0 | 11,382 | 0 |
| 381 COMMUNICATIONS | 18,937 | 5,820 | 2,799 | 7,472 | 0 | 2,846 | 0 |
| 401 CIP | 98,735 | 31,211 | 27,447 | 27,430 | 0 | 12,647 | 0 |
| 441 OFFICE OF RESILIENCY | 1,214 | 1,214 | 0 | 0 | 0 | 0 | 0 |
| 450 HUMAN SERVICES | 74,910 | 35,160 | 13,622 | 1,467 | 0 | 24,661 | 0 |
| 910 CD-COMMUNITY & | 493,203 | 97,832 | 379,980 | 3,377 | 0 | 12,014 | 0 |
| 920 CRA - COMMUNITY | 544,500 | 25,111 | 28,244 | 5,868 | 485,277 | 0 | 0 |
| 930 LIBERTY CITY | 3,668 | 2,275 | 1,256 | 137 | 0 | 0 | 0 |
| 940 VIRGINIA KEY | 18,085 | 8,137 | 5,683 | 4,265 | 0 | 0 | 0 |
| 950 CIVILIAN | 16,285 | 11,180 | 2,697 | 511 | 0 | 1,897 | 0 |
| 970 COMPONENT UNITS | 104 | 70 | 0 | 34 | 0 | 0 | 0 |
| 980 ND - NON | 49,248 | 15,257 | 29,754 | 443 | 0 | 3,794 | 0 |
| 999 OTHER | 267,836 | 0 | 0 | 0 | 0 | 0 | 267,836 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6,695,874 | 1,272,215 | 1,272,215 | 1,138,296 | 1,272,215 | 1,473,097 | 267,836 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 162 Finance - Treasury Management**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 81,745,852 | | | 81,745,852 |
| Major Machinery and Equipment | 0 | | | |
| Debt Service | (77,394,547) | | | |
| Transfer and Others | (21,557) | | | |
| Depreciation | (21,871) | | | |
| Total Deductions: | (77,437,975) | | | (77,437,975) |
| Building Depreciation | 10,819 | | 10,819 | |
| Equipment Depreciation | 3,146 | | 3,146 | |
| 141 Civil Service Board | 3,144 | 409 | 3,553 | |
| 150 City Manager's Office | 15,133 | 2,051 | 17,184 | |
| 160 Finance - Director's Office | 975,657 | 148,388 | 1,124,045 | |
| 161 Finance - General Accounting | 17,478 | 2,772 | 20,250 | |
| 162 Finance - Treasury Management | | 4,899 | 4,899 | |
| 163 Finance - Financial System Services | | 5,856 | 5,856 | |
| 171-4 Human Resources | | 30,039 | 30,039 | |
| 243 GSA - Miami Riverside Center | | 48,125 | 48,125 | |
| 251 Information Technology | | 152,687 | 152,687 | |
| 261 Procurement | | 18,380 | 18,380 | |
| 271 Auditor General | | 4,122 | 4,122 | |
| 301-3 Risk Management | | 15,307 | 15,307 | |
| 431 Equal Opportunity & Diversity | | 3,439 | 3,439 | |
| Total Allocated Additions: | 1,025,377 | 436,474 | 1,461,851 | 1,461,851 |
| Total To Be Allocated: | 5,333,254 | 436,474 | | 5,769,728 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management**

| | Total | General & Admin | Customer Service | Cash Receipts | Accounts Receivable |
|-----------------------------------|---------------|-----------------|------------------|---------------|---------------------|
| Wages & Benefits | | | | | |
| Salaries | 2,118,663 | 169,493 | 508,479 | 593,225 | 508,479 |
| Fringe Benefits | 165,911 | 13,273 | 39,819 | 46,455 | 39,819 |
| Other Expense & Cost | | | | | |
| Retirement Contribution | 873,000 | 69,840 | 209,520 | 244,440 | 209,520 |
| Life and Health Insurance | 404,000 | 32,320 | 96,960 | 113,120 | 96,960 |
| Workers' Compensation | 51,000 | 4,080 | 12,240 | 14,280 | 12,240 |
| Professional Service | 557,450 | 44,596 | 133,788 | 156,086 | 133,788 |
| Postage | 118,992 | 9,519 | 28,558 | 33,318 | 28,558 |
| Rentals and Leases | 1,831 | 146 | 439 | 514 | 439 |
| Other Current Charges | 13,322 | 1,066 | 3,197 | 3,730 | 3,197 |
| Office Supplies & Minor Equipment | 3,708 | 297 | 890 | 1,038 | 890 |
| *Major Machinery and Equipment | 0 | 0 | 0 | 0 | 0 |
| *Debt Service | 77,394,547 | 77,394,547 | 0 | 0 | 0 |
| *Transfer and Others | 21,557 | 21,557 | 0 | 0 | 0 |
| *Depreciation | 21,871 | 21,871 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 81,745,852 | 77,782,605 | 1,033,890 | 1,206,206 | 1,033,890 |
| Deductions | | | | | |
| Total Deductions | (77,437,975) | (77,437,975) | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 4,307,877 | 344,630 | 1,033,890 | 1,206,206 | 1,033,890 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 1,025,377 | 1,025,377 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (1,370,007) | 357,392 | 416,961 | 357,392 |
| 1st Allocation | 5,333,254 | 0 | 1,391,282 | 1,623,167 | 1,391,282 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 436,474 | 436,474 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (436,474) | 113,863 | 132,840 | 113,863 |
| 2nd Allocation | 436,474 | 0 | 113,863 | 132,840 | 113,863 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 162 Finance - Treasury Management**

| | Total | General & Admin | Customer Service | Cash Receipts | Accounts Receivable |
|--|-----------|-----------------|------------------|---------------|---------------------|
| <hr/> | | | | | |
| Total For 00090 162 Finance - Treasury | | | | | |
| <u>Total Allocated</u> | 5,769,728 | 0 | 1,505,145 | 1,756,007 | 1,505,145 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management**

| | Debt Mgt/Investments | Business Tax Receipt |
|-----------------------------------|----------------------|----------------------|
| Wages & Benefits | | |
| Salaries | 254,240 | 84,747 |
| Fringe Benefits | 19,909 | 6,636 |
| Other Expense & Cost | | |
| Retirement Contribution | 104,760 | 34,920 |
| Life and Health Insurance | 48,480 | 16,160 |
| Workers' Compensation | 6,120 | 2,040 |
| Professional Service | 66,894 | 22,298 |
| Postage | 14,279 | 4,760 |
| Rentals and Leases | 220 | 73 |
| Other Current Charges | 1,599 | 533 |
| Office Supplies & Minor Equipment | 445 | 148 |
| *Major Machinery and Equipment | 0 | 0 |
| *Debt Service | 0 | 0 |
| *Transfer and Others | 0 | 0 |
| *Depreciation | 0 | 0 |
| Departmental Totals | | |
| Total Expenditures | 516,946 | 172,315 |
| Deductions | | |
| Total Deductions | 0 | 0 |
| Functional Cost | 516,946 | 172,315 |
| Allocation Step 1 | | |
| Inbound- All Others | 0 | 0 |
| Reallocate Admin Costs | 178,697 | 59,565 |
| 1st Allocation | 695,643 | 231,880 |
| Allocation Step 2 | | |
| Inbound- All Others | 0 | 0 |
| Reallocate Admin Costs | 56,931 | 18,977 |
| 2nd Allocation | 56,931 | 18,977 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 162 Finance - Treasury Management

| | Debt Mgt/Investments | Business Tax Receipt |
|--|----------------------|----------------------|
| <hr/> | | |
| Total For 00090 162 Finance - Treasury | | |
| | | |
| Total Allocated | 752,574 | 250,857 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 697 | 0.7622 | 10,604 | | 10,604 | | 10,604 |
| 131 City Attorney | 358 | 0.3915 | 5,446 | | 5,446 | | 5,446 |
| 141 Civil Service Board | 235 | 0.2570 | 3,575 | | 3,575 | | 3,575 |
| 150 City Manager's Office | 411 | 0.4494 | 6,253 | | 6,253 | | 6,253 |
| 150.2 Agenda Coordination | 155 | 0.1695 | 2,358 | | 2,358 | | 2,358 |
| 160 Finance - Director's Office | 358 | 0.3915 | 5,446 | | 5,446 | | 5,446 |
| 161 Finance - General Accounting | 191 | 0.2089 | 2,906 | | 2,906 | | 2,906 |
| 162 Finance - Treasury Management | 322 | 0.3521 | 4,899 | | 4,899 | | 4,899 |
| 163 Finance - Financial System Services | 120 | 0.1312 | 1,826 | | 1,826 | 154 | 1,980 |
| 171-4 Human Resources | 467 | 0.5107 | 7,105 | | 7,105 | 599 | 7,704 |
| 231 Management and Budget | 327 | 0.3576 | 4,975 | | 4,975 | 420 | 5,395 |
| 241 GSA - Administration | 525 | 0.5741 | 7,987 | | 7,987 | 674 | 8,661 |
| 243 GSA - Miami Riverside Center | 431 | 0.4713 | 6,557 | | 6,557 | 553 | 7,110 |
| 244 GSA - Graphics | 259 | 0.2832 | 3,940 | | 3,940 | 332 | 4,272 |
| 246 GSA - Light Fleet | 3,152 | 3.4467 | 47,953 | | 47,953 | 4,045 | 51,998 |
| 247 GSA - Heavy Fleet | 2,312 | 2.5281 | 35,173 | | 35,173 | 2,967 | 38,140 |
| 251 Information Technology | 1,178 | 1.2881 | 17,921 | | 17,921 | 1,512 | 19,433 |
| 261 Procurement | 290 | 0.3171 | 4,412 | | 4,412 | 372 | 4,784 |
| 271 Auditor General | 292 | 0.3193 | 4,442 | | 4,442 | 375 | 4,817 |
| 301-3 Risk Management | 1,315 | 1.4379 | 20,006 | | 20,006 | 1,688 | 21,694 |
| 431 Equal Opportunity & Diversity | 178 | 0.1946 | 2,708 | | 2,708 | 228 | 2,936 |
| 371 Grants Administration | 507 | 0.5544 | 7,713 | | 7,713 | 651 | 8,364 |
| 101 MAYOR | 581 | 0.6353 | 8,839 | | 8,839 | 746 | 9,585 |
| 111-5 COMMISSIONERS | 3,187 | 3.4849 | 48,485 | | 48,485 | 4,090 | 52,575 |
| 152 CODE COMPLIANCE | 594 | 0.6495 | 9,037 | | 9,037 | 762 | 9,799 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 14,561 | 15.9221 | 221,520 | | 221,520 | 18,686 | 240,206 |
| 190-1 POLICE | 12,368 | 13.5242 | 188,160 | | 188,160 | 15,872 | 204,032 |
| 201-9 PUBLIC WORKS | 4,647 | 5.0814 | 70,697 | | 70,697 | 5,964 | 76,661 |
| 211-3 SOLID WASTE | 4,066 | 4.4461 | 61,858 | | 61,858 | 5,218 | 67,076 |
| 221 DEPT OF REAL ESTATE & ASSET | 3,728 | 4.0765 | 56,716 | | 56,716 | 4,784 | 61,500 |
| 242 GSA PROPERTY MNGT | 1,007 | 1.1011 | 15,320 | | 15,320 | 1,292 | 16,612 |
| 245 GSA COMMUNICATIONS SERVICES | 495 | 0.5413 | 7,531 | | 7,531 | 635 | 8,166 |
| 281-4 BUILDING | 2,118 | 2.3160 | 32,222 | | 32,222 | 2,718 | 34,940 |
| 291-8 PARKS & RECREATION | 11,720 | 12.8156 | 178,301 | | 178,301 | 15,041 | 193,342 |
| 342 ZONING | 364 | 0.3980 | 5,538 | | 5,538 | 467 | 6,005 |
| 351-5 PLANNING | 1,223 | 1.3373 | 18,606 | | 18,606 | 1,570 | 20,176 |
| 381 COMMUNICATIONS | 417 | 0.4560 | 6,344 | | 6,344 | 535 | 6,879 |
| 401 CIP | 2,236 | 2.4450 | 34,017 | | 34,017 | 2,870 | 36,887 |
| 441 OFFICE OF RESILIENCY AND | 87 | 0.0951 | 1,324 | | 1,324 | 112 | 1,436 |
| 450 HUMAN SERVICES | 2,519 | 2.7545 | 38,323 | | 38,323 | 3,233 | 41,556 |
| 910 CD-COMMUNITY & ECONOMIC | 7,009 | 7.6642 | 106,631 | | 106,631 | 8,995 | 115,626 |
| 920 CRA - COMMUNITY | 1,799 | 1.9672 | 27,369 | | 27,369 | 2,309 | 29,678 |
| 930 LIBERTY CITY | 163 | 0.1782 | 2,480 | | 2,480 | 209 | 2,689 |
| 940 VIRGINIA KEY | 583 | 0.6375 | 8,869 | | 8,869 | 748 | 9,617 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 801 | 0.8759 | 12,186 | | 12,186 | 1,028 | 13,214 |
| 970 COMPONENT UNITS | 5 | 0.0055 | 76 | | 76 | 6 | 82 |
| 980 ND - NON DEPARTMENTAL | 1,093 | 1.1952 | 16,628 | | 16,628 | 1,403 | 18,031 |
| SubTotal | 91,451 | 100.0000 | 1,391,282 | | 1,391,282 | 113,863 | 1,505,145 |
| Total | 91,451 | 100.0000 | 1,391,282 | | 1,391,282 | 113,863 | 1,505,145 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 53 | 0.0153 | 249 | | 249 | | 249 |
| 131 City Attorney | 66 | 0.0191 | 310 | | 310 | | 310 |
| 141 Civil Service Board | 2 | 0.0006 | 9 | | 9 | | 9 |
| 150 City Manager's Office | 2 | 0.0006 | 9 | | 9 | | 9 |
| 171-4 Human Resources | 3 | 0.0009 | 14 | | 14 | 1 | 15 |
| 231 Management and Budget | 2 | 0.0006 | 9 | | 9 | 1 | 10 |
| 246 GSA - Light Fleet | 6 | 0.0017 | 28 | | 28 | 2 | 30 |
| 247 GSA - Heavy Fleet | 8 | 0.0023 | 38 | | 38 | 3 | 41 |
| 251 Information Technology | 23 | 0.0067 | 108 | | 108 | 9 | 117 |
| 261 Procurement | 1 | 0.0003 | 5 | | 5 | | 5 |
| 271 Auditor General | 3 | 0.0009 | 14 | | 14 | 1 | 15 |
| 301-3 Risk Management | 1,637 | 0.4737 | 7,689 | | 7,689 | 629 | 8,318 |
| 371 Grants Administration | 1 | 0.0003 | 5 | | 5 | | 5 |
| 101 MAYOR | 1 | 0.0003 | 5 | | 5 | | 5 |
| 111-5 COMMISSIONERS | 82 | 0.0237 | 385 | | 385 | 32 | 417 |
| 152 CODE COMPLIANCE | 1,122 | 0.3247 | 5,270 | | 5,270 | 431 | 5,701 |
| 181-9 FIRE-RESCUE | 29,120 | 8.4263 | 136,774 | | 136,774 | 11,198 | 147,972 |
| 190-1 POLICE | 22,974 | 6.6479 | 107,906 | | 107,906 | 8,834 | 116,740 |
| 201-9 PUBLIC WORKS | 14,132 | 4.0893 | 66,377 | | 66,377 | 5,434 | 71,811 |
| 211-3 SOLID WASTE | 9,454 | 2.7357 | 44,404 | | 44,404 | 3,635 | 48,039 |
| 221 DEPT OF REAL ESTATE & ASSET | 1,944 | 0.5625 | 9,131 | | 9,131 | 748 | 9,879 |
| 242 GSA PROPERTY MNGT | 3 | 0.0009 | 14 | | 14 | 1 | 15 |
| 245 GSA COMMUNICATIONS SERVICES | 2 | 0.0006 | 9 | | 9 | 1 | 10 |
| 281-4 BUILDING | 119,371 | 34.5417 | 560,673 | | 560,673 | 45,904 | 606,577 |
| 291-8 PARKS & RECREATION | 109,878 | 31.7950 | 516,085 | | 516,085 | 42,251 | 558,336 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

Activity - Cash Receipts

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 342 ZONING | 12,975 | 3.7545 | 60,942 | | 60,942 | 4,989 | 65,931 |
| 351-5 PLANNING | 20,662 | 5.9789 | 97,047 | | 97,047 | 7,945 | 104,992 |
| 381 COMMUNICATIONS | 5 | 0.0014 | 23 | | 23 | 2 | 25 |
| 401 CIP | 1,234 | 0.3571 | 5,796 | | 5,796 | 475 | 6,271 |
| 450 HUMAN SERVICES | 76 | 0.0220 | 357 | | 357 | 29 | 386 |
| 910 CD-COMMUNITY & ECONOMIC | 305 | 0.0883 | 1,433 | | 1,433 | 117 | 1,550 |
| 920 CRA - COMMUNITY | 47 | 0.0136 | 221 | | 221 | 18 | 239 |
| 930 LIBERTY CITY | 4 | 0.0012 | 19 | | 19 | 2 | 21 |
| 940 VIRGINIA KEY | 262 | 0.0758 | 1,231 | | 1,231 | 101 | 1,332 |
| 980 ND - NON DEPARTMENTAL | 123 | 0.0356 | 578 | | 578 | 47 | 625 |
| SubTotal | 345,583 | 100.0000 | 1,623,167 | | 1,623,167 | 132,840 | 1,756,007 |
| Total | 345,583 | 100.0000 | 1,623,167 | | 1,623,167 | 132,840 | 1,756,007 |

Allocation Basis: Number of Cash Receipt Transactions

Allocation Source: Finance Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.0057 | 79 | | 79 | | 79 |
| 131 City Attorney | 57 | 0.1618 | 2,251 | | 2,251 | | 2,251 |
| 141 Civil Service Board | 1 | 0.0028 | 39 | | 39 | | 39 |
| 247 GSA - Heavy Fleet | 1 | 0.0028 | 39 | | 39 | 3 | 42 |
| 271 Auditor General | 3 | 0.0085 | 118 | | 118 | 10 | 128 |
| 301-3 Risk Management | 238 | 0.6756 | 9,400 | | 9,400 | 771 | 10,171 |
| 371 Grants Administration | 1 | 0.0028 | 39 | | 39 | 3 | 42 |
| 152 CODE COMPLIANCE | 1,114 | 3.1623 | 43,997 | | 43,997 | 3,607 | 47,604 |
| 181-9 FIRE-RESCUE | 3,670 | 10.4181 | 144,946 | | 144,946 | 11,883 | 156,829 |
| 190-1 POLICE | 19,710 | 55.9515 | 778,444 | | 778,444 | 63,816 | 842,260 |
| 201-9 PUBLIC WORKS | 933 | 2.6485 | 36,849 | | 36,849 | 3,021 | 39,870 |
| 211-3 SOLID WASTE | 1,177 | 3.3412 | 46,485 | | 46,485 | 3,811 | 50,296 |
| 221 DEPT OF REAL ESTATE & ASSET | 1,033 | 2.9324 | 40,798 | | 40,798 | 3,345 | 44,143 |
| 281-4 BUILDING | 3,523 | 10.0009 | 139,140 | | 139,140 | 11,407 | 150,547 |
| 291-8 PARKS & RECREATION | 887 | 2.5180 | 35,032 | | 35,032 | 2,872 | 37,904 |
| 342 ZONING | 2,336 | 6.6313 | 92,260 | | 92,260 | 7,563 | 99,823 |
| 351-5 PLANNING | 158 | 0.4485 | 6,240 | | 6,240 | 512 | 6,752 |
| 381 COMMUNICATIONS | 5 | 0.0142 | 197 | | 197 | 16 | 213 |
| 450 HUMAN SERVICES | 2 | 0.0057 | 79 | | 79 | 6 | 85 |
| 910 CD-COMMUNITY & ECONOMIC | 277 | 0.7863 | 10,940 | | 10,940 | 897 | 11,837 |
| 930 LIBERTY CITY | 2 | 0.0057 | 79 | | 79 | 6 | 85 |
| 980 ND - NON DEPARTMENTAL | 97 | 0.2754 | 3,831 | | 3,831 | 314 | 4,145 |
| SubTotal | 35,227 | 100.0000 | 1,391,282 | | 1,391,282 | 113,863 | 1,505,145 |
| Total | 35,227 | 100.0000 | 1,391,282 | | 1,391,282 | 113,863 | 1,505,145 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 162 Finance - Treasury Management**

Allocation Basis: Number of Accounts Receivable Transactions

Allocation Source: Finance Department - Oracle Report

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 695,643 | | 695,643 | 56,931 | 752,574 |
| SubTotal | 100 | 100.0000 | 695,643 | | 695,643 | 56,931 | 752,574 |
| Total | 100 | 100.0000 | 695,643 | | 695,643 | 56,931 | 752,574 |

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 231,880 | | 231,880 | 18,977 | 250,857 |
| SubTotal | 100 | 100.0000 | 231,880 | | 231,880 | 18,977 | 250,857 |
| Total | 100 | 100.0000 | 231,880 | | 231,880 | 18,977 | 250,857 |

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 162 Finance - Treasury Management

| Receiving Department | Total | Customer Service | Cash Receipts | Accounts Receivable | Debt Mgt/Investments | Business Tax Receipt |
|---------------------------------|-----------|------------------|---------------|---------------------|----------------------|----------------------|
| 121 City Clerk | 10,932 | 10,604 | 249 | 79 | 0 | 0 |
| 131 City Attorney | 8,007 | 5,446 | 310 | 2,251 | 0 | 0 |
| 141 Civil Service Board | 3,623 | 3,575 | 9 | 39 | 0 | 0 |
| 150 City Manager's Office | 6,262 | 6,253 | 9 | 0 | 0 | 0 |
| 150.2 Agenda Coordination | 2,358 | 2,358 | 0 | 0 | 0 | 0 |
| 160 Finance - Director's Office | 5,446 | 5,446 | 0 | 0 | 0 | 0 |
| 161 Finance - General | 2,906 | 2,906 | 0 | 0 | 0 | 0 |
| 162 Finance - Treasury | 4,899 | 4,899 | 0 | 0 | 0 | 0 |
| 163 Finance - Financial | 1,980 | 1,980 | 0 | 0 | 0 | 0 |
| 171-4 Human Resources | 7,719 | 7,704 | 15 | 0 | 0 | 0 |
| 231 Management and Budget | 5,405 | 5,395 | 10 | 0 | 0 | 0 |
| 241 GSA - Administration | 8,661 | 8,661 | 0 | 0 | 0 | 0 |
| 243 GSA - Miami Riverside | 7,110 | 7,110 | 0 | 0 | 0 | 0 |
| 244 GSA - Graphics | 4,272 | 4,272 | 0 | 0 | 0 | 0 |
| 246 GSA - Light Fleet | 52,028 | 51,998 | 30 | 0 | 0 | 0 |
| 247 GSA - Heavy Fleet | 38,223 | 38,140 | 41 | 42 | 0 | 0 |
| 251 Information Technology | 19,550 | 19,433 | 117 | 0 | 0 | 0 |
| 261 Procurement | 4,789 | 4,784 | 5 | 0 | 0 | 0 |
| 271 Auditor General | 4,960 | 4,817 | 15 | 128 | 0 | 0 |
| 301-3 Risk Management | 40,183 | 21,694 | 8,318 | 10,171 | 0 | 0 |
| 431 Equal Opportunity & | 2,936 | 2,936 | 0 | 0 | 0 | 0 |
| 371 Grants Administration | 8,411 | 8,364 | 5 | 42 | 0 | 0 |
| 101 MAYOR | 9,590 | 9,585 | 5 | 0 | 0 | 0 |
| 111-5 COMMISSIONERS | 52,992 | 52,575 | 417 | 0 | 0 | 0 |
| 152 CODE COMPLIANCE | 63,104 | 9,799 | 5,701 | 47,604 | 0 | 0 |
| 181-9 FIRE-RESCUE | 545,007 | 240,206 | 147,972 | 156,829 | 0 | 0 |
| 190-1 POLICE | 1,163,032 | 204,032 | 116,740 | 842,260 | 0 | 0 |
| 201-9 PUBLIC WORKS | 188,342 | 76,661 | 71,811 | 39,870 | 0 | 0 |
| 211-3 SOLID WASTE | 165,411 | 67,076 | 48,039 | 50,296 | 0 | 0 |
| 221 DEPT OF REAL ESTATE | 115,522 | 61,500 | 9,879 | 44,143 | 0 | 0 |
| 242 GSA PROPERTY MNGT | 16,627 | 16,612 | 15 | 0 | 0 | 0 |
| 245 GSA | 8,176 | 8,166 | 10 | 0 | 0 | 0 |
| 281-4 BUILDING | 792,064 | 34,940 | 606,577 | 150,547 | 0 | 0 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|--------------------------|------------------|------------------|------------------|---------------------|----------------------|----------------------|
| 291-8 PARKS & | 789,582 | 193,342 | 558,336 | 37,904 | 0 | 0 |
| 342 ZONING | 171,759 | 6,005 | 65,931 | 99,823 | 0 | 0 |
| 351-5 PLANNING | 131,920 | 20,176 | 104,992 | 6,752 | 0 | 0 |
| 381 COMMUNICATIONS | 7,117 | 6,879 | 25 | 213 | 0 | 0 |
| 401 CIP | 43,158 | 36,887 | 6,271 | 0 | 0 | 0 |
| 441 OFFICE OF RESILIENCY | 1,436 | 1,436 | 0 | 0 | 0 | 0 |
| 450 HUMAN SERVICES | 42,027 | 41,556 | 386 | 85 | 0 | 0 |
| 910 CD-COMMUNITY & | 129,013 | 115,626 | 1,550 | 11,837 | 0 | 0 |
| 920 CRA - COMMUNITY | 29,917 | 29,678 | 239 | 0 | 0 | 0 |
| 930 LIBERTY CITY | 2,795 | 2,689 | 21 | 85 | 0 | 0 |
| 940 VIRGINIA KEY | 10,949 | 9,617 | 1,332 | 0 | 0 | 0 |
| 950 CIVILIAN | 13,214 | 13,214 | 0 | 0 | 0 | 0 |
| 970 COMPONENT UNITS | 82 | 82 | 0 | 0 | 0 | 0 |
| 980 ND - NON | 22,801 | 18,031 | 625 | 4,145 | 0 | 0 |
| 999 OTHER | 1,003,431 | 0 | 0 | 0 | 752,574 | 250,857 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5,769,728 | 1,505,145 | 1,756,007 | 1,505,145 | 752,574 | 250,857 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 163 Finance - Financial System Services**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 313,926 | | | 313,926 |
| Building Depreciation | 2,404 | | 2,404 | |
| 141 Civil Service Board | 126 | 16 | 142 | |
| 150 City Manager's Office | 605 | 82 | 687 | |
| 160 Finance - Director's Office | 70,876 | 10,779 | 81,655 | |
| 161 Finance - General Accounting | 1,738 | 253 | 1,991 | |
| 162 Finance - Treasury Management | 1,826 | 154 | 1,980 | |
| 163 Finance - Financial System Services | | 349 | 349 | |
| 171-4 Human Resources | | 1,208 | 1,208 | |
| 243 GSA - Miami Riverside Center | | 10,869 | 10,869 | |
| 244 GSA - Graphics | | (1,025) | (1,025) | |
| 251 Information Technology | | 6,009 | 6,009 | |
| 271 Auditor General | | 302 | 302 | |
| 301-3 Risk Management | | 612 | 612 | |
| 431 Equal Opportunity & Diversity | | 138 | 138 | |
| Total Allocated Additions: | 77,575 | 29,746 | 107,321 | 107,321 |
| Total To Be Allocated: | 391,501 | 29,746 | | 421,247 |

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 163 Finance - Financial System Services**

| | Total | General & Admin | General Ledger (Oracle) | Systems (Oracle) | Payroll (Oracle) |
|---|---------|-----------------|-------------------------|------------------|------------------|
| Wages & Benefits | | | | | |
| Salaries | 155,086 | 0 | 38,772 | 57,382 | 58,932 |
| Fringe Benefits | 10,840 | 0 | 2,710 | 4,011 | 4,119 |
| Other Expense & Cost | | | | | |
| Retirement Contribution | 105,000 | 0 | 26,250 | 38,850 | 39,900 |
| Life and Health Insurance | 37,000 | 0 | 9,250 | 13,690 | 14,060 |
| 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 |
| Departmental Totals | | | | | |
| Total Expenditures | 313,926 | 0 | 78,482 | 116,153 | 119,291 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 313,926 | 0 | 78,482 | 116,153 | 119,291 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 77,575 | 77,575 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (77,575) | 19,394 | 28,703 | 29,478 |
| 1st Allocation | 391,501 | 0 | 97,876 | 144,856 | 148,769 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 29,746 | 29,746 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (29,746) | 7,437 | 11,006 | 11,303 |
| 2nd Allocation | 29,746 | 0 | 7,437 | 11,006 | 11,303 |
| Total For 00100 163 Finance - Financial System | | | | | |
| Total Allocated | 421,247 | 0 | 105,313 | 155,862 | 160,072 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 697 | 0.7622 | 746 | | 746 | | 746 |
| 131 City Attorney | 358 | 0.3915 | 383 | | 383 | | 383 |
| 141 Civil Service Board | 235 | 0.2570 | 252 | | 252 | | 252 |
| 150 City Manager's Office | 411 | 0.4494 | 440 | | 440 | | 440 |
| 150.2 Agenda Coordination | 155 | 0.1695 | 166 | | 166 | | 166 |
| 160 Finance - Director's Office | 358 | 0.3915 | 383 | | 383 | | 383 |
| 161 Finance - General Accounting | 191 | 0.2089 | 204 | | 204 | | 204 |
| 162 Finance - Treasury Management | 322 | 0.3521 | 345 | | 345 | | 345 |
| 163 Finance - Financial System Services | 120 | 0.1312 | 128 | | 128 | | 128 |
| 171-4 Human Resources | 467 | 0.5107 | 500 | | 500 | 39 | 539 |
| 231 Management and Budget | 327 | 0.3576 | 350 | | 350 | 27 | 377 |
| 241 GSA - Administration | 525 | 0.5741 | 562 | | 562 | 44 | 606 |
| 243 GSA - Miami Riverside Center | 431 | 0.4713 | 461 | | 461 | 36 | 497 |
| 244 GSA - Graphics | 259 | 0.2832 | 277 | | 277 | 22 | 299 |
| 246 GSA - Light Fleet | 3,152 | 3.4467 | 3,373 | | 3,373 | 265 | 3,638 |
| 247 GSA - Heavy Fleet | 2,312 | 2.5281 | 2,474 | | 2,474 | 194 | 2,668 |
| 251 Information Technology | 1,178 | 1.2881 | 1,261 | | 1,261 | 99 | 1,360 |
| 261 Procurement | 290 | 0.3171 | 310 | | 310 | 24 | 334 |
| 271 Auditor General | 292 | 0.3193 | 313 | | 313 | 25 | 338 |
| 301-3 Risk Management | 1,315 | 1.4379 | 1,407 | | 1,407 | 110 | 1,517 |
| 431 Equal Opportunity & Diversity | 178 | 0.1946 | 191 | | 191 | 15 | 206 |
| 371 Grants Administration | 507 | 0.5544 | 543 | | 543 | 43 | 586 |
| 101 MAYOR | 581 | 0.6353 | 622 | | 622 | 49 | 671 |
| 111-5 COMMISSIONERS | 3,187 | 3.4849 | 3,411 | | 3,411 | 268 | 3,679 |
| 152 CODE COMPLIANCE | 594 | 0.6495 | 636 | | 636 | 50 | 686 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 14,561 | 15.9221 | 15,585 | | 15,585 | 1,220 | 16,805 |
| 190-1 POLICE | 12,368 | 13.5242 | 13,237 | | 13,237 | 1,038 | 14,275 |
| 201-9 PUBLIC WORKS | 4,647 | 5.0814 | 4,973 | | 4,973 | 390 | 5,363 |
| 211-3 SOLID WASTE | 4,066 | 4.4461 | 4,352 | | 4,352 | 341 | 4,693 |
| 221 DEPT OF REAL ESTATE & ASSET | 3,728 | 4.0765 | 3,990 | | 3,990 | 313 | 4,303 |
| 242 GSA PROPERTY MNGT | 1,007 | 1.1011 | 1,078 | | 1,078 | 85 | 1,163 |
| 245 GSA COMMUNICATIONS SERVICES | 495 | 0.5413 | 530 | | 530 | 42 | 572 |
| 281-4 BUILDING | 2,118 | 2.3160 | 2,267 | | 2,267 | 178 | 2,445 |
| 291-8 PARKS & RECREATION | 11,720 | 12.8156 | 12,543 | | 12,543 | 984 | 13,527 |
| 342 ZONING | 364 | 0.3980 | 390 | | 390 | 31 | 421 |
| 351-5 PLANNING | 1,223 | 1.3373 | 1,309 | | 1,309 | 103 | 1,412 |
| 381 COMMUNICATIONS | 417 | 0.4560 | 446 | | 446 | 35 | 481 |
| 401 CIP | 2,236 | 2.4450 | 2,393 | | 2,393 | 188 | 2,581 |
| 441 OFFICE OF RESILIENCY AND | 87 | 0.0951 | 93 | | 93 | 7 | 100 |
| 450 HUMAN SERVICES | 2,519 | 2.7545 | 2,696 | | 2,696 | 211 | 2,907 |
| 910 CD-COMMUNITY & ECONOMIC | 7,009 | 7.6642 | 7,501 | | 7,501 | 588 | 8,089 |
| 920 CRA - COMMUNITY | 1,799 | 1.9672 | 1,925 | | 1,925 | 151 | 2,076 |
| 930 LIBERTY CITY | 163 | 0.1782 | 174 | | 174 | 14 | 188 |
| 940 VIRGINIA KEY | 583 | 0.6375 | 624 | | 624 | 49 | 673 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 801 | 0.8759 | 857 | | 857 | 67 | 924 |
| 970 COMPONENT UNITS | 5 | 0.0055 | 5 | | 5 | | 5 |
| 980 ND - NON DEPARTMENTAL | 1,093 | 1.1952 | 1,170 | | 1,170 | 92 | 1,262 |
| SubTotal | 91,451 | 100.0000 | 97,876 | | 97,876 | 7,437 | 105,313 |
| Total | 91,451 | 100.0000 | 97,876 | | 97,876 | 7,437 | 105,313 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 163 Finance - Financial System Services**

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

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 1.0417 | 1,509 | | 1,509 | | 1,509 |
| 131 City Attorney | 13 | 1.6927 | 2,452 | | 2,452 | | 2,452 |
| 141 Civil Service Board | 3 | 0.3906 | 566 | | 566 | | 566 |
| 150 City Manager's Office | 10 | 1.3021 | 1,886 | | 1,886 | | 1,886 |
| 150.2 Agenda Coordination | 2 | 0.2604 | 377 | | 377 | | 377 |
| 160 Finance - Director's Office | 10 | 1.3021 | 1,886 | | 1,886 | | 1,886 |
| 161 Finance - General Accounting | 25 | 3.2552 | 4,715 | | 4,715 | | 4,715 |
| 162 Finance - Treasury Management | 25 | 3.2552 | 4,715 | | 4,715 | | 4,715 |
| 163 Finance - Financial System Services | 1 | 0.1302 | 189 | | 189 | | 189 |
| 171-4 Human Resources | 35 | 4.5573 | 6,602 | | 6,602 | 574 | 7,176 |
| 231 Management and Budget | 16 | 2.0833 | 3,018 | | 3,018 | 262 | 3,280 |
| 241 GSA - Administration | 8 | 1.0417 | 1,509 | | 1,509 | 131 | 1,640 |
| 243 GSA - Miami Riverside Center | 3 | 0.3906 | 566 | | 566 | 49 | 615 |
| 244 GSA - Graphics | 2 | 0.2604 | 377 | | 377 | 33 | 410 |
| 246 GSA - Light Fleet | 7 | 0.9115 | 1,320 | | 1,320 | 115 | 1,435 |
| 247 GSA - Heavy Fleet | 3 | 0.3906 | 566 | | 566 | 49 | 615 |
| 251 Information Technology | 33 | 4.2969 | 6,224 | | 6,224 | 541 | 6,765 |
| 261 Procurement | 19 | 2.4740 | 3,584 | | 3,584 | 312 | 3,896 |
| 271 Auditor General | 8 | 1.0417 | 1,509 | | 1,509 | 131 | 1,640 |
| 301-3 Risk Management | 12 | 1.5625 | 2,263 | | 2,263 | 197 | 2,460 |
| 431 Equal Opportunity & Diversity | 2 | 0.2604 | 377 | | 377 | 33 | 410 |
| 371 Grants Administration | 6 | 0.7813 | 1,132 | | 1,132 | 98 | 1,230 |
| 101 MAYOR | 4 | 0.5208 | 754 | | 754 | 66 | 820 |
| 111-5 COMMISSIONERS | 8 | 1.0417 | 1,509 | | 1,509 | 131 | 1,640 |
| 152 CODE COMPLIANCE | 20 | 2.6042 | 3,772 | | 3,772 | 328 | 4,100 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 87 | 11.3281 | 16,409 | | 16,409 | 1,427 | 17,836 |
| 190-1 POLICE | 89 | 11.5883 | 16,789 | | 16,789 | 1,461 | 18,250 |
| 201-9 PUBLIC WORKS | 27 | 3.5156 | 5,093 | | 5,093 | 443 | 5,536 |
| 211-3 SOLID WASTE | 33 | 4.2969 | 6,224 | | 6,224 | 541 | 6,765 |
| 221 DEPT OF REAL ESTATE & ASSET | 18 | 2.3438 | 3,395 | | 3,395 | 295 | 3,690 |
| 242 GSA PROPERTY MNGT | 7 | 0.9115 | 1,320 | | 1,320 | 115 | 1,435 |
| 245 GSA COMMUNICATIONS SERVICES | 2 | 0.2604 | 377 | | 377 | 33 | 410 |
| 281-4 BUILDING | 30 | 3.9063 | 5,658 | | 5,658 | 492 | 6,150 |
| 291-8 PARKS & RECREATION | 84 | 10.9375 | 15,844 | | 15,844 | 1,378 | 17,222 |
| 342 ZONING | 7 | 0.9115 | 1,320 | | 1,320 | 115 | 1,435 |
| 351-5 PLANNING | 15 | 1.9531 | 2,829 | | 2,829 | 246 | 3,075 |
| 381 COMMUNICATIONS | 7 | 0.9115 | 1,320 | | 1,320 | 115 | 1,435 |
| 401 CIP | 35 | 4.5573 | 6,602 | | 6,602 | 574 | 7,176 |
| 450 HUMAN SERVICES | 16 | 2.0833 | 3,018 | | 3,018 | 262 | 3,280 |
| 910 CD-COMMUNITY & ECONOMIC | 26 | 3.3854 | 4,904 | | 4,904 | 426 | 5,330 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 2 | 0.2604 | 377 | | 377 | 33 | 410 |
| SubTotal | 768 | 100.0000 | 144,856 | | 144,856 | 11,006 | 155,862 |
| Total | 768 | 100.0000 | 144,856 | | 144,856 | 11,006 | 155,862 |

Allocation Basis: Number of Users by Department

Allocation Source: Information Technology Department - Oracle Report



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 382 | | 382 | | 382 |
| 131 City Attorney | 52 | 1.1125 | 1,655 | | 1,655 | | 1,655 |
| 141 Civil Service Board | 4 | 0.0856 | 127 | | 127 | | 127 |
| 150 City Manager's Office | 11 | 0.2353 | 350 | | 350 | | 350 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 95 | | 95 | | 95 |
| 160 Finance - Director's Office | 10 | 0.2140 | 318 | | 318 | | 318 |
| 161 Finance - General Accounting | 25 | 0.5349 | 796 | | 796 | | 796 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 796 | | 796 | | 796 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 32 | | 32 | | 32 |
| 171-4 Human Resources | 36 | 0.7702 | 1,146 | | 1,146 | 90 | 1,236 |
| 231 Management and Budget | 20 | 0.4279 | 637 | | 637 | 50 | 687 |
| 241 GSA - Administration | 7 | 0.1498 | 223 | | 223 | 17 | 240 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 255 | | 255 | 20 | 275 |
| 244 GSA - Graphics | 5 | 0.1070 | 159 | | 159 | 12 | 171 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 1,050 | | 1,050 | 82 | 1,132 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 1,050 | | 1,050 | 82 | 1,132 |
| 251 Information Technology | 76 | 1.6260 | 2,419 | | 2,419 | 190 | 2,609 |
| 261 Procurement | 19 | 0.4065 | 605 | | 605 | 47 | 652 |
| 271 Auditor General | 8 | 0.1712 | 255 | | 255 | 20 | 275 |
| 301-3 Risk Management | 19 | 0.4065 | 605 | | 605 | 47 | 652 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 95 | | 95 | 7 | 102 |
| 371 Grants Administration | 8 | 0.1712 | 255 | | 255 | 20 | 275 |
| 101 MAYOR | 19 | 0.4065 | 605 | | 605 | 47 | 652 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 2,101 | | 2,101 | 165 | 2,266 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 2,069 | | 2,069 | 162 | 2,231 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 27,691 | | 27,691 | 2,170 | 29,861 |
| 190-1 POLICE | 1,708 | 36.5424 | 54,361 | | 54,361 | 4,263 | 58,624 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 4,265 | | 4,265 | 334 | 4,599 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 7,480 | | 7,480 | 586 | 8,066 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 1,369 | | 1,369 | 107 | 1,476 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 1,210 | | 1,210 | 95 | 1,305 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 255 | | 255 | 20 | 275 |
| 281-4 BUILDING | 119 | 2.5460 | 3,788 | | 3,788 | 297 | 4,085 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 22,471 | | 22,471 | 1,761 | 24,232 |
| 342 ZONING | 26 | 0.5563 | 828 | | 828 | 65 | 893 |
| 351-5 PLANNING | 36 | 0.7702 | 1,146 | | 1,146 | 90 | 1,236 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 286 | | 286 | 22 | 308 |
| 401 CIP | 40 | 0.8558 | 1,273 | | 1,273 | 100 | 1,373 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 2,483 | | 2,483 | 195 | 2,678 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 1,210 | | 1,210 | 95 | 1,305 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 191 | | 191 | 15 | 206 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 382 | | 382 | 30 | 412 |
| SubTotal | 4,674 | 100.0000 | 148,769 | | 148,769 | 11,303 | 160,072 |
| Total | 4,674 | 100.0000 | 148,769 | | 148,769 | 11,303 | 160,072 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

| Receiving Department | Total General Ledger (Oracle) | Systems (Oracle) | Payroll (Oracle) |
|---------------------------------|-------------------------------|------------------|------------------|
| 121 City Clerk | 2,637 | 746 | 1,509 |
| 131 City Attorney | 4,490 | 383 | 2,452 |
| 141 Civil Service Board | 945 | 252 | 566 |
| 150 City Manager's Office | 2,676 | 440 | 1,886 |
| 150.2 Agenda Coordination | 638 | 166 | 377 |
| 160 Finance - Director's Office | 2,587 | 383 | 1,886 |
| 161 Finance - General | 5,715 | 204 | 4,715 |
| 162 Finance - Treasury | 5,856 | 345 | 4,715 |
| 163 Finance - Financial | 349 | 128 | 189 |
| 171-4 Human Resources | 8,951 | 539 | 7,176 |
| 231 Management and Budget | 4,344 | 377 | 3,280 |
| 241 GSA - Administration | 2,486 | 606 | 1,640 |
| 243 GSA - Miami Riverside | 1,387 | 497 | 615 |
| 244 GSA - Graphics | 880 | 299 | 410 |
| 246 GSA - Light Fleet | 6,205 | 3,638 | 1,435 |
| 247 GSA - Heavy Fleet | 4,415 | 2,668 | 615 |
| 251 Information Technology | 10,734 | 1,360 | 6,765 |
| 261 Procurement | 4,882 | 334 | 3,896 |
| 271 Auditor General | 2,253 | 338 | 1,640 |
| 301-3 Risk Management | 4,629 | 1,517 | 2,460 |
| 431 Equal Opportunity & | 718 | 206 | 410 |
| 371 Grants Administration | 2,091 | 586 | 1,230 |
| 101 MAYOR | 2,143 | 671 | 820 |
| 111-5 COMMISSIONERS | 7,585 | 3,679 | 1,640 |
| 152 CODE COMPLIANCE | 7,017 | 686 | 4,100 |
| 181-9 FIRE-RESCUE | 64,502 | 16,805 | 17,836 |
| 190-1 POLICE | 91,149 | 14,275 | 18,250 |
| 201-9 PUBLIC WORKS | 15,498 | 5,363 | 5,536 |
| 211-3 SOLID WASTE | 19,524 | 4,693 | 6,765 |
| 221 DEPT OF REAL ESTATE | 9,469 | 4,303 | 3,690 |
| 242 GSA PROPERTY MNGT | 3,903 | 1,163 | 1,435 |
| 245 GSA | 1,257 | 572 | 410 |
| 281-4 BUILDING | 12,680 | 2,445 | 6,150 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 163 Finance - Financial System Services

| Receiving Department | Total General Ledger (Oracle) | Systems (Oracle) | Payroll (Oracle) | |
|--------------------------|-------------------------------|------------------|------------------|----------------|
| 291-8 PARKS & | 54,981 | 13,527 | 17,222 | 24,232 |
| 342 ZONING | 2,749 | 421 | 1,435 | 893 |
| 351-5 PLANNING | 5,723 | 1,412 | 3,075 | 1,236 |
| 381 COMMUNICATIONS | 2,224 | 481 | 1,435 | 308 |
| 401 CIP | 11,130 | 2,581 | 7,176 | 1,373 |
| 441 OFFICE OF RESILIENCY | 100 | 100 | 0 | 0 |
| 450 HUMAN SERVICES | 8,865 | 2,907 | 3,280 | 2,678 |
| 910 CD-COMMUNITY & | 14,724 | 8,089 | 5,330 | 1,305 |
| 920 CRA - COMMUNITY | 2,076 | 2,076 | 0 | 0 |
| 930 LIBERTY CITY | 188 | 188 | 0 | 0 |
| 940 VIRGINIA KEY | 673 | 673 | 0 | 0 |
| 950 CIVILIAN | 1,540 | 924 | 410 | 206 |
| 970 COMPONENT UNITS | 5 | 5 | 0 | 0 |
| 980 ND - NON | 1,674 | 1,262 | 0 | 412 |
| Direct Billed | 0 | 0 | 0 | 0 |
| Total | 421,247 | 105,313 | 155,862 | 160,072 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 171-4 Human Resources

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 5,225,608 | | | 5,225,608 |
| Major Machinery and Equipment | 0 | | | |
| Depreciation | (7,611) | | | |
| Total Deductions: | (7,611) | | | (7,611) |
| Building Depreciation | 24,502 | | 24,502 | |
| Equipment Depreciation | 27,033 | | 27,033 | |
| 131 City Attorney | 172,548 | 78,817 | 251,365 | |
| 141 Civil Service Board | 4,527 | 589 | 5,116 | |
| 150 City Manager's Office | 21,791 | 2,953 | 24,744 | |
| 150.2 Agenda Coordination | 6,550 | 2,111 | 8,661 | |
| 160 Finance - Director's Office | 7,814 | 1,212 | 9,026 | |
| 161 Finance - General Accounting | 20,400 | 3,080 | 23,480 | |
| 162 Finance - Treasury Management | 7,119 | 600 | 7,719 | |
| 163 Finance - Financial System Services | 8,248 | 703 | 8,951 | |
| 171-4 Human Resources | | 40,135 | 40,135 | |
| 231 Management and Budget | | 41,477 | 41,477 | |
| 243 GSA - Miami Riverside Center | | 109,776 | 109,776 | |
| 244 GSA - Graphics | | 364 | 364 | |
| 251 Information Technology | | 276,425 | 276,425 | |
| 261 Procurement | | 31,249 | 31,249 | |
| 271 Auditor General | | 5,678 | 5,678 | |
| 301-3 Risk Management | | 22,491 | 22,491 | |
| 431 Equal Opportunity & Diversity | | 4,953 | 4,953 | |
| Total Allocated Additions: | 300,532 | 622,613 | 923,145 | 923,145 |
| Total To Be Allocated: | 5,518,529 | 622,613 | | 6,141,142 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 171-4 Human Resources**

| | Total | General & Admin | Employee Relations | Labor Relations |
|--|-----------|-----------------|--------------------|-----------------|
| Wages & Benefits | | | | |
| Salaries | 2,918,947 | 0 | 2,627,052 | 291,895 |
| Fringe Benefits | 221,016 | 0 | 198,914 | 22,102 |
| Other Expense & Cost | | | | |
| Retirement Contribution | 1,226,000 | 0 | 1,103,400 | 122,600 |
| Life and Health Insurance | 597,000 | 0 | 537,300 | 59,700 |
| Workers' Compensation | 79,000 | 0 | 71,100 | 7,900 |
| Professional Service | 36,355 | 0 | 32,719 | 3,636 |
| Travel and Per Diem | 217 | 0 | 195 | 22 |
| Postage | 328 | 0 | 295 | 33 |
| Rentals and Leases | 5,275 | 0 | 4,747 | 528 |
| Other Current Charge | 383 | 0 | 345 | 38 |
| Repair and Maintenance | 91,549 | 0 | 82,394 | 9,155 |
| Office Supplies & Minor Equipment | 29,920 | 0 | 26,928 | 2,992 |
| Publications, Subscriptions, & Membershi | 12,007 | 0 | 10,806 | 1,201 |
| *Major Machinery and Equipment | 0 | 0 | 0 | 0 |
| *Depreciation | 7,611 | 7,611 | 0 | 0 |
| Departmental Totals | | | | |
| Total Expenditures | 5,225,608 | 7,611 | 4,696,195 | 521,802 |
| Deductions | | | | |
| Total Deductions | (7,611) | (7,611) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 5,217,997 | 0 | 4,696,195 | 521,802 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 300,532 | 300,532 | 0 | 0 |
| Reallocate Admin Costs | | (300,532) | 270,479 | 30,053 |
| 1st Allocation | 5,518,529 | 0 | 4,966,674 | 551,855 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 171-4 Human Resources**

| | Total | General & Admin | Employee Relations | Labor Relations |
|--|-----------|-----------------|--------------------|-----------------|
| Allocation Step 2 | | | | |
| Inbound- All Others | 622,613 | 622,613 | 0 | 0 |
| Reallocate Admin Costs | | (622,613) | 560,352 | 62,261 |
| 2nd Allocation | 622,613 | 0 | 560,352 | 62,261 |
| Total For 00110 171-4 Human Resources | | | | |
| Total Allocated | 6,141,142 | 0 | 5,527,026 | 614,116 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 12,751 | | 12,751 | | 12,751 |
| 131 City Attorney | 52 | 1.1125 | 55,256 | | 55,256 | | 55,256 |
| 141 Civil Service Board | 4 | 0.0856 | 4,250 | | 4,250 | | 4,250 |
| 150 City Manager's Office | 11 | 0.2353 | 11,689 | | 11,689 | | 11,689 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 3,188 | | 3,188 | | 3,188 |
| 160 Finance - Director's Office | 10 | 0.2140 | 10,626 | | 10,626 | | 10,626 |
| 161 Finance - General Accounting | 25 | 0.5349 | 26,565 | | 26,565 | | 26,565 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 26,565 | | 26,565 | | 26,565 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 1,063 | | 1,063 | | 1,063 |
| 171-4 Human Resources | 36 | 0.7702 | 38,254 | | 38,254 | | 38,254 |
| 231 Management and Budget | 20 | 0.4279 | 21,252 | | 21,252 | 2,493 | 23,745 |
| 241 GSA - Administration | 7 | 0.1498 | 7,438 | | 7,438 | 873 | 8,311 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 8,501 | | 8,501 | 997 | 9,498 |
| 244 GSA - Graphics | 5 | 0.1070 | 5,313 | | 5,313 | 623 | 5,936 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 35,066 | | 35,066 | 4,114 | 39,180 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 35,066 | | 35,066 | 4,114 | 39,180 |
| 251 Information Technology | 76 | 1.6260 | 80,759 | | 80,759 | 9,474 | 90,233 |
| 261 Procurement | 19 | 0.4065 | 20,190 | | 20,190 | 2,369 | 22,559 |
| 271 Auditor General | 8 | 0.1712 | 8,501 | | 8,501 | 997 | 9,498 |
| 301-3 Risk Management | 19 | 0.4065 | 20,190 | | 20,190 | 2,369 | 22,559 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 3,188 | | 3,188 | 374 | 3,562 |
| 371 Grants Administration | 8 | 0.1712 | 8,501 | | 8,501 | 997 | 9,498 |
| 101 MAYOR | 19 | 0.4065 | 20,190 | | 20,190 | 2,369 | 22,559 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 70,133 | | 70,133 | 8,228 | 78,361 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 69,070 | | 69,070 | 8,103 | 77,173 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 924,477 | | 924,477 | 108,455 | 1,032,932 |
| 190-1 POLICE | 1,708 | 36.5424 | 1,814,953 | | 1,814,953 | 212,921 | 2,027,874 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 142,391 | | 142,391 | 16,705 | 159,096 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 249,715 | | 249,715 | 29,295 | 279,010 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 45,693 | | 45,693 | 5,360 | 51,053 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 40,379 | | 40,379 | 4,737 | 45,116 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 8,501 | | 8,501 | 997 | 9,498 |
| 281-4 BUILDING | 119 | 2.5460 | 126,451 | | 126,451 | 14,835 | 141,286 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 750,208 | | 750,208 | 88,011 | 838,219 |
| 342 ZONING | 26 | 0.5563 | 27,628 | | 27,628 | 3,241 | 30,869 |
| 351-5 PLANNING | 36 | 0.7702 | 38,254 | | 38,254 | 4,488 | 42,742 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 9,564 | | 9,564 | 1,122 | 10,686 |
| 401 CIP | 40 | 0.8558 | 42,505 | | 42,505 | 4,986 | 47,491 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 82,884 | | 82,884 | 9,724 | 92,608 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 40,379 | | 40,379 | 4,737 | 45,116 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 6,376 | | 6,376 | 748 | 7,124 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 12,751 | | 12,751 | 1,496 | 14,247 |
| SubTotal | 4,674 | 100.0000 | 4,966,674 | | 4,966,674 | 560,352 | 5,527,026 |
| Total | 4,674 | 100.0000 | 4,966,674 | | 4,966,674 | 560,352 | 5,527,026 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2360 | 1,303 | | 1,303 | | 1,303 |
| 131 City Attorney | 3 | 0.0787 | 434 | | 434 | | 434 |
| 141 Civil Service Board | 1 | 0.0262 | 145 | | 145 | | 145 |
| 150 City Manager's Office | 1 | 0.0262 | 145 | | 145 | | 145 |
| 150.2 Agenda Coordination | 2 | 0.0525 | 289 | | 289 | | 289 |
| 160 Finance - Director's Office | 6 | 0.1574 | 868 | | 868 | | 868 |
| 161 Finance - General Accounting | 24 | 0.6294 | 3,474 | | 3,474 | | 3,474 |
| 162 Finance - Treasury Management | 24 | 0.6294 | 3,474 | | 3,474 | | 3,474 |
| 163 Finance - Financial System Services | 1 | 0.0262 | 145 | | 145 | | 145 |
| 171-4 Human Resources | 13 | 0.3409 | 1,881 | | 1,881 | | 1,881 |
| 231 Management and Budget | 5 | 0.1311 | 724 | | 724 | 83 | 807 |
| 241 GSA - Administration | 4 | 0.1049 | 579 | | 579 | 67 | 646 |
| 243 GSA - Miami Riverside Center | 8 | 0.2098 | 1,158 | | 1,158 | 134 | 1,292 |
| 244 GSA - Graphics | 5 | 0.1311 | 724 | | 724 | 83 | 807 |
| 246 GSA - Light Fleet | 33 | 0.8655 | 4,776 | | 4,776 | 551 | 5,327 |
| 247 GSA - Heavy Fleet | 33 | 0.8655 | 4,776 | | 4,776 | 551 | 5,327 |
| 251 Information Technology | 73 | 1.9145 | 10,565 | | 10,565 | 1,219 | 11,784 |
| 261 Procurement | 13 | 0.3409 | 1,881 | | 1,881 | 217 | 2,098 |
| 301-3 Risk Management | 14 | 0.3672 | 2,026 | | 2,026 | 234 | 2,260 |
| 371 Grants Administration | 6 | 0.1574 | 868 | | 868 | 100 | 968 |
| 152 CODE COMPLIANCE | 59 | 1.5473 | 8,539 | | 8,539 | 985 | 9,524 |
| 181-9 FIRE-RESCUE | 845 | 22.1610 | 122,297 | | 122,297 | 14,108 | 136,405 |
| 190-1 POLICE | 1,638 | 42.9584 | 237,067 | | 237,067 | 27,348 | 264,415 |
| 201-9 PUBLIC WORKS | 126 | 3.3045 | 18,236 | | 18,236 | 2,104 | 20,340 |
| 211-3 SOLID WASTE | 225 | 5.9009 | 32,564 | | 32,564 | 3,757 | 36,321 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 221 DEPT OF REAL ESTATE & ASSET | 37 | 0.9704 | 5,355 | | 5,355 | 618 | 5,973 |
| 242 GSA PROPERTY MNGT | 38 | 0.9966 | 5,500 | | 5,500 | 634 | 6,134 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.2098 | 1,158 | | 1,158 | 134 | 1,292 |
| 281-4 BUILDING | 104 | 2.7275 | 15,052 | | 15,052 | 1,736 | 16,788 |
| 291-8 PARKS & RECREATION | 264 | 6.9237 | 38,209 | | 38,209 | 4,408 | 42,617 |
| 342 ZONING | 21 | 0.5507 | 3,039 | | 3,039 | 351 | 3,390 |
| 351-5 PLANNING | 31 | 0.8130 | 4,487 | | 4,487 | 518 | 5,005 |
| 381 COMMUNICATIONS | 7 | 0.1836 | 1,013 | | 1,013 | 117 | 1,130 |
| 401 CIP | 36 | 0.9441 | 5,210 | | 5,210 | 601 | 5,811 |
| 450 HUMAN SERVICES | 62 | 1.6260 | 8,973 | | 8,973 | 1,035 | 10,008 |
| 910 CD-COMMUNITY & ECONOMIC | 26 | 0.6819 | 3,763 | | 3,763 | 434 | 4,197 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 4 | 0.1049 | 579 | | 579 | 67 | 646 |
| 980 ND - NON DEPARTMENTAL | 4 | 0.1049 | 579 | | 579 | 67 | 646 |
| SubTotal | 3,813 | 100.0000 | 551,855 | | 551,855 | 62,261 | 614,116 |
| Total | 3,813 | 100.0000 | 551,855 | | 551,855 | 62,261 | 614,116 |

Allocation Basis: Number of Employees Covered by Union Agreement

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 171-4 Human Resources**

| Receiving Department | Total | Employee Relations | Labor Relations |
|---------------------------------|-----------|--------------------|-----------------|
| 121 City Clerk | 14,054 | 12,751 | 1,303 |
| 131 City Attorney | 55,690 | 55,256 | 434 |
| 141 Civil Service Board | 4,395 | 4,250 | 145 |
| 150 City Manager's Office | 11,834 | 11,689 | 145 |
| 150.2 Agenda Coordination | 3,477 | 3,188 | 289 |
| 160 Finance - Director's Office | 11,494 | 10,626 | 868 |
| 161 Finance - General | 30,039 | 26,565 | 3,474 |
| 162 Finance - Treasury | 30,039 | 26,565 | 3,474 |
| 163 Finance - Financial | 1,208 | 1,063 | 145 |
| 171-4 Human Resources | 40,135 | 38,254 | 1,881 |
| 231 Management and Budget | 24,552 | 23,745 | 807 |
| 241 GSA - Administration | 8,957 | 8,311 | 646 |
| 243 GSA - Miami Riverside | 10,790 | 9,498 | 1,292 |
| 244 GSA - Graphics | 6,743 | 5,936 | 807 |
| 246 GSA - Light Fleet | 44,507 | 39,180 | 5,327 |
| 247 GSA - Heavy Fleet | 44,507 | 39,180 | 5,327 |
| 251 Information Technology | 102,017 | 90,233 | 11,784 |
| 261 Procurement | 24,657 | 22,559 | 2,098 |
| 271 Auditor General | 9,498 | 9,498 | 0 |
| 301-3 Risk Management | 24,819 | 22,559 | 2,260 |
| 431 Equal Opportunity & | 3,562 | 3,562 | 0 |
| 371 Grants Administration | 10,466 | 9,498 | 968 |
| 101 MAYOR | 22,559 | 22,559 | 0 |
| 111-5 COMMISSIONERS | 78,361 | 78,361 | 0 |
| 152 CODE COMPLIANCE | 86,697 | 77,173 | 9,524 |
| 181-9 FIRE-RESCUE | 1,169,337 | 1,032,932 | 136,405 |
| 190-1 POLICE | 2,292,289 | 2,027,874 | 264,415 |
| 201-9 PUBLIC WORKS | 179,436 | 159,096 | 20,340 |
| 211-3 SOLID WASTE | 315,331 | 279,010 | 36,321 |
| 221 DEPT OF REAL ESTATE | 57,026 | 51,053 | 5,973 |
| 242 GSA PROPERTY MNGT | 51,250 | 45,116 | 6,134 |
| 245 GSA | 10,790 | 9,498 | 1,292 |
| 281-4 BUILDING | 158,074 | 141,286 | 16,788 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 171-4 Human Resources**

| Receiving Department | Total | Employee Relations | Labor Relations |
|----------------------|------------------|--------------------|-----------------|
| 291-8 PARKS & | 880,836 | 838,219 | 42,617 |
| 342 ZONING | 34,259 | 30,869 | 3,390 |
| 351-5 PLANNING | 47,747 | 42,742 | 5,005 |
| 381 COMMUNICATIONS | 11,816 | 10,686 | 1,130 |
| 401 CIP | 53,302 | 47,491 | 5,811 |
| 450 HUMAN SERVICES | 102,616 | 92,608 | 10,008 |
| 910 CD-COMMUNITY & | 49,313 | 45,116 | 4,197 |
| 950 CIVILIAN | 7,770 | 7,124 | 646 |
| 980 ND - NON | 14,893 | 14,247 | 646 |
| Direct Billed | 0 | 0 | 0 |
| Total | 6,141,142 | 5,527,026 | 614,116 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 231 Management and Budget**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 13,434,391 | | | 13,434,391 |
| Major Machinery and Equipment | 0 | | | |
| Capital Outlay | 0 | | | |
| Depreciation | (5,508) | | | |
| Total Deductions: | (5,508) | | | (5,508) |
| Building Depreciation | 6,812 | | 6,812 | |
| Equipment Depreciation | 13,535 | | 13,535 | |
| 131 City Attorney | 52,559 | 24,008 | 76,567 | |
| 141 Civil Service Board | 2,515 | 327 | 2,842 | |
| 150 City Manager's Office | 12,106 | 1,641 | 13,747 | |
| 150.2 Agenda Coordination | 20,467 | 6,597 | 27,064 | |
| 160 Finance - Director's Office | 4,341 | 673 | 5,014 | |
| 161 Finance - General Accounting | 11,526 | 1,728 | 13,254 | |
| 162 Finance - Treasury Management | 4,984 | 421 | 5,405 | |
| 163 Finance - Financial System Services | 4,005 | 339 | 4,344 | |
| 171-4 Human Resources | 21,976 | 2,576 | 24,552 | |
| 231 Management and Budget | | 82,954 | 82,954 | |
| 243 GSA - Miami Riverside Center | | 30,725 | 30,725 | |
| 244 GSA - Graphics | | 65 | 65 | |
| 251 Information Technology | | 143,162 | 143,162 | |
| 261 Procurement | | 20,862 | 20,862 | |
| 271 Auditor General | | 3,456 | 3,456 | |
| 301-3 Risk Management | | 12,245 | 12,245 | |
| 431 Equal Opportunity & Diversity | | 2,751 | 2,751 | |
| Total Allocated Additions: | 154,826 | 334,530 | 489,356 | 489,356 |
| Total To Be Allocated: | 13,583,709 | 334,530 | | 13,918,239 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 231 Management and Budget**

| | Total | General & Admin | Budget Requests |
|--|------------|-----------------|-----------------|
| Wages & Benefits | | | |
| Salaries | 1,776,312 | 0 | 1,776,312 |
| Fringe Benefits | 155,046 | 0 | 155,046 |
| Other Expense & Cost | | | |
| Retirement Contribution | 695,000 | 0 | 695,000 |
| Life and Health Insurance | 298,000 | 0 | 298,000 |
| Workers' Compensation | 27,000 | 0 | 27,000 |
| Professional Service | 27,191 | 0 | 27,191 |
| Postage | 68 | 0 | 68 |
| Rentals and Leases | 1,659 | 0 | 1,659 |
| Repair and Maintenance | 42,000 | 0 | 42,000 |
| Other Current Charge | 5,141 | 0 | 5,141 |
| Office Supplies & Minor Equipment | 16,082 | 0 | 16,082 |
| Publications, Subscriptions, & Membershi | 384 | 0 | 384 |
| Transfer and Others | 10,385,000 | 0 | 10,385,000 |
| *Major Machinery and Equipment | 0 | 0 | 0 |
| *Capital Outlay | 0 | 0 | 0 |
| *Depreciation | 5,508 | 5,508 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 13,434,391 | 5,508 | 13,428,883 |
| Deductions | | | |
| Total Deductions | (5,508) | (5,508) | 0 |
| Functional Cost | 13,428,883 | 0 | 13,428,883 |
| Allocation Step 1 | | | |
| Inbound- All Others | 154,826 | 154,826 | 0 |
| Reallocate Admin Costs | | (154,826) | 154,826 |
| 1st Allocation | 13,583,709 | 0 | 13,583,709 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 231 Management and Budget**

| | Total | General & Admin | Budget Requests |
|--|------------|-----------------|-----------------|
| Allocation Step 2 | | | |
| Inbound- All Others | 334,530 | 334,530 | 0 |
| Reallocate Admin Costs | | (334,530) | 334,530 |
| 2nd Allocation | 334,530 | 0 | 334,530 |
| Total For 00120 231 Management and Budget | | | |
| Total Allocated | 13,918,239 | 0 | 13,918,239 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.1527 | 20,739 | | 20,739 | | 20,739 |
| 150.2 Agenda Coordination | 1 | 0.1527 | 20,739 | | 20,739 | | 20,739 |
| 160 Finance - Director's Office | 1 | 0.1527 | 20,739 | | 20,739 | | 20,739 |
| 171-4 Human Resources | 2 | 0.3053 | 41,477 | | 41,477 | | 41,477 |
| 231 Management and Budget | 4 | 0.6107 | 82,954 | | 82,954 | | 82,954 |
| 241 GSA - Administration | 3 | 0.4580 | 62,215 | | 62,215 | 1,554 | 63,769 |
| 251 Information Technology | 2 | 0.3053 | 41,477 | | 41,477 | 1,036 | 42,513 |
| 301-3 Risk Management | 1 | 0.1527 | 20,739 | | 20,739 | 518 | 21,257 |
| 152 CODE COMPLIANCE | 4 | 0.6107 | 82,954 | | 82,954 | 2,071 | 85,025 |
| 181-9 FIRE-RESCUE | 174 | 26.5649 | 3,608,497 | | 3,608,497 | 90,106 | 3,698,603 |
| 190-1 POLICE | 328 | 50.0763 | 6,802,223 | | 6,802,223 | 169,853 | 6,972,076 |
| 201-9 PUBLIC WORKS | 13 | 1.9847 | 269,600 | | 269,600 | 6,732 | 276,332 |
| 211-3 SOLID WASTE | 52 | 7.9389 | 1,078,401 | | 1,078,401 | 26,928 | 1,105,329 |
| 221 DEPT OF REAL ESTATE & ASSET | 2 | 0.3053 | 41,477 | | 41,477 | 1,036 | 42,513 |
| 281-4 BUILDING | 19 | 2.9008 | 394,031 | | 394,031 | 9,839 | 403,870 |
| 291-8 PARKS & RECREATION | 14 | 2.1374 | 290,339 | | 290,339 | 7,250 | 297,589 |
| 342 ZONING | 4 | 0.6107 | 82,954 | | 82,954 | 2,071 | 85,025 |
| 351-5 PLANNING | 5 | 0.7634 | 103,692 | | 103,692 | 2,589 | 106,281 |
| 381 COMMUNICATIONS | 3 | 0.4580 | 62,215 | | 62,215 | 1,554 | 63,769 |
| 401 CIP | 7 | 1.0687 | 145,169 | | 145,169 | 3,625 | 148,794 |
| 450 HUMAN SERVICES | 14 | 2.1374 | 290,339 | | 290,339 | 7,250 | 297,589 |
| 910 CD-COMMUNITY & ECONOMIC | 1 | 0.1527 | 20,739 | | 20,739 | 518 | 21,257 |
| SubTotal | 655 | 100.0000 | 13,583,709 | | 13,583,709 | 334,530 | 13,918,239 |
| Total | 655 | 100.0000 | 13,583,709 | | 13,583,709 | 334,530 | 13,918,239 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 231 Management and Budget**

Allocation Basis: Number of PARS & Budget Transfers Processed

Allocation Source: Budget - Position Allocation Request & Budget Tran

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 231 Management and Budget**

| Receiving Department | Total | Budget Requests |
|---------------------------------|-------------------|-------------------|
| 131 City Attorney | 20,739 | 20,739 |
| 150.2 Agenda Coordination | 20,739 | 20,739 |
| 160 Finance - Director's Office | 20,739 | 20,739 |
| 171-4 Human Resources | 41,477 | 41,477 |
| 231 Management and Budget | 82,954 | 82,954 |
| 241 GSA - Administration | 63,769 | 63,769 |
| 251 Information Technology | 42,513 | 42,513 |
| 301-3 Risk Management | 21,257 | 21,257 |
| 152 CODE COMPLIANCE | 85,025 | 85,025 |
| 181-9 FIRE-RESCUE | 3,698,603 | 3,698,603 |
| 190-1 POLICE | 6,972,076 | 6,972,076 |
| 201-9 PUBLIC WORKS | 276,332 | 276,332 |
| 211-3 SOLID WASTE | 1,105,329 | 1,105,329 |
| 221 DEPT OF REAL ESTATE | 42,513 | 42,513 |
| 281-4 BUILDING | 403,870 | 403,870 |
| 291-8 PARKS & | 297,589 | 297,589 |
| 342 ZONING | 85,025 | 85,025 |
| 351-5 PLANNING | 106,281 | 106,281 |
| 381 COMMUNICATIONS | 63,769 | 63,769 |
| 401 CIP | 148,794 | 148,794 |
| 450 HUMAN SERVICES | 297,589 | 297,589 |
| 910 CD-COMMUNITY & | 21,257 | 21,257 |
| Direct Billed | 0 | 0 |
| Total | 13,918,239 | 13,918,239 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 241 GSA - Administration

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|------------|--------------|
| Expenditures Per Financial Statement: | 5,327,113 | | | 5,327,113 |
| Major Machinery and Equipment | (974,591) | | | |
| Capital Outlay | (19,745) | | | |
| Transfer and Others | 0 | | | |
| Depreciation | (699,866) | | | |
| Total Deductions: | (1,694,202) | | | (1,694,202) |
| Building Depreciation | 1,520 | | 1,520 | |
| Equipment Depreciation | 663,826 | | 663,826 | |
| 131 City Attorney | 27,298 | 12,469 | 39,767 | |
| 141 Civil Service Board | 880 | 115 | 995 | |
| 150 City Manager's Office | 4,237 | 574 | 4,811 | |
| 150.2 Agenda Coordination | 2,456 | 792 | 3,248 | |
| 160 Finance - Director's Office | 1,519 | 236 | 1,755 | |
| 161 Finance - General Accounting | 16,384 | 2,599 | 18,983 | |
| 162 Finance - Treasury Management | 7,987 | 674 | 8,661 | |
| 163 Finance - Financial System Services | 2,294 | 192 | 2,486 | |
| 171-4 Human Resources | 8,017 | 940 | 8,957 | |
| 231 Management and Budget | 62,215 | 1,554 | 63,769 | |
| 243 GSA - Miami Riverside Center | | (2,582) | (2,582) | |
| 244 GSA - Graphics | | 824 | 824 | |
| 246 GSA - Light Fleet | | 13,732 | 13,732 | |
| 247 GSA - Heavy Fleet | | (223,307) | (223,307) | |
| 251 Information Technology | | 254,640 | 254,640 | |
| 261 Procurement | | 40,831 | 40,831 | |
| 271 Auditor General | | 1,258 | 1,258 | |
| 301-3 Risk Management | | 34,698 | 34,698 | |
| 431 Equal Opportunity & Diversity | | 963 | 963 | |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .2 - Costs To Be Allocated
 For Department 241 GSA - Administration**

| | | | | |
|----------------------------|-----------|---------|---------|-----------|
| Total Allocated Additions: | 798,633 | 141,202 | 939,835 | 939,835 |
| Total To Be Allocated: | 4,431,544 | 141,202 | | 4,572,746 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 241 GSA -Administration**

| | Total | General & Admin | Direction and Leadership |
|-----------------------------------|--------------|-----------------|--------------------------|
| Wages & Benefits | | | |
| Salaries | 646,612 | 0 | 646,612 |
| Fringe Benefits | 66,289 | 0 | 66,289 |
| Other Expense & Cost | | | |
| Retirement Contribution | 252,000 | 0 | 252,000 |
| Life and Health Insurance | 66,000 | 0 | 66,000 |
| Workers' Compensation | 41,000 | 0 | 41,000 |
| Professional Service | 164,062 | 0 | 164,062 |
| Communications & Relations | 2,631 | 0 | 2,631 |
| Postage | 134 | 0 | 134 |
| Utility Services | 77,576 | 0 | 77,576 |
| Rentals and Leases | 1,147 | 0 | 1,147 |
| Insurance | 1,830,000 | 0 | 1,830,000 |
| Repair and Maintenance | 440,767 | 0 | 440,767 |
| Other Current Charge | 134 | 0 | 134 |
| Office Supplies & Minor Equipment | 25,008 | 0 | 25,008 |
| Other Materials & Supplies | 19,551 | 0 | 19,551 |
| *Major Machinery and Equipment | 974,591 | 974,591 | 0 |
| *Capital Outlay | 19,745 | 19,745 | 0 |
| *Transfer and Others | 0 | 0 | 0 |
| *Depreciation | 699,866 | 699,866 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 5,327,113 | 1,694,202 | 3,632,911 |
| Deductions | | | |
| Total Deductions | (1,694,202) | (1,694,202) | 0 |
| Functional Cost | 3,632,911 | 0 | 3,632,911 |
| Allocation Step 1 | | | |
| Inbound- All Others | 798,633 | 798,633 | 0 |
| Reallocate Admin Costs | | (798,633) | 798,633 |
| 1st Allocation | 4,431,544 | 0 | 4,431,544 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 241 GSA -Administration**

| | Total | General & Admin | Direction and Leadership |
|---|-----------|-----------------|--------------------------|
| Allocation Step 2 | | | |
| Inbound- All Others | 141,202 | 141,202 | 0 |
| Reallocate Admin Costs | | (141,202) | 141,202 |
| 2nd Allocation | 141,202 | 0 | 141,202 |
| Total For 00130 241 GSA - Administration | | | |
| Total Allocated | 4,572,746 | 0 | 4,572,746 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 283,619 | | 283,619 | 9,037 | 292,656 |
| 244 GSA - Graphics | 5 | 4.0000 | 177,262 | | 177,262 | 5,648 | 182,910 |
| 246 GSA - Light Fleet | 33 | 26.4000 | 1,169,928 | | 1,169,928 | 37,277 | 1,207,205 |
| 247 GSA - Heavy Fleet | 33 | 26.4000 | 1,169,928 | | 1,169,928 | 37,277 | 1,207,205 |
| 242 GSA PROPERTY MNGT | 38 | 30.4000 | 1,347,188 | | 1,347,188 | 42,926 | 1,390,114 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 6.4000 | 283,619 | | 283,619 | 9,037 | 292,656 |
| SubTotal | 125 | 100.0000 | 4,431,544 | | 4,431,544 | 141,202 | 4,572,746 |
| Total | 125 | 100.0000 | 4,431,544 | | 4,431,544 | 141,202 | 4,572,746 |

Allocation Basis: Number of Employees in Supervised Departments

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 241 GSA -Administration**

| Receiving Department | Total Direction and Leadership | |
|---------------------------|--------------------------------|------------------|
| 243 GSA - Miami Riverside | 292,656 | 292,656 |
| 244 GSA - Graphics | 182,910 | 182,910 |
| 246 GSA - Light Fleet | 1,207,205 | 1,207,205 |
| 247 GSA - Heavy Fleet | 1,207,205 | 1,207,205 |
| 242 GSA PROPERTY MNGT | 1,390,114 | 1,390,114 |
| 245 GSA | 292,656 | 292,656 |
| Direct Billed | 0 | 0 |
| Total | 4,572,746 | 4,572,746 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 243 GSA - Miami Riverside Center

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,963,201 | | | 1,963,201 |
| Major Machinery and Equipment | 0 | | | |
| Capital Outlay | (32,486) | | | |
| Depreciation | (56,482) | | | |
| Total Deductions: | (88,968) | | | (88,968) |
| Building Depreciation | 12,204 | | 12,204 | |
| Equipment Depreciation | 138,259 | | 138,259 | |
| 141 Civil Service Board | 1,006 | 131 | 1,137 | |
| 150 City Manager's Office | 4,842 | 656 | 5,498 | |
| 160 Finance - Director's Office | 1,736 | 269 | 2,005 | |
| 161 Finance - General Accounting | 12,763 | 1,915 | 14,678 | |
| 162 Finance - Treasury Management | 6,557 | 553 | 7,110 | |
| 163 Finance - Financial System Services | 1,282 | 105 | 1,387 | |
| 171-4 Human Resources | 9,659 | 1,131 | 10,790 | |
| 241 GSA - Administration | 283,619 | 9,037 | 292,656 | |
| 243 GSA - Miami Riverside Center | | 55,169 | 55,169 | |
| 244 GSA - Graphics | | (39) | (39) | |
| 251 Information Technology | | 5,931 | 5,931 | |
| 261 Procurement | | 17,673 | 17,673 | |
| 271 Auditor General | | 886 | 886 | |
| 301-3 Risk Management | | 4,898 | 4,898 | |
| 431 Equal Opportunity & Diversity | | 1,101 | 1,101 | |
| Total Allocated Additions: | 471,927 | 99,416 | 571,343 | 571,343 |
| Total To Be Allocated: | 2,346,160 | 99,416 | | 2,445,576 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 243 GSA - Miami Riverside Center**

| | Total | General & Admin | MRC Operations | Mail Operations |
|--|-----------|-----------------|----------------|-----------------|
| Wages & Benefits | | | | |
| Salaries | 455,390 | 173,048 | 227,695 | 54,647 |
| Fringe Benefits | 34,097 | 12,957 | 17,048 | 4,092 |
| Other Expense & Cost | | | | |
| Retirement Contribution | 191,000 | 72,580 | 95,500 | 22,920 |
| Life and Health Insurance | 131,000 | 49,780 | 65,500 | 15,720 |
| Workers' Compensation | 25,000 | 9,500 | 12,500 | 3,000 |
| Professional Service | 570,714 | 216,871 | 285,357 | 68,486 |
| Utility Services | 383,369 | 145,680 | 191,685 | 46,004 |
| Rentals and Leases | 2,094 | 796 | 1,047 | 251 |
| Repair and Maintenance | 77,320 | 29,382 | 38,660 | 9,278 |
| Other Current Charges | 250 | 95 | 125 | 30 |
| Office Supplies & Minor Equipment | 1,681 | 639 | 840 | 202 |
| Other Materials & Supplies | 1,091 | 415 | 545 | 131 |
| Publications, Subscriptions, & Membershi | 1,227 | 466 | 614 | 147 |
| *Major Machinery and Equipment | 0 | 0 | 0 | 0 |
| *Capital Outlay | 32,486 | 32,486 | 0 | 0 |
| *Depreciation | 56,482 | 56,482 | 0 | 0 |
| Departmental Totals | | | | |
| Total Expenditures | 1,963,201 | 801,177 | 937,116 | 224,908 |
| Deductions | | | | |
| Total Deductions | (88,968) | (88,968) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 1,874,233 | 712,209 | 937,116 | 224,908 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 471,927 | 471,927 | 0 | 0 |
| Reallocate Admin Costs | | (1,184,136) | 954,948 | 229,188 |
| 1st Allocation | 2,346,160 | 0 | 1,892,064 | 454,096 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 243 GSA - Miami Riverside Center**

| | Total | General & Admin | MRC Operations | Mail Operations |
|--|-----------|-----------------|----------------|-----------------|
| Allocation Step 2 | | | | |
| Inbound- All Others | 99,416 | 99,416 | 0 | 0 |
| Reallocate Admin Costs | | (99,416) | 80,174 | 19,242 |
| 2nd Allocation | 99,416 | 0 | 80,174 | 19,242 |
| Total For 00140 243 GSA - Miami Riverside | | | | |
| Total Allocated | 2,445,576 | 0 | 1,972,238 | 473,338 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 136,924 | | 136,924 | | 136,924 |
| 141 Civil Service Board | 1,144 | 0.7189 | 13,602 | | 13,602 | | 13,602 |
| 150 City Manager's Office | 5,694 | 3.5782 | 67,701 | | 67,701 | | 67,701 |
| 150.2 Agenda Coordination | 275 | 0.1728 | 3,270 | | 3,270 | | 3,270 |
| 160 Finance - Director's Office | 1,371 | 0.8617 | 16,303 | | 16,303 | | 16,303 |
| 161 Finance - General Accounting | 10,055 | 6.3188 | 119,556 | | 119,556 | | 119,556 |
| 162 Finance - Treasury Management | 4,113 | 2.5850 | 48,909 | | 48,909 | | 48,909 |
| 163 Finance - Financial System Services | 914 | 0.5744 | 10,869 | | 10,869 | | 10,869 |
| 171-4 Human Resources | 9,316 | 5.8543 | 110,766 | | 110,766 | | 110,766 |
| 231 Management and Budget | 2,590 | 1.6276 | 30,795 | | 30,795 | | 30,795 |
| 241 GSA - Administration | 578 | 0.3632 | 6,872 | | 6,872 | | 6,872 |
| 243 GSA - Miami Riverside Center | 4,640 | 2.9158 | 55,169 | | 55,169 | | 55,169 |
| 251 Information Technology | 11,964 | 7.5183 | 142,251 | | 142,251 | 8,971 | 151,222 |
| 261 Procurement | 2,621 | 1.6471 | 31,163 | | 31,163 | 1,965 | 33,128 |
| 271 Auditor General | 5,161 | 3.2432 | 61,364 | | 61,364 | 3,870 | 65,234 |
| 301-3 Risk Management | 2,907 | 1.8268 | 34,564 | | 34,564 | 2,180 | 36,744 |
| 431 Equal Opportunity & Diversity | 952 | 0.5982 | 11,319 | | 11,319 | 714 | 12,033 |
| 371 Grants Administration | 1,624 | 1.0205 | 19,309 | | 19,309 | 1,218 | 20,527 |
| 152 CODE COMPLIANCE | 2,436 | 1.5308 | 28,964 | | 28,964 | 1,827 | 30,791 |
| 181-9 FIRE-RESCUE | 11,459 | 7.2009 | 136,246 | | 136,246 | 8,592 | 144,838 |
| 190-1 POLICE | 2,800 | 1.7595 | 33,292 | | 33,292 | 2,099 | 35,391 |
| 201-9 PUBLIC WORKS | 8,388 | 5.2711 | 99,733 | | 99,733 | 6,289 | 106,022 |
| 221 DEPT OF REAL ESTATE & ASSET | 7,708 | 4.8438 | 91,647 | | 91,647 | 5,780 | 97,427 |
| 281-4 BUILDING | 21,799 | 13.6986 | 259,188 | | 259,188 | 16,344 | 275,532 |
| 291-8 PARKS & RECREATION | 3,462 | 2.1756 | 41,163 | | 41,163 | 2,596 | 43,759 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 66,393 | | 66,393 | 4,187 | 70,580 |
| 351-5 PLANNING | 8,082 | 5.0788 | 96,094 | | 96,094 | 6,060 | 102,154 |
| 381 COMMUNICATIONS | 2,456 | 1.5434 | 29,202 | | 29,202 | 1,842 | 31,044 |
| 401 CIP | 7,522 | 4.7269 | 89,436 | | 89,436 | 5,640 | 95,076 |
| SubTotal | 159,132 | 100.0000 | 1,892,064 | | 1,892,064 | 80,174 | 1,972,238 |
| Total | 159,132 | 100.0000 | 1,892,064 | | 1,892,064 | 80,174 | 1,972,238 |

Allocation Basis: Square Footage of Occupied Space

Allocation Source: General Services Administration



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 243 GSA - Miami Riverside Center**

Activity - Mail Operations

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|-----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 121 City Clerk | 3,280 | 1.0436 | 4,739 | -4,213 | 526 | | 526 |
| 131 City Attorney | 21 | 0.0067 | 30 | -15 | 15 | | 15 |
| 141 Civil Service Board | 150 | 0.0477 | 217 | -17 | 200 | | 200 |
| 150 City Manager's Office | 64 | 0.0204 | 92 | -547 | -455 | | -455 |
| 160 Finance - Director's Office | 10,471 | 3.3316 | 15,129 | -9,553 | 5,576 | | 5,576 |
| 162 Finance - Treasury Management | 5,370 | 1.7086 | 7,759 | -8,543 | -784 | | -784 |
| 171-4 Human Resources | 282 | 0.0897 | 407 | -1,397 | -990 | | -990 |
| 231 Management and Budget | 69 | 0.0220 | 100 | -170 | -70 | | -70 |
| 241 GSA - Administration | 123 | 0.0391 | 178 | -9,632 | -9,454 | | -9,454 |
| 251 Information Technology | 2 | 0.0006 | 3 | -3 | | | |
| 261 Procurement | 99 | 0.0315 | 143 | -492 | -349 | 6 | -343 |
| 271 Auditor General | 0 | | | -1 | -1 | | -1 |
| 301-3 Risk Management | 4,505 | 1.4334 | 6,509 | -5,418 | 1,091 | 294 | 1,385 |
| 431 Equal Opportunity & Diversity | 2 | 0.0006 | 3 | -23 | -20 | | -20 |
| 101 MAYOR | 40 | 0.0127 | 58 | -140 | -82 | 3 | -79 |
| 111-5 COMMISSIONERS | 672 | 0.2138 | 971 | -379 | 592 | 44 | 636 |
| 152 CODE COMPLIANCE | 62,579 | 19.9110 | 90,415 | -52,435 | 37,980 | 4,089 | 42,069 |
| 181-9 FIRE-RESCUE | 4,651 | 1.4798 | 6,720 | -11,067 | -4,347 | 304 | -4,043 |
| 190-1 POLICE | 48,185 | 15.3312 | 69,618 | -39,543 | 30,075 | 3,149 | 33,224 |
| 201-9 PUBLIC WORKS | 528 | 0.1680 | 763 | -905 | -142 | 35 | -107 |
| 211-3 SOLID WASTE | 21,160 | 6.7326 | 30,572 | -7,179 | 23,393 | 1,383 | 24,776 |
| 221 DEPT OF REAL ESTATE & ASSET | 3,308 | 1.0525 | 4,779 | -3,008 | 1,771 | 216 | 1,987 |
| 281-4 BUILDING | 29,116 | 9.2639 | 42,067 | -11,201 | 30,866 | 1,903 | 32,769 |
| 291-8 PARKS & RECREATION | 2,956 | 0.9405 | 4,271 | -3,134 | 1,137 | 193 | 1,330 |
| 342 ZONING | 422 | 0.1343 | 610 | -20 | 590 | 28 | 618 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 351-5 PLANNING | 91,957 | 29.2584 | 132,861 | -44,374 | 88,487 | 6,008 | 94,495 |
| 381 COMMUNICATIONS | 0 | | | -329 | -329 | | -329 |
| 401 CIP | 2,136 | 0.6796 | 3,086 | -3,485 | -399 | 140 | -259 |
| 450 HUMAN SERVICES | 2,061 | 0.6558 | 2,978 | | 2,978 | 135 | 3,113 |
| 910 CD-COMMUNITY & ECONOMIC | 2,544 | 0.8094 | 3,676 | -5,016 | -1,340 | 166 | -1,174 |
| 920 CRA - COMMUNITY | 57 | 0.0181 | 82 | -215 | -133 | 4 | -129 |
| 930 LIBERTY CITY | 1 | 0.0003 | 1 | | 1 | | 1 |
| 940 VIRGINIA KEY | 306 | 0.0974 | 442 | -58 | 384 | 20 | 404 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 282 | 0.0897 | 407 | -189 | 218 | 18 | 236 |
| 960 PENSION | 16,895 | 5.3755 | 24,410 | -14,148 | 10,262 | 1,104 | 11,366 |
| SubTotal | 314,294 | 100.0000 | 454,096 | -236,849 | 217,247 | 19,242 | 236,489 |
| Direct Billed | | | | 236,849 | 236,849 | | 236,849 |
| Total | 314,294 | 100.0000 | 454,096 | | 454,096 | 19,242 | 473,338 |

Allocation Basis: Direct Charges - Mailroom Operations

Allocation Source: General Services Administration Records



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 243 GSA - Miami Riverside Center

| Receiving Department | Total | MRC Operations | Mail Operations |
|---------------------------------|----------|----------------|-----------------|
| 121 City Clerk | 526 | 0 | 526 |
| 131 City Attorney | 136,939 | 136,924 | 15 |
| 141 Civil Service Board | 13,802 | 13,602 | 200 |
| 150 City Manager's Office | 67,246 | 67,701 | (455) |
| 150.2 Agenda Coordination | 3,270 | 3,270 | 0 |
| 160 Finance - Director's Office | 21,879 | 16,303 | 5,576 |
| 161 Finance - General | 119,556 | 119,556 | 0 |
| 162 Finance - Treasury | 48,125 | 48,909 | (784) |
| 163 Finance - Financial | 10,869 | 10,869 | 0 |
| 171-4 Human Resources | 109,776 | 110,766 | (990) |
| 231 Management and Budget | 30,725 | 30,795 | (70) |
| 241 GSA - Administration | (2,582) | 6,872 | (9,454) |
| 243 GSA - Miami Riverside | 55,169 | 55,169 | 0 |
| 251 Information Technology | 151,222 | 151,222 | 0 |
| 261 Procurement | 32,785 | 33,128 | (343) |
| 271 Auditor General | 65,233 | 65,234 | (1) |
| 301-3 Risk Management | 38,129 | 36,744 | 1,385 |
| 431 Equal Opportunity & | 12,013 | 12,033 | (20) |
| 371 Grants Administration | 20,527 | 20,527 | 0 |
| 101 MAYOR | (79) | 0 | (79) |
| 111-5 COMMISSIONERS | 636 | 0 | 636 |
| 152 CODE COMPLIANCE | 72,860 | 30,791 | 42,069 |
| 181-9 FIRE-RESCUE | 140,795 | 144,838 | (4,043) |
| 190-1 POLICE | 68,615 | 35,391 | 33,224 |
| 201-9 PUBLIC WORKS | 105,915 | 106,022 | (107) |
| 211-3 SOLID WASTE | 24,776 | 0 | 24,776 |
| 221 DEPT OF REAL ESTATE | 99,414 | 97,427 | 1,987 |
| 281-4 BUILDING | 308,301 | 275,532 | 32,769 |
| 291-8 PARKS & | 45,089 | 43,759 | 1,330 |
| 342 ZONING | 71,198 | 70,580 | 618 |
| 351-5 PLANNING | 196,649 | 102,154 | 94,495 |
| 381 COMMUNICATIONS | 30,715 | 31,044 | (329) |
| 401 CIP | 94,817 | 95,076 | (259) |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 243 GSA - Miami Riverside Center**

| Receiving Department | Total | MRC Operations | Mail Operations |
|----------------------|------------------|------------------|-----------------|
| 450 HUMAN SERVICES | 3,113 | 0 | 3,113 |
| 910 CD-COMMUNITY & | (1,174) | 0 | (1,174) |
| 920 CRA - COMMUNITY | (129) | 0 | (129) |
| 930 LIBERTY CITY | 1 | 0 | 1 |
| 940 VIRGINIA KEY | 404 | 0 | 404 |
| 950 CIVILIAN | 236 | 0 | 236 |
| 960 PENSION | 11,366 | 0 | 11,366 |
| Direct Billed | 236,849 | 0 | 236,849 |
| Total | 2,445,576 | 1,972,238 | 473,338 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 244 GSA - Graphics

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 695,938 | | | 695,938 |
| Major Machinery and Equipment | 0 | | | |
| Depreciation | (28,984) | | | |
| Total Deductions: | (28,984) | | | (28,984) |
| Equipment Depreciation | 71,228 | | 71,228 | |
| 141 Civil Service Board | 629 | 82 | 711 | |
| 150 City Manager's Office | 3,027 | 410 | 3,437 | |
| 160 Finance - Director's Office | 1,085 | 168 | 1,253 | |
| 161 Finance - General Accounting | 7,638 | 1,179 | 8,817 | |
| 162 Finance - Treasury Management | 3,940 | 332 | 4,272 | |
| 163 Finance - Financial System Services | 813 | 67 | 880 | |
| 171-4 Human Resources | 6,037 | 706 | 6,743 | |
| 241 GSA - Administration | 177,262 | 5,648 | 182,910 | |
| 244 GSA - Graphics | | 4,483 | 4,483 | |
| 251 Information Technology | | 10,430 | 10,430 | |
| 261 Procurement | | 12,725 | 12,725 | |
| 271 Auditor General | | 635 | 635 | |
| 301-3 Risk Management | | 3,061 | 3,061 | |
| 431 Equal Opportunity & Diversity | | 688 | 688 | |
| Total Allocated Additions: | 271,659 | 40,614 | 312,273 | 312,273 |
| Total To Be Allocated: | 938,613 | 40,614 | | 979,227 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics**

| | Total | General & Admin | Graphics Services |
|--|-----------|-----------------|-------------------|
| Wages & Benefits | | | |
| Salaries | 326,600 | 0 | 326,600 |
| Fringe Benefits | 23,956 | 0 | 23,956 |
| Other Expense & Cost | | | |
| Retirement Contribution | 156,000 | 0 | 156,000 |
| Life and Health Insurance | 75,000 | 0 | 75,000 |
| Workers' Compensation | 21,000 | 0 | 21,000 |
| Professional Service | 20,348 | 0 | 20,348 |
| Rentals and Leases | 684 | 0 | 684 |
| Repair and Maintenance | 4,238 | 0 | 4,238 |
| Printing and Graphics | 30,481 | 0 | 30,481 |
| Office Supplies & Minor Equipment | 1,967 | 0 | 1,967 |
| Other Materials and Supplies | 404 | 0 | 404 |
| Publications, Subscriptions, & Membershi | 6,276 | 0 | 6,276 |
| *Major Machinery and Equipment | 0 | 0 | 0 |
| *Depreciation | 28,984 | 28,984 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 695,938 | 28,984 | 666,954 |
| Deductions | | | |
| Total Deductions | (28,984) | (28,984) | 0 |
| Functional Cost | | | |
| Functional Cost | 666,954 | 0 | 666,954 |
| Allocation Step 1 | | | |
| Inbound- All Others | 271,659 | 271,659 | 0 |
| Reallocate Admin Costs | | (271,659) | 271,659 |
| 1st Allocation | 938,613 | 0 | 938,613 |
| Allocation Step 2 | | | |
| Inbound- All Others | 40,614 | 40,614 | 0 |
| Reallocate Admin Costs | | (40,614) | 40,614 |
| 2nd Allocation | 40,614 | 0 | 40,614 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 244 GSA - Graphics

| | Total | General & Admin | Graphics Services |
|------------------------------------|---------|-----------------|-------------------|
| <hr/> | | | |
| Total For 00150 244 GSA - Graphics | | | |
| | | | |
| Total Allocated | 979,227 | 0 | 979,227 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 9,940 | 0.7519 | 7,057 | -292 | 6,765 | | 6,765 |
| 131 City Attorney | 619 | 0.0468 | 439 | -113 | 326 | | 326 |
| 150 City Manager's Office | 873 | 0.0660 | 620 | -1,852 | -1,232 | | -1,232 |
| 150.2 Agenda Coordination | 689 | 0.0521 | 489 | -114 | 375 | | 375 |
| 160 Finance - Director's Office | 3,567 | 0.2698 | 2,533 | -503 | 2,030 | | 2,030 |
| 161 Finance - General Accounting | 885 | 0.0669 | 628 | -57 | 571 | | 571 |
| 163 Finance - Financial System Services | 0 | | | -1,025 | -1,025 | | -1,025 |
| 171-4 Human Resources | 512 | 0.0387 | 364 | | 364 | | 364 |
| 231 Management and Budget | 92 | 0.0070 | 65 | | 65 | | 65 |
| 241 GSA - Administration | 1,166 | 0.0882 | 828 | -4 | 824 | | 824 |
| 243 GSA - Miami Riverside Center | 0 | | | -39 | -39 | | -39 |
| 244 GSA - Graphics | 6,314 | 0.4776 | 4,483 | | 4,483 | | 4,483 |
| 246 GSA - Light Fleet | 5,211 | 0.3942 | 3,700 | -1,533 | 2,167 | 163 | 2,330 |
| 247 GSA - Heavy Fleet | 0 | | | -216 | -216 | | -216 |
| 251 Information Technology | 5 | 0.0004 | 4 | -216 | -212 | | -212 |
| 261 Procurement | 774 | 0.0585 | 550 | -986 | -436 | 24 | -412 |
| 301-3 Risk Management | 4,662 | 0.3527 | 3,310 | -56 | 3,254 | 146 | 3,400 |
| 431 Equal Opportunity & Diversity | 894 | 0.0676 | 635 | -22 | 613 | 28 | 641 |
| 371 Grants Administration | 0 | | | -34 | -34 | | -34 |
| 101 MAYOR | 15,700 | 1.1876 | 11,147 | -169 | 10,978 | 492 | 11,470 |
| 111-5 COMMISSIONERS | 330,028 | 24.9648 | 234,323 | -21,453 | 212,870 | 10,332 | 223,202 |
| 152 CODE COMPLIANCE | 33,554 | 2.5382 | 23,824 | -1,145 | 22,679 | 1,050 | 23,729 |
| 181-9 FIRE-RESCUE | 89,224 | 6.7493 | 63,350 | -259,694 | -196,344 | 2,793 | -193,551 |
| 190-1 POLICE | 70,591 | 5.3398 | 50,120 | -10,353 | 39,767 | 2,210 | 41,977 |
| 201-9 PUBLIC WORKS | 1,785 | 0.1350 | 1,267 | -493 | 774 | 56 | 830 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 244 GSA - Graphics**

Activity - Graphics Services

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 211-3 SOLID WASTE | 33,715 | 2.5504 | 23,938 | -2,850 | 21,088 | 1,055 | 22,143 |
| 221 DEPT OF REAL ESTATE & ASSET | 1,785 | 0.1350 | 1,267 | -714 | 553 | 56 | 609 |
| 242 GSA PROPERTY MNGT | 4,954 | 0.3747 | 3,517 | -520 | 2,997 | 155 | 3,152 |
| 245 GSA COMMUNICATIONS SERVICES | 57 | 0.0043 | 40 | | 40 | 2 | 42 |
| 281-4 BUILDING | 28,304 | 2.1410 | 20,096 | -1,466 | 18,630 | 886 | 19,516 |
| 291-8 PARKS & RECREATION | 38,332 | 2.8996 | 27,216 | -2,771 | 24,445 | 1,200 | 25,645 |
| 342 ZONING | 373 | 0.0282 | 265 | -215 | 50 | 12 | 62 |
| 351-5 PLANNING | 19,833 | 1.5003 | 14,082 | -645 | 13,437 | 621 | 14,058 |
| 381 COMMUNICATIONS | 160 | 0.0121 | 114 | -314 | -200 | 5 | -195 |
| 401 CIP | 9,799 | 0.7412 | 6,957 | -239 | 6,718 | 307 | 7,025 |
| 441 OFFICE OF RESILIENCY AND | 0 | | | -963 | -963 | | -963 |
| 450 HUMAN SERVICES | 605,034 | 45.7678 | 429,581 | -432 | 429,149 | 18,941 | 448,090 |
| 910 CD-COMMUNITY & ECONOMIC | 1,295 | 0.0980 | 919 | -2,146 | -1,227 | 41 | -1,186 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 1,247 | 0.0943 | 885 | | 885 | 39 | 924 |
| SubTotal | 1,321,973 | 100.0000 | 938,613 | -313,644 | 624,969 | 40,614 | 665,583 |
| Direct Billed | | | | 313,644 | 313,644 | | 313,644 |
| Total | 1,321,973 | 100.0000 | 938,613 | | 938,613 | 40,614 | 979,227 |

Allocation Basis: Direct Charges - Graphic Services by Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 244 GSA -Graphics**

| Receiving Department | Total | Graphics Services |
|---------------------------------|------------|-------------------|
| 121 City Clerk | 6,765 | 6,765 |
| 131 City Attorney | 326 | 326 |
| 150 City Manager's Office | (1,232) | (1,232) |
| 150.2 Agenda Coordination | 375 | 375 |
| 160 Finance - Director's Office | 2,030 | 2,030 |
| 161 Finance - General | 571 | 571 |
| 163 Finance - Financial | (1,025) | (1,025) |
| 171-4 Human Resources | 364 | 364 |
| 231 Management and Budget | 65 | 65 |
| 241 GSA - Administration | 824 | 824 |
| 243 GSA - Miami Riverside | (39) | (39) |
| 244 GSA - Graphics | 4,483 | 4,483 |
| 246 GSA - Light Fleet | 2,330 | 2,330 |
| 247 GSA - Heavy Fleet | (216) | (216) |
| 251 Information Technology | (212) | (212) |
| 261 Procurement | (412) | (412) |
| 301-3 Risk Management | 3,400 | 3,400 |
| 431 Equal Opportunity & | 641 | 641 |
| 371 Grants Administration | (34) | (34) |
| 101 MAYOR | 11,470 | 11,470 |
| 111-5 COMMISSIONERS | 223,202 | 223,202 |
| 152 CODE COMPLIANCE | 23,729 | 23,729 |
| 181-9 FIRE-RESCUE | (193,551) | (193,551) |
| 190-1 POLICE | 41,977 | 41,977 |
| 201-9 PUBLIC WORKS | 830 | 830 |
| 211-3 SOLID WASTE | 22,143 | 22,143 |
| 221 DEPT OF REAL ESTATE | 609 | 609 |
| 242 GSA PROPERTY MNGT | 3,152 | 3,152 |
| 245 GSA | 42 | 42 |
| 281-4 BUILDING | 19,516 | 19,516 |
| 291-8 PARKS & | 25,645 | 25,645 |
| 342 ZONING | 62 | 62 |
| 351-5 PLANNING | 14,058 | 14,058 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 244 GSA -Graphics**

| Receiving Department | Total | Graphics Services |
|--------------------------|----------------|-------------------|
| 381 COMMUNICATIONS | (195) | (195) |
| 401 CIP | 7,025 | 7,025 |
| 441 OFFICE OF RESILIENCY | (963) | (963) |
| 450 HUMAN SERVICES | 448,090 | 448,090 |
| 910 CD-COMMUNITY & | (1,186) | (1,186) |
| 950 CIVILIAN | 924 | 924 |
| Direct Billed | 313,644 | 313,644 |
| Total | 979,227 | 979,227 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 246 GSA - Light Fleet**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|--------------|
| Expenditures Per Financial Statement: | 7,546,105 | | | 7,546,105 |
| Major Machinery and Equipment | (36,337) | | | |
| Depreciation | (1,706,808) | | | |
| Total Deductions: | (1,743,145) | | | (1,743,145) |
| Equipment Depreciation | 4,194,465 | | 4,194,465 | |
| 141 Civil Service Board | 4,149 | 540 | 4,689 | |
| 150 City Manager's Office | 19,975 | 2,707 | 22,682 | |
| 160 Finance - Director's Office | 7,162 | 1,111 | 8,273 | |
| 161 Finance - General Accounting | 179,746 | 27,424 | 207,170 | |
| 162 Finance - Treasury Management | 47,981 | 4,047 | 52,028 | |
| 163 Finance - Financial System Services | 5,743 | 462 | 6,205 | |
| 171-4 Human Resources | 39,842 | 4,665 | 44,507 | |
| 241 GSA - Administration | 1,169,928 | 37,277 | 1,207,205 | |
| 244 GSA - Graphics | 2,167 | 163 | 2,330 | |
| 251 Information Technology | | 19,633 | 19,633 | |
| 261 Procurement | | 96,848 | 96,848 | |
| 271 Auditor General | | 4,208 | 4,208 | |
| 301-3 Risk Management | | 22,792 | 22,792 | |
| 431 Equal Opportunity & Diversity | | 4,540 | 4,540 | |
| Total Allocated Additions: | 5,671,158 | 226,417 | 5,897,575 | 5,897,575 |
| Total To Be Allocated: | 11,474,118 | 226,417 | | 11,700,535 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 246 GSA - Light Fleet**

| | Total | General & Admin | Light Fleet & Small Equip |
|--|--------------|-----------------|---------------------------|
| Wages & Benefits | | | |
| Salaries | 2,162,835 | 0 | 2,162,835 |
| Fringe Benefits | 179,008 | 0 | 179,008 |
| Other Expense & Cost | | | |
| Retirement Contribution | 908,000 | 0 | 908,000 |
| Life and Health Insurance | 588,000 | 0 | 588,000 |
| Workers' Compensation | 129,000 | 0 | 129,000 |
| Professional Service | 77,641 | 0 | 77,641 |
| Travel and Per Diem | 13 | 0 | 13 |
| Rentals and Leases | 1,368 | 0 | 1,368 |
| Repair and Maintenance | 1,697,975 | 0 | 1,697,975 |
| Other Current Charge | 2,448 | 0 | 2,448 |
| Office Supplies & Minor Equipment | 21,896 | 0 | 21,896 |
| Other Materials & Supplies | 16,484 | 0 | 16,484 |
| Publications, Subscriptions, & Membershi | 18,292 | 0 | 18,292 |
| *Major Machinery and Equipment | 36,337 | 36,337 | 0 |
| *Depreciation | 1,706,808 | 1,706,808 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 7,546,105 | 1,743,145 | 5,802,960 |
| Deductions | | | |
| Total Deductions | (1,743,145) | (1,743,145) | 0 |
| Functional Cost | | | |
| Functional Cost | 5,802,960 | 0 | 5,802,960 |
| Allocation Step 1 | | | |
| Inbound- All Others | 5,671,158 | 5,671,158 | 0 |
| Reallocate Admin Costs | | (5,671,158) | 5,671,158 |
| 1st Allocation | 11,474,118 | 0 | 11,474,118 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 246 GSA - Light Fleet**

| | Total | General & Admin | Light Fleet & Small Equip |
|--|------------|-----------------|---------------------------|
| Allocation Step 2 | | | |
| Inbound- All Others | 226,417 | 226,417 | 0 |
| Reallocate Admin Costs | | (226,417) | 226,417 |
| 2nd Allocation | 226,417 | 0 | 226,417 |
| Total For 00160 246 GSA - Light Fleet | | | |
| Total Allocated | 11,700,535 | 0 | 11,700,535 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 105 | 0.0029 | 337 | -568 | -231 | | -231 |
| 141 Civil Service Board | 0 | | | -1,479 | -1,479 | | -1,479 |
| 241 GSA - Administration | 61,482 | 1.7204 | 197,398 | -183,666 | 13,732 | | 13,732 |
| 251 Information Technology | 2,220 | 0.0621 | 7,128 | -7,972 | -844 | 143 | -701 |
| 261 Procurement | 27 | 0.0008 | 87 | -666 | -579 | 2 | -577 |
| 301-3 Risk Management | 12 | 0.0003 | 39 | -1,954 | -1,915 | 1 | -1,914 |
| 101 MAYOR | 1,426 | 0.0399 | 4,578 | -8,969 | -4,391 | 92 | -4,299 |
| 111-5 COMMISSIONERS | 8,499 | 0.2378 | 27,287 | -14,599 | 12,688 | 548 | 13,236 |
| 152 CODE COMPLIANCE | 52,184 | 1.4602 | 167,545 | -107,255 | 60,290 | 3,364 | 63,654 |
| 181-9 FIRE-RESCUE | 102,816 | 2.8770 | 330,107 | -326,815 | 3,292 | 6,628 | 9,920 |
| 190-1 POLICE | 694,429 | 19.4313 | 2,229,573 | -2,032,099 | 197,474 | 44,767 | 242,241 |
| 201-9 PUBLIC WORKS | 2,422,610 | 67.7888 | 7,778,170 | -149,706 | 7,628,464 | 156,177 | 7,784,641 |
| 211-3 SOLID WASTE | 65,179 | 1.8238 | 209,267 | -183,238 | 26,029 | 4,202 | 30,231 |
| 221 DEPT OF REAL ESTATE & ASSET | 1,156 | 0.0323 | 3,712 | -2,424 | 1,288 | 75 | 1,363 |
| 281-4 BUILDING | 19,376 | 0.5422 | 62,210 | -46,029 | 16,181 | 1,249 | 17,430 |
| 291-8 PARKS & RECREATION | 125,636 | 3.5155 | 403,374 | -434,156 | -30,782 | 8,099 | -22,683 |
| 351-5 PLANNING | 74 | 0.0021 | 238 | -824 | -586 | 5 | -581 |
| 381 COMMUNICATIONS | 2,034 | 0.0569 | 6,530 | -4,250 | 2,280 | 131 | 2,411 |
| 401 CIP | 1,372 | 0.0384 | 4,405 | -6,766 | -2,361 | 88 | -2,273 |
| 450 HUMAN SERVICES | 11,302 | 0.3163 | 36,287 | -2,932 | 33,355 | 729 | 34,084 |
| 910 CD-COMMUNITY & ECONOMIC | 1,414 | 0.0396 | 4,540 | -3,475 | 1,065 | 91 | 1,156 |
| 920 CRA - COMMUNITY | 400 | 0.0112 | 1,284 | -588 | 696 | 26 | 722 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 7 | 0.0002 | 22 | | 22 | | 22 |
| 980 ND - NON DEPARTMENTAL | 0 | | | -52,758 | -52,758 | | -52,758 |
| 999 OTHER | 0 | | | -329 | -329 | | -329 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 11,474,118 | -3,573,517 | 7,900,601 | 226,417 | 8,127,018 |
| Direct Billed | | | | 3,573,517 | 3,573,517 | | 3,573,517 |
| Total | 3,573,760 | 100.0000 | 11,474,118 | | 11,474,118 | 226,417 | 11,700,535 |

Allocation Basis: Direct Charges - Light Fleet per Department

Allocation Source: General Services Administration Records



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 246 GSA - Light Fleet**

| Receiving Department | Total | Light Fleet & Small |
|----------------------------|-----------|---------------------|
| 131 City Attorney | (231) | (231) |
| 141 Civil Service Board | (1,479) | (1,479) |
| 241 GSA - Administration | 13,732 | 13,732 |
| 251 Information Technology | (701) | (701) |
| 261 Procurement | (577) | (577) |
| 301-3 Risk Management | (1,914) | (1,914) |
| 101 MAYOR | (4,299) | (4,299) |
| 111-5 COMMISSIONERS | 13,236 | 13,236 |
| 152 CODE COMPLIANCE | 63,654 | 63,654 |
| 181-9 FIRE-RESCUE | 9,920 | 9,920 |
| 190-1 POLICE | 242,241 | 242,241 |
| 201-9 PUBLIC WORKS | 7,784,641 | 7,784,641 |
| 211-3 SOLID WASTE | 30,231 | 30,231 |
| 221 DEPT OF REAL ESTATE | 1,363 | 1,363 |
| 281-4 BUILDING | 17,430 | 17,430 |
| 291-8 PARKS & | (22,683) | (22,683) |
| 351-5 PLANNING | (581) | (581) |
| 381 COMMUNICATIONS | 2,411 | 2,411 |
| 401 CIP | (2,273) | (2,273) |
| 450 HUMAN SERVICES | 34,084 | 34,084 |
| 910 CD-COMMUNITY & | 1,156 | 1,156 |
| 920 CRA - COMMUNITY | 722 | 722 |
| 950 CIVILIAN | 22 | 22 |
| 980 ND - NON | (52,758) | (52,758) |
| 999 OTHER | (329) | (329) |
| Direct Billed | 3,573,517 | 3,573,517 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 246 GSA - Light Fleet

| Receiving Department | Total | Light Fleet & Small |
|----------------------|------------|---------------------|
| Total | 11,700,535 | 11,700,535 |



**CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 247 GSA - Heavy Fleet**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 9,976,764 | | | 9,976,764 |
| Major Machinery and Equipment | 0 | | | |
| Depreciation | (736,728) | | | |
| Total Deductions: | (736,728) | | | (736,728) |
| Equipment Depreciation | 1,810,504 | | 1,810,504 | |
| 141 Civil Service Board | 4,149 | 540 | 4,689 | |
| 150 City Manager's Office | 19,975 | 2,707 | 22,682 | |
| 160 Finance - Director's Office | 7,162 | 1,111 | 8,273 | |
| 161 Finance - General Accounting | 89,406 | 13,102 | 102,508 | |
| 162 Finance - Treasury Management | 35,250 | 2,973 | 38,223 | |
| 163 Finance - Financial System Services | 4,090 | 325 | 4,415 | |
| 171-4 Human Resources | 39,842 | 4,665 | 44,507 | |
| 241 GSA - Administration | 1,169,928 | 37,277 | 1,207,205 | |
| 244 GSA - Graphics | (216) | | (216) | |
| 251 Information Technology | | 23,723 | 23,723 | |
| 261 Procurement | | 59,381 | 59,381 | |
| 271 Auditor General | | 4,219 | 4,219 | |
| 301-3 Risk Management | | 20,645 | 20,645 | |
| 431 Equal Opportunity & Diversity | | 4,540 | 4,540 | |
| Total Allocated Additions: | 3,180,090 | 175,208 | 3,355,298 | 3,355,298 |
| Total To Be Allocated: | 12,420,126 | 175,208 | | 12,595,334 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 247 GSA - Heavy Fleet**

| | Total | General & Admin | Heavy Fleet |
|--|------------|-----------------|-------------|
| Wages & Benefits | | | |
| Salaries | 2,168,565 | 0 | 2,168,565 |
| Fringe Benefits | 186,738 | 0 | 186,738 |
| Other Expense & Cost | | | |
| Retirement Contribution | 951,000 | 0 | 951,000 |
| Life and Health Insurance | 606,000 | 0 | 606,000 |
| Workers' Compensation | 137,000 | 0 | 137,000 |
| Professional Service | 27,275 | 0 | 27,275 |
| Utility Services | 3,651 | 0 | 3,651 |
| Rentals and Leases | 684 | 0 | 684 |
| Repair and Maintenance | 3,018,055 | 0 | 3,018,055 |
| Other Current Charge | 400 | 0 | 400 |
| Office Supplies & Minor Equipment | 35,674 | 0 | 35,674 |
| Other Materials & Supplies | 2,093,498 | 0 | 2,093,498 |
| Publications, Subscriptions, & Membershi | 11,496 | 0 | 11,496 |
| *Major Machinery and Equipment | 0 | 0 | 0 |
| *Depreciation | 736,728 | 736,728 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 9,976,764 | 736,728 | 9,240,036 |
| Deductions | | | |
| Total Deductions | (736,728) | (736,728) | 0 |
| Functional Cost | 9,240,036 | 0 | 9,240,036 |
| Allocation Step 1 | | | |
| Inbound- All Others | 3,180,090 | 3,180,090 | 0 |
| Reallocate Admin Costs | | (3,180,090) | 3,180,090 |
| 1st Allocation | 12,420,126 | 0 | 12,420,126 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 247 GSA - Heavy Fleet**

| | Total | General & Admin | Heavy Fleet |
|--|------------|-----------------|-------------|
| Allocation Step 2 | | | |
| Inbound- All Others | 175,208 | 175,208 | 0 |
| Reallocate Admin Costs | | (175,208) | 175,208 |
| 2nd Allocation | 175,208 | 0 | 175,208 |
| Total For 00170 247 GSA - Heavy Fleet | | | |
| Total Allocated | 12,595,334 | 0 | 12,595,334 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 499,798 | 3.8938 | 483,617 | -706,924 | -223,307 | | -223,307 |
| 181-9 FIRE-RESCUE | 4,000 | 0.0312 | 3,870 | -5,823 | -1,953 | 57 | -1,896 |
| 190-1 POLICE | 66,351 | 0.5169 | 64,203 | -93,858 | -29,655 | 942 | -28,713 |
| 201-9 PUBLIC WORKS | 9,397,772 | 73.2160 | 9,093,519 | -1,185,632 | 7,907,887 | 133,478 | 8,041,365 |
| 211-3 SOLID WASTE | 2,765,543 | 21.5457 | 2,676,009 | -3,912,058 | -1,236,049 | 39,279 | -1,196,770 |
| 291-8 PARKS & RECREATION | 102,217 | 0.7964 | 98,908 | -146,402 | -47,494 | 1,452 | -46,042 |
| SubTotal | 12,835,681 | 100.0000 | 12,420,126 | -6,050,697 | 6,369,429 | 175,208 | 6,544,637 |
| Direct Billed | | | | 6,050,697 | 6,050,697 | | 6,050,697 |
| Total | 12,835,681 | 100.0000 | 12,420,126 | | 12,420,126 | 175,208 | 12,595,334 |

Allocation Basis: Direct Charges - Heavy Equipment per Department

Allocation Source: General Services Department



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 247 GSA - Heavy Fleet**

| Receiving Department | Total | Heavy Fleet |
|--------------------------|-------------------|-------------------|
| 241 GSA - Administration | (223,307) | (223,307) |
| 181-9 FIRE-RESCUE | (1,896) | (1,896) |
| 190-1 POLICE | (28,713) | (28,713) |
| 201-9 PUBLIC WORKS | 8,041,365 | 8,041,365 |
| 211-3 SOLID WASTE | (1,196,770) | (1,196,770) |
| 291-8 PARKS & | (46,042) | (46,042) |
| Direct Billed | 6,050,697 | 6,050,697 |
| Total | 12,595,334 | 12,595,334 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 251 Information Technology**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 17,892,741 | | | 17,892,741 |
| Transfer and Others | 0 | | | |
| Major Machinery and Equipment | (40,670) | | | |
| Depreciation | (927,293) | | | |
| Total Deductions: | (967,963) | | | (967,963) |
| Building Depreciation | 31,467 | | 31,467 | |
| Equipment Depreciation | 2,225,938 | | 2,225,938 | |
| 121 City Clerk | 2,963 | 1,810 | 4,773 | |
| 131 City Attorney | 23,631 | 10,794 | 34,425 | |
| 141 Civil Service Board | 9,556 | 1,243 | 10,799 | |
| 150 City Manager's Office | 46,003 | 6,234 | 52,237 | |
| 150.2 Agenda Coordination | 1,637 | 528 | 2,165 | |
| 160 Finance - Director's Office | 16,495 | 2,559 | 19,054 | |
| 161 Finance - General Accounting | 65,497 | 10,349 | 75,846 | |
| 162 Finance - Treasury Management | 18,029 | 1,521 | 19,550 | |
| 163 Finance - Financial System Services | 9,904 | 830 | 10,734 | |
| 171-4 Human Resources | 91,324 | 10,693 | 102,017 | |
| 231 Management and Budget | 41,477 | 1,036 | 42,513 | |
| 243 GSA - Miami Riverside Center | 142,251 | 8,971 | 151,222 | |
| 244 GSA - Graphics | (212) | | (212) | |
| 246 GSA - Light Fleet | (844) | 143 | (701) | |
| 251 Information Technology | | 1,448,184 | 1,448,184 | |
| 261 Procurement | | 65,061 | 65,061 | |
| 271 Auditor General | | 18,102 | 18,102 | |
| 301-3 Risk Management | | 46,795 | 46,795 | |
| 431 Equal Opportunity & Diversity | | 10,455 | 10,455 | |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .2 - Costs To Be Allocated
 For Department 251 Information Technology**

| | | | | |
|----------------------------|------------|-----------|-----------|------------|
| Total Allocated Additions: | 2,725,116 | 1,645,308 | 4,370,424 | 4,370,424 |
| Total To Be Allocated: | 19,649,894 | 1,645,308 | | 21,295,202 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 251 Information Technology**

| | Total | General & Admin | IT System Operations | Telecommunications | Customer Service |
|--|------------|-----------------|----------------------|--------------------|------------------|
| Wages & Benefits | | | | | |
| Salaries | 9,305,249 | 744,420 | 4,094,310 | 1,767,997 | 2,698,522 |
| Fringe Benefits | 726,152 | 58,092 | 319,507 | 137,969 | 210,584 |
| Other Expense & Cost | | | | | |
| Retirement Contribution | 3,389,000 | 271,120 | 1,491,160 | 643,910 | 982,810 |
| Life and Health Insurance | 1,324,000 | 105,920 | 582,560 | 251,560 | 383,960 |
| Workers' Compensation | 94,000 | 7,520 | 41,360 | 17,860 | 27,260 |
| Professional Service | 1,190,903 | 95,272 | 523,997 | 226,272 | 345,362 |
| Travel and Per Diem | 42,511 | 3,401 | 18,705 | 8,077 | 12,328 |
| Rentals and Leases | 1,659 | 133 | 730 | 315 | 481 |
| Repair and Maintenance | 272,000 | 21,760 | 119,680 | 51,680 | 78,880 |
| Other Current Charges | 436,083 | 34,887 | 191,876 | 82,856 | 126,464 |
| Office Supplies & Minor Equipment | 25,908 | 2,073 | 11,399 | 4,923 | 7,513 |
| Publications, Subscriptions, & Membershi | 117,313 | 9,385 | 51,618 | 22,289 | 34,021 |
| *Transfer and Others | 0 | 0 | 0 | 0 | 0 |
| *Major Machinery and Equipment | 40,670 | 40,670 | 0 | 0 | 0 |
| *Depreciation | 927,293 | 927,293 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 17,892,741 | 2,321,946 | 7,446,902 | 3,215,708 | 4,908,185 |
| Deductions | | | | | |
| Total Deductions | (967,963) | (967,963) | 0 | 0 | 0 |
| Functional Cost | | | | | |
| Functional Cost | 16,924,778 | 1,353,983 | 7,446,902 | 3,215,708 | 4,908,185 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 2,725,116 | 2,725,116 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (4,079,099) | 1,950,874 | 842,424 | 1,285,801 |
| 1st Allocation | 19,649,894 | 0 | 9,397,776 | 4,058,132 | 6,193,986 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 251 Information Technology**

| | Total | General & Admin | IT System Operations | Telecommunications | Customer Service |
|---|------------|-----------------|----------------------|--------------------|------------------|
| Allocation Step 2 | | | | | |
| Inbound- All Others | 1,645,308 | 1,645,308 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (1,645,308) | 786,887 | 339,792 | 518,629 |
| 2nd Allocation | 1,645,308 | 0 | 786,887 | 339,792 | 518,629 |
| Total For 00180 251 Information Technology | | | | | |
| Total Allocated | 21,295,202 | 0 | 10,184,663 | 4,397,924 | 6,712,615 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2796 | 26,272 | | 26,272 | | 26,272 |
| 131 City Attorney | 70 | 1.1511 | 108,180 | | 108,180 | | 108,180 |
| 141 Civil Service Board | 6 | 0.0987 | 9,273 | | 9,273 | | 9,273 |
| 150 City Manager's Office | 27 | 0.4440 | 41,727 | | 41,727 | | 41,727 |
| 150.2 Agenda Coordination | 4 | 0.0658 | 6,182 | | 6,182 | | 6,182 |
| 160 Finance - Director's Office | 8 | 0.1316 | 12,363 | | 12,363 | | 12,363 |
| 161 Finance - General Accounting | 50 | 0.8222 | 77,272 | | 77,272 | | 77,272 |
| 162 Finance - Treasury Management | 38 | 0.6249 | 58,726 | | 58,726 | | 58,726 |
| 171-4 Human Resources | 40 | 0.6578 | 61,817 | | 61,817 | | 61,817 |
| 231 Management and Budget | 26 | 0.4276 | 40,181 | | 40,181 | | 40,181 |
| 241 GSA - Administration | 60 | 0.9867 | 92,726 | | 92,726 | | 92,726 |
| 251 Information Technology | 212 | 3.4863 | 327,632 | | 327,632 | | 327,632 |
| 261 Procurement | 23 | 0.3782 | 35,545 | | 35,545 | 3,277 | 38,822 |
| 271 Auditor General | 9 | 0.1480 | 13,909 | | 13,909 | 1,282 | 15,191 |
| 301-3 Risk Management | 29 | 0.4769 | 44,818 | | 44,818 | 4,132 | 48,950 |
| 431 Equal Opportunity & Diversity | 4 | 0.0658 | 6,182 | | 6,182 | 570 | 6,752 |
| 371 Grants Administration | 17 | 0.2796 | 26,272 | | 26,272 | 2,422 | 28,694 |
| 101 MAYOR | 13 | 0.2138 | 20,091 | | 20,091 | 1,852 | 21,943 |
| 111-5 COMMISSIONERS | 87 | 1.4307 | 134,453 | | 134,453 | 12,395 | 146,848 |
| 152 CODE COMPLIANCE | 122 | 2.0062 | 188,543 | | 188,543 | 17,382 | 205,925 |
| 181-9 FIRE-RESCUE | 396 | 6.5121 | 611,991 | | 611,991 | 56,420 | 668,411 |
| 190-1 POLICE | 3,961 | 65.1371 | 6,121,458 | | 6,121,458 | 564,342 | 6,685,800 |
| 201-9 PUBLIC WORKS | 92 | 1.5129 | 142,180 | | 142,180 | 13,108 | 155,288 |
| 211-3 SOLID WASTE | 53 | 0.8716 | 81,908 | | 81,908 | 7,551 | 89,459 |
| 221 DEPT OF REAL ESTATE & ASSET | 38 | 0.6249 | 58,726 | | 58,726 | 5,414 | 64,140 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 281-4 BUILDING | 239 | 3.9303 | 369,358 | | 369,358 | 34,051 | 403,409 |
| 291-8 PARKS & RECREATION | 175 | 2.8778 | 270,451 | | 270,451 | 24,933 | 295,384 |
| 342 ZONING | 33 | 0.5427 | 50,999 | | 50,999 | 4,702 | 55,701 |
| 351-5 PLANNING | 66 | 1.0853 | 101,999 | | 101,999 | 9,403 | 111,402 |
| 381 COMMUNICATIONS | 18 | 0.2960 | 27,818 | | 27,818 | 2,565 | 30,383 |
| 401 CIP | 53 | 0.8716 | 81,908 | | 81,908 | 7,551 | 89,459 |
| 450 HUMAN SERVICES | 13 | 0.2138 | 20,091 | | 20,091 | 1,852 | 21,943 |
| 910 CD-COMMUNITY & ECONOMIC | 33 | 0.5427 | 50,999 | | 50,999 | 4,702 | 55,701 |
| 920 CRA - COMMUNITY | 20 | 0.3289 | 30,909 | | 30,909 | 2,849 | 33,758 |
| 930 LIBERTY CITY | 3 | 0.0493 | 4,636 | | 4,636 | 427 | 5,063 |
| 940 VIRGINIA KEY | 10 | 0.1644 | 15,454 | | 15,454 | 1,425 | 16,879 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.0987 | 9,273 | | 9,273 | 855 | 10,128 |
| 970 COMPONENT UNITS | 10 | 0.1644 | 15,454 | | 15,454 | 1,425 | 16,879 |
| SubTotal | 6,081 | 100.0000 | 9,397,776 | | 9,397,776 | 786,887 | 10,184,663 |
| Total | 6,081 | 100.0000 | 9,397,776 | | 9,397,776 | 786,887 | 10,184,663 |

Allocation Basis: Number of Computers and Aircards

Allocation Source: Information Technology Department Records



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.6106 | 24,780 | | 24,780 | | 24,780 |
| 131 City Attorney | 73 | 2.6221 | 106,409 | | 106,409 | | 106,409 |
| 141 Civil Service Board | 4 | 0.1437 | 5,831 | | 5,831 | | 5,831 |
| 150 City Manager's Office | 30 | 1.0776 | 43,730 | | 43,730 | | 43,730 |
| 150.2 Agenda Coordination | 3 | 0.1078 | 4,373 | | 4,373 | | 4,373 |
| 160 Finance - Director's Office | 6 | 0.2155 | 8,746 | | 8,746 | | 8,746 |
| 161 Finance - General Accounting | 34 | 1.2213 | 49,561 | | 49,561 | | 49,561 |
| 162 Finance - Treasury Management | 27 | 0.9698 | 39,357 | | 39,357 | | 39,357 |
| 163 Finance - Financial System Services | 3 | 0.1078 | 4,373 | | 4,373 | | 4,373 |
| 171-4 Human Resources | 50 | 1.7960 | 72,883 | | 72,883 | | 72,883 |
| 231 Management and Budget | 20 | 0.7184 | 29,153 | | 29,153 | | 29,153 |
| 241 GSA - Administration | 84 | 3.0172 | 122,444 | | 122,444 | | 122,444 |
| 251 Information Technology | 80 | 2.8736 | 116,613 | | 116,613 | | 116,613 |
| 261 Procurement | 19 | 0.6825 | 27,696 | | 27,696 | 2,744 | 30,440 |
| 271 Auditor General | 8 | 0.2874 | 11,661 | | 11,661 | 1,155 | 12,816 |
| 301-3 Risk Management | 25 | 0.8980 | 36,442 | | 36,442 | 3,610 | 40,052 |
| 431 Equal Opportunity & Diversity | 4 | 0.1437 | 5,831 | | 5,831 | 578 | 6,409 |
| 371 Grants Administration | 16 | 0.5747 | 23,323 | | 23,323 | 2,311 | 25,634 |
| 101 MAYOR | 23 | 0.8261 | 33,526 | | 33,526 | 3,321 | 36,847 |
| 111-5 COMMISSIONERS | 126 | 4.5259 | 183,665 | | 183,665 | 18,195 | 201,860 |
| 152 CODE COMPLIANCE | 21 | 0.7543 | 30,611 | | 30,611 | 3,033 | 33,644 |
| 181-9 FIRE-RESCUE | 381 | 13.6853 | 555,369 | | 555,369 | 55,019 | 610,388 |
| 190-1 POLICE | 1,000 | 35.9195 | 1,457,658 | | 1,457,658 | 144,409 | 1,602,067 |
| 201-9 PUBLIC WORKS | 99 | 3.5560 | 144,309 | | 144,309 | 14,296 | 158,605 |
| 211-3 SOLID WASTE | 59 | 2.1193 | 86,002 | | 86,002 | 8,520 | 94,522 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 1.3290 | 53,934 | | 53,934 | 5,343 | 59,277 |
| 281-4 BUILDING | 94 | 3.3764 | 137,020 | | 137,020 | 13,574 | 150,594 |
| 291-8 PARKS & RECREATION | 185 | 6.6451 | 269,668 | | 269,668 | 26,715 | 296,383 |
| 351-5 PLANNING | 72 | 2.5862 | 104,952 | | 104,952 | 10,397 | 115,349 |
| 381 COMMUNICATIONS | 7 | 0.2514 | 10,204 | | 10,204 | 1,011 | 11,215 |
| 401 CIP | 51 | 1.8319 | 74,341 | | 74,341 | 7,365 | 81,706 |
| 450 HUMAN SERVICES | 24 | 0.8621 | 34,984 | | 34,984 | 3,466 | 38,450 |
| 910 CD-COMMUNITY & ECONOMIC | 42 | 1.5086 | 61,222 | | 61,222 | 6,065 | 67,287 |
| 920 CRA - COMMUNITY | 31 | 1.1135 | 45,188 | | 45,188 | 4,477 | 49,665 |
| 930 LIBERTY CITY | 5 | 0.1796 | 7,288 | | 7,288 | 722 | 8,010 |
| 940 VIRGINIA KEY | 10 | 0.3592 | 14,577 | | 14,577 | 1,444 | 16,021 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 10 | 0.3592 | 14,577 | | 14,577 | 1,444 | 16,021 |
| 980 ND - NON DEPARTMENTAL | 4 | 0.1437 | 5,831 | | 5,831 | 578 | 6,409 |
| SubTotal | 2,784 | 100.0000 | 4,058,132 | | 4,058,132 | 339,792 | 4,397,924 |
| Total | 2,784 | 100.0000 | 4,058,132 | | 4,058,132 | 339,792 | 4,397,924 |

Allocation Basis: Number of Phones by Department

Allocation Source: Information Technology Department - Oracle Report



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 190 | 0.6273 | 38,857 | | 38,857 | | 38,857 |
| 131 City Attorney | 1,023 | 3.3777 | 209,213 | | 209,213 | | 209,213 |
| 141 Civil Service Board | 57 | 0.1882 | 11,657 | | 11,657 | | 11,657 |
| 150 City Manager's Office | 206 | 0.6802 | 42,129 | | 42,129 | | 42,129 |
| 150.2 Agenda Coordination | 53 | 0.1750 | 10,839 | | 10,839 | | 10,839 |
| 160 Finance - Director's Office | 230 | 0.7594 | 47,037 | | 47,037 | | 47,037 |
| 161 Finance - General Accounting | 411 | 1.3570 | 84,054 | | 84,054 | | 84,054 |
| 162 Finance - Treasury Management | 267 | 0.8816 | 54,604 | | 54,604 | | 54,604 |
| 163 Finance - Financial System Services | 8 | 0.0264 | 1,636 | | 1,636 | | 1,636 |
| 171-4 Human Resources | 693 | 2.2881 | 141,725 | | 141,725 | | 141,725 |
| 231 Management and Budget | 361 | 1.1919 | 73,828 | | 73,828 | | 73,828 |
| 241 GSA - Administration | 193 | 0.6372 | 39,470 | | 39,470 | | 39,470 |
| 243 GSA - Miami Riverside Center | 29 | 0.0958 | 5,931 | | 5,931 | | 5,931 |
| 244 GSA - Graphics | 51 | 0.1684 | 10,430 | | 10,430 | | 10,430 |
| 246 GSA - Light Fleet | 96 | 0.3170 | 19,633 | | 19,633 | | 19,633 |
| 247 GSA - Heavy Fleet | 116 | 0.3830 | 23,723 | | 23,723 | | 23,723 |
| 251 Information Technology | 4,909 | 16.2082 | 1,003,939 | | 1,003,939 | | 1,003,939 |
| 261 Procurement | 319 | 1.0533 | 65,239 | | 65,239 | 7,733 | 72,972 |
| 271 Auditor General | 92 | 0.3038 | 18,815 | | 18,815 | 2,230 | 21,045 |
| 301-3 Risk Management | 435 | 1.4363 | 88,962 | | 88,962 | 10,545 | 99,507 |
| 431 Equal Opportunity & Diversity | 73 | 0.2410 | 14,929 | | 14,929 | 1,770 | 16,699 |
| 371 Grants Administration | 167 | 0.5514 | 34,153 | | 34,153 | 4,048 | 38,201 |
| 101 MAYOR | 214 | 0.7066 | 43,765 | | 43,765 | 5,188 | 48,953 |
| 111-5 COMMISSIONERS | 920 | 3.0376 | 188,149 | | 188,149 | 22,302 | 210,451 |
| 152 CODE COMPLIANCE | 1,465 | 4.8371 | 299,607 | | 299,607 | 35,514 | 335,121 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 3,388 | 11.1863 | 692,879 | | 692,879 | 82,131 | 775,010 |
| 190-1 POLICE | 71 | 0.2344 | 14,520 | | 14,520 | 1,721 | 16,241 |
| 201-9 PUBLIC WORKS | 1,725 | 5.6955 | 352,779 | | 352,779 | 41,817 | 394,596 |
| 211-3 SOLID WASTE | 985 | 3.2522 | 201,442 | | 201,442 | 23,878 | 225,320 |
| 221 DEPT OF REAL ESTATE & ASSET | 259 | 0.8552 | 52,968 | | 52,968 | 6,279 | 59,247 |
| 242 GSA PROPERTY MNGT | 49 | 0.1618 | 10,021 | | 10,021 | 1,188 | 11,209 |
| 245 GSA COMMUNICATIONS SERVICES | 311 | 1.0268 | 63,603 | | 63,603 | 7,539 | 71,142 |
| 281-4 BUILDING | 3,553 | 11.7311 | 726,623 | | 726,623 | 86,134 | 812,757 |
| 291-8 PARKS & RECREATION | 2,192 | 7.2374 | 448,285 | | 448,285 | 53,138 | 501,423 |
| 342 ZONING | 655 | 2.1626 | 133,954 | | 133,954 | 15,878 | 149,832 |
| 351-5 PLANNING | 1,194 | 3.9423 | 244,185 | | 244,185 | 28,945 | 273,130 |
| 381 COMMUNICATIONS | 54 | 0.1783 | 11,044 | | 11,044 | 1,309 | 12,353 |
| 401 CIP | 1,275 | 4.2097 | 260,750 | | 260,750 | 30,908 | 291,658 |
| 450 HUMAN SERVICES | 870 | 2.8725 | 177,923 | | 177,923 | 21,090 | 199,013 |
| 910 CD-COMMUNITY & ECONOMIC | 436 | 1.4396 | 89,166 | | 89,166 | 10,569 | 99,735 |
| 920 CRA - COMMUNITY | 205 | 0.6769 | 41,924 | | 41,924 | 4,970 | 46,894 |
| 930 LIBERTY CITY | 34 | 0.1123 | 6,953 | | 6,953 | 824 | 7,777 |
| 940 VIRGINIA KEY | 119 | 0.3929 | 24,337 | | 24,337 | 2,885 | 27,222 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 63 | 0.2080 | 12,884 | | 12,884 | 1,527 | 14,411 |
| 960 PENSION | 2 | 0.0066 | 409 | | 409 | 48 | 457 |
| 970 COMPONENT UNITS | 200 | 0.6603 | 40,902 | | 40,902 | 4,848 | 45,750 |
| 980 ND - NON DEPARTMENTAL | 69 | 0.2278 | 14,111 | | 14,111 | 1,673 | 15,784 |
| SubTotal | 30,287 | 100.0000 | 6,193,986 | | 6,193,986 | 518,629 | 6,712,615 |
| Total | 30,287 | 100.0000 | 6,193,986 | | 6,193,986 | 518,629 | 6,712,615 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 251 Information Technology**

Allocation Basis: Number of Workorders Issued

Allocation Source: Information Technology Department Records

**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 251 Information Technology**

| Receiving Department | Total | IT System Operations | Telecommunications | Customer Service |
|---------------------------------|-----------|----------------------|--------------------|------------------|
| 121 City Clerk | 89,909 | 26,272 | 24,780 | 38,857 |
| 131 City Attorney | 423,802 | 108,180 | 106,409 | 209,213 |
| 141 Civil Service Board | 26,761 | 9,273 | 5,831 | 11,657 |
| 150 City Manager's Office | 127,586 | 41,727 | 43,730 | 42,129 |
| 150.2 Agenda Coordination | 21,394 | 6,182 | 4,373 | 10,839 |
| 160 Finance - Director's Office | 68,146 | 12,363 | 8,746 | 47,037 |
| 161 Finance - General | 210,887 | 77,272 | 49,561 | 84,054 |
| 162 Finance - Treasury | 152,687 | 58,726 | 39,357 | 54,604 |
| 163 Finance - Financial | 6,009 | 0 | 4,373 | 1,636 |
| 171-4 Human Resources | 276,425 | 61,817 | 72,883 | 141,725 |
| 231 Management and Budget | 143,162 | 40,181 | 29,153 | 73,828 |
| 241 GSA - Administration | 254,640 | 92,726 | 122,444 | 39,470 |
| 243 GSA - Miami Riverside | 5,931 | 0 | 0 | 5,931 |
| 244 GSA - Graphics | 10,430 | 0 | 0 | 10,430 |
| 246 GSA - Light Fleet | 19,633 | 0 | 0 | 19,633 |
| 247 GSA - Heavy Fleet | 23,723 | 0 | 0 | 23,723 |
| 251 Information Technology | 1,448,184 | 327,632 | 116,613 | 1,003,939 |
| 261 Procurement | 142,234 | 38,822 | 30,440 | 72,972 |
| 271 Auditor General | 49,052 | 15,191 | 12,816 | 21,045 |
| 301-3 Risk Management | 188,509 | 48,950 | 40,052 | 99,507 |
| 431 Equal Opportunity & | 29,860 | 6,752 | 6,409 | 16,699 |
| 371 Grants Administration | 92,529 | 28,694 | 25,634 | 38,201 |
| 101 MAYOR | 107,743 | 21,943 | 36,847 | 48,953 |
| 111-5 COMMISSIONERS | 559,159 | 146,848 | 201,860 | 210,451 |
| 152 CODE COMPLIANCE | 574,690 | 205,925 | 33,644 | 335,121 |
| 181-9 FIRE-RESCUE | 2,053,809 | 668,411 | 610,388 | 775,010 |
| 190-1 POLICE | 8,304,108 | 6,685,800 | 1,602,067 | 16,241 |
| 201-9 PUBLIC WORKS | 708,489 | 155,288 | 158,605 | 394,596 |
| 211-3 SOLID WASTE | 409,301 | 89,459 | 94,522 | 225,320 |
| 221 DEPT OF REAL ESTATE | 182,664 | 64,140 | 59,277 | 59,247 |
| 242 GSA PROPERTY MNGT | 11,209 | 0 | 0 | 11,209 |
| 245 GSA | 71,142 | 0 | 0 | 71,142 |
| 281-4 BUILDING | 1,366,760 | 403,409 | 150,594 | 812,757 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 251 Information Technology**

| Receiving Department | Total | IT System Operations | Telecommunications | Customer Service |
|----------------------|-------------------|----------------------|--------------------|------------------|
| 291-8 PARKS & | 1,093,190 | 295,384 | 296,383 | 501,423 |
| 342 ZONING | 205,533 | 55,701 | 0 | 149,832 |
| 351-5 PLANNING | 499,881 | 111,402 | 115,349 | 273,130 |
| 381 COMMUNICATIONS | 53,951 | 30,383 | 11,215 | 12,353 |
| 401 CIP | 462,823 | 89,459 | 81,706 | 291,658 |
| 450 HUMAN SERVICES | 259,406 | 21,943 | 38,450 | 199,013 |
| 910 CD-COMMUNITY & | 222,723 | 55,701 | 67,287 | 99,735 |
| 920 CRA - COMMUNITY | 130,317 | 33,758 | 49,665 | 46,894 |
| 930 LIBERTY CITY | 20,850 | 5,063 | 8,010 | 7,777 |
| 940 VIRGINIA KEY | 60,122 | 16,879 | 16,021 | 27,222 |
| 950 CIVILIAN | 40,560 | 10,128 | 16,021 | 14,411 |
| 960 PENSION | 457 | 0 | 0 | 457 |
| 970 COMPONENT UNITS | 62,629 | 16,879 | 0 | 45,750 |
| 980 ND - NON | 22,193 | 0 | 6,409 | 15,784 |
| Direct Billed | 0 | 0 | 0 | 0 |
| Total | 21,295,202 | 10,184,663 | 4,397,924 | 6,712,615 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 261 Procurement**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 2,946,354 | | | 2,946,354 |
| Major Machinery and Equipment | 0 | | | |
| Depreciation | (16,183) | | | |
| Total Deductions: | (16,183) | | | (16,183) |
| Building Depreciation | 6,894 | | 6,894 | |
| Equipment Depreciation | 39,771 | | 39,771 | |
| 131 City Attorney | 125,490 | 57,322 | 182,812 | |
| 141 Civil Service Board | 2,389 | 311 | 2,700 | |
| 150 City Manager's Office | 11,501 | 1,559 | 13,060 | |
| 150.2 Agenda Coordination | 3,275 | 1,056 | 4,331 | |
| 160 Finance - Director's Office | 4,124 | 640 | 4,764 | |
| 161 Finance - General Accounting | 10,959 | 1,629 | 12,588 | |
| 162 Finance - Treasury Management | 4,417 | 372 | 4,789 | |
| 163 Finance - Financial System Services | 4,499 | 383 | 4,882 | |
| 171-4 Human Resources | 22,071 | 2,586 | 24,657 | |
| 243 GSA - Miami Riverside Center | 30,814 | 1,971 | 32,785 | |
| 244 GSA - Graphics | (436) | 24 | (412) | |
| 246 GSA - Light Fleet | (579) | 2 | (577) | |
| 251 Information Technology | 128,480 | 13,754 | 142,234 | |
| 261 Procurement | | 7,680 | 7,680 | |
| 271 Auditor General | | 3,286 | 3,286 | |
| 301-3 Risk Management | | 11,662 | 11,662 | |
| 431 Equal Opportunity & Diversity | | 2,614 | 2,614 | |
| Total Allocated Additions: | 393,669 | 106,851 | 500,520 | 500,520 |
| Total To Be Allocated: | 3,323,840 | 106,851 | | 3,430,691 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 261 Procurement**

| | Total | General & Admin | Purchasing | P-Card & Surplus |
|--|-----------|-----------------|------------|------------------|
| Wages & Benefits | | | | |
| Salaries | 1,689,332 | 270,293 | 1,334,572 | 84,467 |
| Fringe Benefits | 146,966 | 23,515 | 116,103 | 7,348 |
| Other Expense & Cost | | | | |
| Retirement Contribution | 606,000 | 96,960 | 478,740 | 30,300 |
| Life and Health Insurance | 317,000 | 50,720 | 250,430 | 15,850 |
| Workers' Compensation | 33,000 | 5,280 | 26,070 | 1,650 |
| Professional Service | 14,345 | 2,295 | 11,333 | 717 |
| Postage | 99 | 16 | 78 | 5 |
| Rentals and Leases | 2,451 | 392 | 1,936 | 123 |
| Repair and Maintenance | 47,000 | 7,520 | 37,130 | 2,350 |
| Advertising and Relations | 2,799 | 448 | 2,211 | 140 |
| Office Supplies & Minor Equipment | 6,600 | 1,056 | 5,214 | 330 |
| Publications, Subscriptions, & Membershi | 64,579 | 10,333 | 51,017 | 3,229 |
| *Major Machinery and Equipment | 0 | 0 | 0 | 0 |
| Transfer and Others | 0 | 0 | 0 | 0 |
| *Depreciation | 16,183 | 16,183 | 0 | 0 |
| Departmental Totals | | | | |
| Total Expenditures | 2,946,354 | 485,011 | 2,314,834 | 146,509 |
| Deductions | | | | |
| Total Deductions | (16,183) | (16,183) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 2,930,171 | 468,828 | 2,314,834 | 146,509 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 393,669 | 393,669 | 0 | 0 |
| Reallocate Admin Costs | | (862,497) | 811,158 | 51,339 |
| 1st Allocation | 3,323,840 | 0 | 3,125,992 | 197,848 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 261 Procurement**

| | Total | General & Admin | Purchasing | P-Card & Surplus |
|--|-----------|-----------------|------------|------------------|
| Allocation Step 2 | | | | |
| Inbound- All Others | 106,851 | 106,851 | 0 | 0 |
| Reallocate Admin Costs | | (106,851) | 100,491 | 6,360 |
| 2nd Allocation | 106,851 | 0 | 100,491 | 6,360 |
| Total For 00190 261 Procurement | | | | |
| Total Allocated | 3,430,691 | 0 | 3,226,483 | 204,208 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 33 | 0.3731 | 11,664 | | 11,664 | | 11,664 |
| 131 City Attorney | 15 | 0.1696 | 5,302 | | 5,302 | | 5,302 |
| 141 Civil Service Board | 2 | 0.0226 | 707 | | 707 | | 707 |
| 150 City Manager's Office | 85 | 0.9611 | 30,044 | | 30,044 | | 30,044 |
| 150.2 Agenda Coordination | 1 | 0.0113 | 353 | | 353 | | 353 |
| 160 Finance - Director's Office | 63 | 0.7123 | 22,268 | | 22,268 | | 22,268 |
| 161 Finance - General Accounting | 6 | 0.0678 | 2,121 | | 2,121 | | 2,121 |
| 162 Finance - Treasury Management | 52 | 0.5880 | 18,380 | | 18,380 | | 18,380 |
| 171-4 Human Resources | 85 | 0.9611 | 30,044 | | 30,044 | | 30,044 |
| 231 Management and Budget | 28 | 0.3166 | 9,897 | | 9,897 | | 9,897 |
| 241 GSA - Administration | 62 | 0.7010 | 21,914 | | 21,914 | | 21,914 |
| 243 GSA - Miami Riverside Center | 50 | 0.5654 | 17,673 | | 17,673 | | 17,673 |
| 244 GSA - Graphics | 36 | 0.4071 | 12,725 | | 12,725 | | 12,725 |
| 246 GSA - Light Fleet | 274 | 3.0981 | 96,848 | | 96,848 | | 96,848 |
| 247 GSA - Heavy Fleet | 168 | 1.8996 | 59,381 | | 59,381 | | 59,381 |
| 251 Information Technology | 176 | 1.9901 | 62,209 | | 62,209 | | 62,209 |
| 261 Procurement | 19 | 0.2148 | 6,716 | | 6,716 | | 6,716 |
| 271 Auditor General | 26 | 0.2940 | 9,190 | | 9,190 | 340 | 9,530 |
| 301-3 Risk Management | 32 | 0.3618 | 11,311 | | 11,311 | 418 | 11,729 |
| 431 Equal Opportunity & Diversity | 13 | 0.1470 | 4,595 | | 4,595 | 170 | 4,765 |
| 371 Grants Administration | 203 | 2.2953 | 71,752 | | 71,752 | 2,653 | 74,405 |
| 101 MAYOR | 127 | 1.4360 | 44,889 | | 44,889 | 1,660 | 46,549 |
| 111-5 COMMISSIONERS | 561 | 6.3433 | 198,291 | | 198,291 | 7,332 | 205,623 |
| 152 CODE COMPLIANCE | 48 | 0.5427 | 16,966 | | 16,966 | 627 | 17,593 |
| 181-9 FIRE-RESCUE | 1,618 | 18.2951 | 571,896 | | 571,896 | 21,146 | 593,042 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 190-1 POLICE | 1,316 | 14.8801 | 465,152 | | 465,152 | 17,199 | 482,351 |
| 201-9 PUBLIC WORKS | 172 | 1.9448 | 60,795 | | 60,795 | 2,248 | 63,043 |
| 211-3 SOLID WASTE | 230 | 2.6006 | 81,296 | | 81,296 | 3,006 | 84,302 |
| 221 DEPT OF REAL ESTATE & ASSET | 479 | 5.4161 | 169,307 | | 169,307 | 6,260 | 175,567 |
| 242 GSA PROPERTY MNGT | 313 | 3.5391 | 110,633 | | 110,633 | 4,091 | 114,724 |
| 245 GSA COMMUNICATIONS SERVICES | 49 | 0.5540 | 17,319 | | 17,319 | 640 | 17,959 |
| 281-4 BUILDING | 196 | 2.2162 | 69,278 | | 69,278 | 2,562 | 71,840 |
| 291-8 PARKS & RECREATION | 1,590 | 17.9783 | 562,000 | | 562,000 | 20,780 | 582,780 |
| 342 ZONING | 12 | 0.1357 | 4,242 | | 4,242 | 157 | 4,399 |
| 351-5 PLANNING | 25 | 0.2827 | 8,836 | | 8,836 | 327 | 9,163 |
| 381 COMMUNICATIONS | 81 | 0.9159 | 28,630 | | 28,630 | 1,059 | 29,689 |
| 401 CIP | 68 | 0.7689 | 24,035 | | 24,035 | 889 | 24,924 |
| 441 OFFICE OF RESILIENCY AND | 1 | 0.0113 | 353 | | 353 | 13 | 366 |
| 450 HUMAN SERVICES | 121 | 1.3682 | 42,769 | | 42,769 | 1,581 | 44,350 |
| 910 CD-COMMUNITY & ECONOMIC | 52 | 0.5880 | 18,380 | | 18,380 | 680 | 19,060 |
| 920 CRA - COMMUNITY | 35 | 0.3957 | 12,371 | | 12,371 | 457 | 12,828 |
| 930 LIBERTY CITY | 9 | 0.1018 | 3,181 | | 3,181 | 118 | 3,299 |
| 940 VIRGINIA KEY | 241 | 2.7250 | 85,184 | | 85,184 | 3,150 | 88,334 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 51 | 0.5767 | 18,026 | | 18,026 | 667 | 18,693 |
| 980 ND - NON DEPARTMENTAL | 20 | 0.2261 | 7,069 | | 7,069 | 261 | 7,330 |
| SubTotal | 8,844 | 100.0000 | 3,125,992 | | 3,125,992 | 100,491 | 3,226,483 |
| Total | 8,844 | 100.0000 | 3,125,992 | | 3,125,992 | 100,491 | 3,226,483 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 261 Procurement**

Allocation Basis: Number of Purchase Orders

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 45 | 0.9135 | 1,807 | | 1,807 | | 1,807 |
| 131 City Attorney | 105 | 2.1315 | 4,217 | | 4,217 | | 4,217 |
| 150 City Manager's Office | 235 | 4.7706 | 9,439 | | 9,439 | | 9,439 |
| 160 Finance - Director's Office | 18 | 0.3654 | 723 | | 723 | | 723 |
| 171-4 Human Resources | 30 | 0.6090 | 1,205 | | 1,205 | | 1,205 |
| 231 Management and Budget | 273 | 5.5420 | 10,965 | | 10,965 | | 10,965 |
| 241 GSA - Administration | 471 | 9.5615 | 18,917 | | 18,917 | | 18,917 |
| 251 Information Technology | 71 | 1.4413 | 2,852 | | 2,852 | | 2,852 |
| 261 Procurement | 24 | 0.4872 | 964 | | 964 | | 964 |
| 271 Auditor General | 27 | 0.5481 | 1,084 | | 1,084 | 47 | 1,131 |
| 301-3 Risk Management | 245 | 4.9736 | 9,840 | | 9,840 | 426 | 10,266 |
| 371 Grants Administration | 22 | 0.4466 | 884 | | 884 | 38 | 922 |
| 101 MAYOR | 74 | 1.5022 | 2,972 | | 2,972 | 129 | 3,101 |
| 111-5 COMMISSIONERS | 1 | 0.0203 | 40 | | 40 | 2 | 42 |
| 152 CODE COMPLIANCE | 34 | 0.6902 | 1,366 | | 1,366 | 59 | 1,425 |
| 181-9 FIRE-RESCUE | 1,468 | 29.8014 | 58,960 | | 58,960 | 2,555 | 61,515 |
| 190-1 POLICE | 399 | 8.0999 | 16,025 | | 16,025 | 694 | 16,719 |
| 201-9 PUBLIC WORKS | 90 | 1.8270 | 3,615 | | 3,615 | 157 | 3,772 |
| 211-3 SOLID WASTE | 39 | 0.7917 | 1,566 | | 1,566 | 68 | 1,634 |
| 221 DEPT OF REAL ESTATE & ASSET | 175 | 3.5526 | 7,029 | | 7,029 | 305 | 7,334 |
| 281-4 BUILDING | 121 | 2.4564 | 4,860 | | 4,860 | 211 | 5,071 |
| 291-8 PARKS & RECREATION | 440 | 8.9322 | 17,672 | | 17,672 | 766 | 18,438 |
| 351-5 PLANNING | 37 | 0.7511 | 1,486 | | 1,486 | 64 | 1,550 |
| 381 COMMUNICATIONS | 107 | 2.1721 | 4,298 | | 4,298 | 186 | 4,484 |
| 401 CIP | 55 | 1.1165 | 2,209 | | 2,209 | 96 | 2,305 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 450 HUMAN SERVICES | 213 | 4.3240 | 8,555 | | 8,555 | 371 | 8,926 |
| 910 CD-COMMUNITY & ECONOMIC | 18 | 0.3654 | 723 | | 723 | 31 | 754 |
| 920 CRA - COMMUNITY | 30 | 0.6090 | 1,205 | | 1,205 | 52 | 1,257 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 59 | 1.1977 | 2,370 | | 2,370 | 103 | 2,473 |
| SubTotal | 4,926 | 100.0000 | 197,848 | | 197,848 | 6,360 | 204,208 |
| Total | 4,926 | 100.0000 | 197,848 | | 197,848 | 6,360 | 204,208 |

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

Allocation Source: Procurement Department



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .5 - Allocation Summary
For Department 261 Procurement**

| Receiving Department | Total | Purchasing | P-Card & Surplus |
|---------------------------------|---------|------------|------------------|
| 121 City Clerk | 13,471 | 11,664 | 1,807 |
| 131 City Attorney | 9,519 | 5,302 | 4,217 |
| 141 Civil Service Board | 707 | 707 | 0 |
| 150 City Manager's Office | 39,483 | 30,044 | 9,439 |
| 150.2 Agenda Coordination | 353 | 353 | 0 |
| 160 Finance - Director's Office | 22,991 | 22,268 | 723 |
| 161 Finance - General | 2,121 | 2,121 | 0 |
| 162 Finance - Treasury | 18,380 | 18,380 | 0 |
| 171-4 Human Resources | 31,249 | 30,044 | 1,205 |
| 231 Management and Budget | 20,862 | 9,897 | 10,965 |
| 241 GSA - Administration | 40,831 | 21,914 | 18,917 |
| 243 GSA - Miami Riverside | 17,673 | 17,673 | 0 |
| 244 GSA - Graphics | 12,725 | 12,725 | 0 |
| 246 GSA - Light Fleet | 96,848 | 96,848 | 0 |
| 247 GSA - Heavy Fleet | 59,381 | 59,381 | 0 |
| 251 Information Technology | 65,061 | 62,209 | 2,852 |
| 261 Procurement | 7,680 | 6,716 | 964 |
| 271 Auditor General | 10,661 | 9,530 | 1,131 |
| 301-3 Risk Management | 21,995 | 11,729 | 10,266 |
| 431 Equal Opportunity & | 4,765 | 4,765 | 0 |
| 371 Grants Administration | 75,327 | 74,405 | 922 |
| 101 MAYOR | 49,650 | 46,549 | 3,101 |
| 111-5 COMMISSIONERS | 205,665 | 205,623 | 42 |
| 152 CODE COMPLIANCE | 19,018 | 17,593 | 1,425 |
| 181-9 FIRE-RESCUE | 654,557 | 593,042 | 61,515 |
| 190-1 POLICE | 499,070 | 482,351 | 16,719 |
| 201-9 PUBLIC WORKS | 66,815 | 63,043 | 3,772 |
| 211-3 SOLID WASTE | 85,936 | 84,302 | 1,634 |
| 221 DEPT OF REAL ESTATE | 182,901 | 175,567 | 7,334 |
| 242 GSA PROPERTY MNGT | 114,724 | 114,724 | 0 |
| 245 GSA | 17,959 | 17,959 | 0 |
| 281-4 BUILDING | 76,911 | 71,840 | 5,071 |
| 291-8 PARKS & | 601,218 | 582,780 | 18,438 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 261 Procurement**

| Receiving Department | Total | Purchasing | P-Card & Surplus |
|--------------------------|------------------|------------------|------------------|
| 342 ZONING | 4,399 | 4,399 | 0 |
| 351-5 PLANNING | 10,713 | 9,163 | 1,550 |
| 381 COMMUNICATIONS | 34,173 | 29,689 | 4,484 |
| 401 CIP | 27,229 | 24,924 | 2,305 |
| 441 OFFICE OF RESILIENCY | 366 | 366 | 0 |
| 450 HUMAN SERVICES | 53,276 | 44,350 | 8,926 |
| 910 CD-COMMUNITY & | 19,814 | 19,060 | 754 |
| 920 CRA - COMMUNITY | 14,085 | 12,828 | 1,257 |
| 930 LIBERTY CITY | 3,299 | 3,299 | 0 |
| 940 VIRGINIA KEY | 88,334 | 88,334 | 0 |
| 950 CIVILIAN | 21,166 | 18,693 | 2,473 |
| 980 ND - NON | 7,330 | 7,330 | 0 |
| Direct Billed | 0 | 0 | 0 |
| Total | 3,430,691 | 3,226,483 | 204,208 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 271 Auditor General**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,372,319 | | | 1,372,319 |
| Major Machinery and Equipment | 0 | | | |
| Depreciation | (4,644) | | | |
| Total Deductions: | (4,644) | | | (4,644) |
| Building Depreciation | 13,574 | | 13,574 | |
| Equipment Depreciation | 11,412 | | 11,412 | |
| 131 City Attorney | 21,390 | 9,771 | 31,161 | |
| 141 Civil Service Board | 1,006 | 131 | 1,137 | |
| 150 City Manager's Office | 4,842 | 656 | 5,498 | |
| 160 Finance - Director's Office | 1,736 | 269 | 2,005 | |
| 161 Finance - General Accounting | 7,026 | 1,042 | 8,068 | |
| 162 Finance - Treasury Management | 4,574 | 386 | 4,960 | |
| 163 Finance - Financial System Services | 2,077 | 176 | 2,253 | |
| 171-4 Human Resources | 8,501 | 997 | 9,498 | |
| 243 GSA - Miami Riverside Center | 61,363 | 3,870 | 65,233 | |
| 251 Information Technology | 44,385 | 4,667 | 49,052 | |
| 261 Procurement | 10,274 | 387 | 10,661 | |
| 271 Auditor General | | 1,611 | 1,611 | |
| 301-3 Risk Management | | 4,898 | 4,898 | |
| 431 Equal Opportunity & Diversity | | 1,101 | 1,101 | |
| Total Allocated Additions: | 192,160 | 29,962 | 222,122 | 222,122 |
| Total To Be Allocated: | 1,559,835 | 29,962 | | 1,589,797 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 271 Auditor General**

| | Total | General & Admin | Internal Audits |
|--|-----------|-----------------|-----------------|
| Wages & Benefits | | | |
| Salaries | 828,196 | 0 | 828,196 |
| Fringe Benefits | 74,404 | 0 | 74,404 |
| Other Expense & Cost | | | |
| Retirement Contribution | 274,000 | 0 | 274,000 |
| Life and Health Insurance | 131,000 | 0 | 131,000 |
| Workers' Compensation | 16,000 | 0 | 16,000 |
| Professional Service | 11,451 | 0 | 11,451 |
| Rentals and Leases | 684 | 0 | 684 |
| Repair and Maintenance | 22,000 | 0 | 22,000 |
| Office Supplies & Minor Equipment | 4,485 | 0 | 4,485 |
| Publications, Subscriptions, & Membershi | 5,455 | 0 | 5,455 |
| *Major Machinery and Equipment | 0 | 0 | 0 |
| *Depreciation | 4,644 | 4,644 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 1,372,319 | 4,644 | 1,367,675 |
| Deductions | | | |
| Total Deductions | (4,644) | (4,644) | 0 |
| Functional Cost | | | |
| Functional Cost | 1,367,675 | 0 | 1,367,675 |
| Allocation Step 1 | | | |
| Inbound- All Others | 192,160 | 192,160 | 0 |
| Reallocate Admin Costs | | (192,160) | 192,160 |
| 1st Allocation | 1,559,835 | 0 | 1,559,835 |
| Allocation Step 2 | | | |
| Inbound- All Others | 29,962 | 29,962 | 0 |
| Reallocate Admin Costs | | (29,962) | 29,962 |
| 2nd Allocation | 29,962 | 0 | 29,962 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 271 Auditor General**

| | Total | General & Admin | Internal Audits |
|-------------------------------------|-----------|-----------------|-----------------|
| Total For 00200 271 Auditor General | | | |
| Total Allocated | 1,589,797 | 0 | 1,589,797 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 1,063,742 | 0.1327 | 2,069 | | 2,069 | | 2,069 |
| 131 City Attorney | 6,150,627 | 0.7671 | 11,965 | | 11,965 | | 11,965 |
| 141 Civil Service Board | 310,317 | 0.0387 | 604 | | 604 | | 604 |
| 150 City Manager's Office | 1,724,133 | 0.2150 | 3,354 | | 3,354 | | 3,354 |
| 150.2 Agenda Coordination | 207,492 | 0.0259 | 404 | | 404 | | 404 |
| 160 Finance - Director's Office | 945,706 | 0.1179 | 1,840 | | 1,840 | | 1,840 |
| 161 Finance - General Accounting | 2,229,713 | 0.2781 | 4,338 | | 4,338 | | 4,338 |
| 162 Finance - Treasury Management | 2,118,663 | 0.2642 | 4,122 | | 4,122 | | 4,122 |
| 163 Finance - Financial System Services | 155,086 | 0.0193 | 302 | | 302 | | 302 |
| 171-4 Human Resources | 2,918,947 | 0.3640 | 5,678 | | 5,678 | | 5,678 |
| 231 Management and Budget | 1,776,312 | 0.2215 | 3,456 | | 3,456 | | 3,456 |
| 241 GSA - Administration | 646,612 | 0.0806 | 1,258 | | 1,258 | | 1,258 |
| 243 GSA - Miami Riverside Center | 455,390 | 0.0568 | 886 | | 886 | | 886 |
| 244 GSA - Graphics | 326,600 | 0.0407 | 635 | | 635 | | 635 |
| 246 GSA - Light Fleet | 2,162,835 | 0.2697 | 4,208 | | 4,208 | | 4,208 |
| 247 GSA - Heavy Fleet | 2,168,565 | 0.2705 | 4,219 | | 4,219 | | 4,219 |
| 251 Information Technology | 9,305,249 | 1.1605 | 18,102 | | 18,102 | | 18,102 |
| 261 Procurement | 1,689,332 | 0.2107 | 3,286 | | 3,286 | | 3,286 |
| 271 Auditor General | 828,196 | 0.1033 | 1,611 | | 1,611 | | 1,611 |
| 301-3 Risk Management | 1,723,002 | 0.2149 | 3,352 | | 3,352 | 68 | 3,420 |
| 431 Equal Opportunity & Diversity | 311,418 | 0.0388 | 606 | | 606 | 12 | 618 |
| 371 Grants Administration | 927,236 | 0.1156 | 1,804 | | 1,804 | 36 | 1,840 |
| 101 MAYOR | 2,277,067 | 0.2840 | 4,430 | | 4,430 | 89 | 4,519 |
| 111-5 COMMISSIONERS | 6,138,845 | 0.7656 | 11,942 | | 11,942 | 241 | 12,183 |
| 152 CODE COMPLIANCE | 8,651,690 | 1.0790 | 16,831 | | 16,831 | 339 | 17,170 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 192,915,460 | 24.0599 | 375,295 | | 375,295 | 7,559 | 382,854 |
| 190-1 POLICE | 276,475,719 | 34.4817 | 537,850 | | 537,850 | 10,837 | 548,687 |
| 201-9 PUBLIC WORKS | 49,412,563 | 6.1626 | 96,127 | | 96,127 | 1,936 | 98,063 |
| 211-3 SOLID WASTE | 37,680,581 | 4.6994 | 73,303 | | 73,303 | 1,477 | 74,780 |
| 221 DEPT OF REAL ESTATE & ASSET | 17,100,413 | 2.1327 | 33,267 | | 33,267 | 670 | 33,937 |
| 242 GSA PROPERTY MNGT | 5,293,293 | 0.6602 | 10,298 | | 10,298 | 207 | 10,505 |
| 245 GSA COMMUNICATIONS SERVICES | 1,455,298 | 0.1815 | 2,831 | | 2,831 | 57 | 2,888 |
| 281-4 BUILDING | 20,733,933 | 2.5859 | 40,336 | | 40,336 | 812 | 41,148 |
| 291-8 PARKS & RECREATION | 50,139,961 | 6.2533 | 97,542 | | 97,542 | 1,965 | 99,507 |
| 342 ZONING | 4,358,723 | 0.5436 | 8,479 | | 8,479 | 171 | 8,650 |
| 351-5 PLANNING | 5,590,649 | 0.6973 | 10,876 | | 10,876 | 219 | 11,095 |
| 381 COMMUNICATIONS | 1,865,758 | 0.2327 | 3,630 | | 3,630 | 73 | 3,703 |
| 401 CIP | 4,861,350 | 0.6063 | 9,457 | | 9,457 | 190 | 9,647 |
| 450 HUMAN SERVICES | 13,866,448 | 1.7294 | 26,976 | | 26,976 | 543 | 27,519 |
| 910 CD-COMMUNITY & ECONOMIC | 6,595,258 | 0.8225 | 12,830 | | 12,830 | 258 | 13,088 |
| 920 CRA - COMMUNITY | 26,986,601 | 3.3657 | 52,499 | | 52,499 | 1,057 | 53,556 |
| 930 LIBERTY CITY | 464,293 | 0.0579 | 903 | | 903 | 18 | 921 |
| 940 VIRGINIA KEY | 1,003,739 | 0.1252 | 1,953 | | 1,953 | 39 | 1,992 |
| 980 ND - NON DEPARTMENTAL | 27,799,585 | 3.4671 | 54,081 | | 54,081 | 1,089 | 55,170 |
| SubTotal | 801,812,400 | 100.0000 | 1,559,835 | | 1,559,835 | 29,962 | 1,589,797 |
| Total | 801,812,400 | 100.0000 | 1,559,835 | | 1,559,835 | 29,962 | 1,589,797 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .4 - Detail Activity Allocations
For Department 271 Auditor General**

Allocation Basis: Expenditures Excluding Disallowed Charges

Allocation Source: Finance Department - Oracle FY20 Trial Balance

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

| Receiving Department | Total | Internal Audits |
|---------------------------------|---------|-----------------|
| 121 City Clerk | 2,069 | 2,069 |
| 131 City Attorney | 11,965 | 11,965 |
| 141 Civil Service Board | 604 | 604 |
| 150 City Manager's Office | 3,354 | 3,354 |
| 150.2 Agenda Coordination | 404 | 404 |
| 160 Finance - Director's Office | 1,840 | 1,840 |
| 161 Finance - General | 4,338 | 4,338 |
| 162 Finance - Treasury | 4,122 | 4,122 |
| 163 Finance - Financial | 302 | 302 |
| 171-4 Human Resources | 5,678 | 5,678 |
| 231 Management and Budget | 3,456 | 3,456 |
| 241 GSA - Administration | 1,258 | 1,258 |
| 243 GSA - Miami Riverside | 886 | 886 |
| 244 GSA - Graphics | 635 | 635 |
| 246 GSA - Light Fleet | 4,208 | 4,208 |
| 247 GSA - Heavy Fleet | 4,219 | 4,219 |
| 251 Information Technology | 18,102 | 18,102 |
| 261 Procurement | 3,286 | 3,286 |
| 271 Auditor General | 1,611 | 1,611 |
| 301-3 Risk Management | 3,420 | 3,420 |
| 431 Equal Opportunity & | 618 | 618 |
| 371 Grants Administration | 1,840 | 1,840 |
| 101 MAYOR | 4,519 | 4,519 |
| 111-5 COMMISSIONERS | 12,183 | 12,183 |
| 152 CODE COMPLIANCE | 17,170 | 17,170 |
| 181-9 FIRE-RESCUE | 382,854 | 382,854 |
| 190-1 POLICE | 548,687 | 548,687 |
| 201-9 PUBLIC WORKS | 98,063 | 98,063 |
| 211-3 SOLID WASTE | 74,780 | 74,780 |
| 221 DEPT OF REAL ESTATE | 33,937 | 33,937 |
| 242 GSA PROPERTY MNGT | 10,505 | 10,505 |
| 245 GSA | 2,888 | 2,888 |
| 281-4 BUILDING | 41,148 | 41,148 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 271 Auditor General**

| Receiving Department | Total | Internal Audits |
|----------------------|------------------|------------------|
| 291-8 PARKS & | 99,507 | 99,507 |
| 342 ZONING | 8,650 | 8,650 |
| 351-5 PLANNING | 11,095 | 11,095 |
| 381 COMMUNICATIONS | 3,703 | 3,703 |
| 401 CIP | 9,647 | 9,647 |
| 450 HUMAN SERVICES | 27,519 | 27,519 |
| 910 CD-COMMUNITY & | 13,088 | 13,088 |
| 920 CRA - COMMUNITY | 53,556 | 53,556 |
| 930 LIBERTY CITY | 921 | 921 |
| 940 VIRGINIA KEY | 1,992 | 1,992 |
| 980 ND - NON | 55,170 | 55,170 |
| Direct Billed | 0 | 0 |
| Total | 1,589,797 | 1,589,797 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 301-3 Risk Management

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|------------|
| Expenditures Per Financial Statement: | 3,608,931 | | | 3,608,931 |
| Major Machinery and Equipment | (132,185) | | | |
| Depreciation | (4,384) | | | |
| Total Deductions: | (136,569) | | | (136,569) |
| Building Depreciation | 7,646 | | 7,646 | |
| Equipment Depreciation | 10,070 | | 10,070 | |
| 131 City Attorney | 63,152 | 28,847 | 91,999 | |
| 141 Civil Service Board | 2,389 | 311 | 2,700 | |
| 150 City Manager's Office | 11,501 | 1,559 | 13,060 | |
| 150.2 Agenda Coordination | 4,912 | 1,583 | 6,495 | |
| 160 Finance - Director's Office | 4,124 | 640 | 4,764 | |
| 161 Finance - General Accounting | 27,999 | 4,143 | 32,142 | |
| 162 Finance - Treasury Management | 37,095 | 3,088 | 40,183 | |
| 163 Finance - Financial System Services | 4,275 | 354 | 4,629 | |
| 171-4 Human Resources | 22,216 | 2,603 | 24,819 | |
| 231 Management and Budget | 20,739 | 518 | 21,257 | |
| 243 GSA - Miami Riverside Center | 35,655 | 2,474 | 38,129 | |
| 244 GSA - Graphics | 3,254 | 146 | 3,400 | |
| 246 GSA - Light Fleet | (1,915) | 1 | (1,914) | |
| 251 Information Technology | 170,222 | 18,287 | 188,509 | |
| 261 Procurement | 21,151 | 844 | 21,995 | |
| 271 Auditor General | 3,352 | 68 | 3,420 | |
| 301-3 Risk Management | | 12,107 | 12,107 | |
| 431 Equal Opportunity & Diversity | | 2,614 | 2,614 | |
| Total Allocated Additions: | 447,837 | 80,187 | 528,024 | 528,024 |
| Total To Be Allocated: | 3,920,199 | 80,187 | | 4,000,386 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

| | Total | General & Admin | Workers' Compensation | Group Insurance | Auto Insurance |
|--|------------|-----------------|-----------------------|-----------------|----------------|
| Wages & Benefits | | | | | |
| Salaries | 1,723,002 | 0 | 396,290 | 1,085,492 | 34,460 |
| Fringe Benefits | 143,745 | 0 | 33,061 | 90,559 | 2,875 |
| Other Expense & Cost | | | | | |
| Retirement Contribution | 608,000 | 0 | 139,840 | 383,040 | 12,160 |
| Life and Health Insurance | 355,000 | 0 | 81,650 | 223,650 | 7,100 |
| Workers' Compensation | 35,000 | 0 | 8,050 | 22,050 | 700 |
| Unemployment Compensation | 104,587 | 0 | 24,055 | 65,889 | 2,092 |
| Professional Service | 363,002 | 0 | 83,490 | 228,692 | 7,260 |
| Travel and Per Diem | 1,203 | 0 | 277 | 758 | 24 |
| Postage | 5,229 | 0 | 1,203 | 3,293 | 105 |
| Rentals and Leases | 1,659 | 0 | 382 | 1,045 | 33 |
| Insurance | 10,837 | 0 | 2,493 | 6,826 | 217 |
| Repair and Maintenance | 52,000 | 0 | 11,960 | 32,760 | 1,040 |
| Other Current Charges | 98 | 0 | 23 | 61 | 2 |
| Office Supplies & Minor Equipment | 60,914 | 0 | 14,010 | 38,377 | 1,218 |
| Publications, Subscriptions, & Membershi | 8,086 | 0 | 1,860 | 5,093 | 162 |
| *Major Machinery and Equipment | 132,185 | 132,185 | 0 | 0 | 0 |
| *Depreciation | 4,384 | 4,384 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 3,608,931 | 136,569 | 798,644 | 2,187,585 | 69,448 |
| Deductions | | | | | |
| Total Deductions | (136,569) | (136,569) | 0 | 0 | 0 |
| Functional Cost | 3,472,362 | 0 | 798,644 | 2,187,585 | 69,448 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 447,837 | 447,837 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (447,837) | 103,003 | 282,136 | 8,957 |
| 1st Allocation | 3,920,199 | 0 | 901,647 | 2,469,721 | 78,405 |

**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 301-3 Risk Management**

| | Total | General & Admin | Workers' Compensation | Group Insurance | Auto Insurance |
|--|-----------|-----------------|-----------------------|-----------------|----------------|
| Allocation Step 2 | | | | | |
| Inbound- All Others | 80,187 | 80,187 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (80,187) | 18,443 | 50,517 | 1,604 |
| 2nd Allocation | 80,187 | 0 | 18,443 | 50,517 | 1,604 |
| Total For 00210 301-3 Risk Management | | | | | |
| Total Allocated | 4,000,386 | 0 | 920,090 | 2,520,238 | 80,009 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 301-3 Risk Management**

| | General Liability Ins | Police Tort Liability |
|--|-----------------------|-----------------------|
| Wages & Benefits | | |
| Salaries | 172,300 | 34,460 |
| Fringe Benefits | 14,375 | 2,875 |
| Other Expense & Cost | | |
| Retirement Contribution | 60,800 | 12,160 |
| Life and Health Insurance | 35,500 | 7,100 |
| Workers' Compensation | 3,500 | 700 |
| Unemployment Compensation | 10,459 | 2,092 |
| Professional Service | 36,300 | 7,260 |
| Travel and Per Diem | 120 | 24 |
| Postage | 523 | 105 |
| Rentals and Leases | 166 | 33 |
| Insurance | 1,084 | 217 |
| Repair and Maintenance | 5,200 | 1,040 |
| Other Current Charges | 10 | 2 |
| Office Supplies & Minor Equipment | 6,091 | 1,218 |
| Publications, Subscriptions, & Membershi | 809 | 162 |
| *Major Machinery and Equipment | 0 | 0 |
| *Depreciation | 0 | 0 |
| Departmental Totals | | |
| Total Expenditures | 347,237 | 69,448 |
| Deductions | | |
| Total Deductions | 0 | 0 |
| Functional Cost | 347,237 | 69,448 |
| Allocation Step 1 | | |
| Inbound- All Others | 0 | 0 |
| Reallocate Admin Costs | 44,784 | 8,957 |
| 1st Allocation | 392,021 | 78,405 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 8,019 | 1,604 |
| 2nd Allocation | 8,019 | 1,604 |
| Total For 00210 301-3 Risk Management | | |
| Total Allocated | 400,040 | 80,009 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 198 | 0.0013 | 11 | | 11 | | 11 |
| 131 City Attorney | 44 | 0.0003 | 3 | | 3 | | 3 |
| 160 Finance - Director's Office | 2,859 | 0.0184 | 166 | | 166 | | 166 |
| 171-4 Human Resources | 7,761 | 0.0499 | 450 | | 450 | | 450 |
| 241 GSA - Administration | 524,602 | 3.3729 | 30,412 | | 30,412 | | 30,412 |
| 251 Information Technology | 1,206 | 0.0078 | 70 | | 70 | | 70 |
| 301-3 Risk Management | 7,670 | 0.0493 | 445 | | 445 | | 445 |
| 111-5 COMMISSIONERS | 3,170 | 0.0204 | 184 | | 184 | 4 | 188 |
| 152 CODE COMPLIANCE | 222,189 | 1.4286 | 12,880 | | 12,880 | 273 | 13,153 |
| 181-9 FIRE-RESCUE | 4,365,437 | 28.0673 | 253,068 | | 253,068 | 5,364 | 258,432 |
| 190-1 POLICE | 8,520,964 | 54.7849 | 493,967 | | 493,967 | 10,471 | 504,438 |
| 201-9 PUBLIC WORKS | 222,792 | 1.4324 | 12,915 | | 12,915 | 274 | 13,189 |
| 211-3 SOLID WASTE | 1,242,919 | 7.9913 | 72,053 | | 72,053 | 1,527 | 73,580 |
| 221 DEPT OF REAL ESTATE & ASSET | 10,666 | 0.0686 | 618 | | 618 | 13 | 631 |
| 281-4 BUILDING | 51,295 | 0.3298 | 2,974 | | 2,974 | 63 | 3,037 |
| 291-8 PARKS & RECREATION | 363,919 | 2.3398 | 21,097 | | 21,097 | 447 | 21,544 |
| 342 ZONING | 2,305 | 0.0148 | 134 | | 134 | 3 | 137 |
| 401 CIP | 359 | 0.0023 | 21 | | 21 | | 21 |
| 910 CD-COMMUNITY & ECONOMIC | 3,095 | 0.0199 | 179 | | 179 | 4 | 183 |
| SubTotal | 15,553,450 | 100.0000 | 901,647 | | 901,647 | 18,443 | 920,090 |
| Total | 15,553,450 | 100.0000 | 901,647 | | 901,647 | 18,443 | 920,090 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 6,341 | | 6,341 | | 6,341 |
| 131 City Attorney | 52 | 1.1125 | 27,477 | | 27,477 | | 27,477 |
| 141 Civil Service Board | 4 | 0.0856 | 2,114 | | 2,114 | | 2,114 |
| 150 City Manager's Office | 11 | 0.2353 | 5,812 | | 5,812 | | 5,812 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 1,585 | | 1,585 | | 1,585 |
| 160 Finance - Director's Office | 10 | 0.2140 | 5,284 | | 5,284 | | 5,284 |
| 161 Finance - General Accounting | 25 | 0.5349 | 13,210 | | 13,210 | | 13,210 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 13,210 | | 13,210 | | 13,210 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 528 | | 528 | | 528 |
| 171-4 Human Resources | 36 | 0.7702 | 19,022 | | 19,022 | | 19,022 |
| 231 Management and Budget | 20 | 0.4279 | 10,568 | | 10,568 | | 10,568 |
| 241 GSA - Administration | 7 | 0.1498 | 3,699 | | 3,699 | | 3,699 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 4,227 | | 4,227 | | 4,227 |
| 244 GSA - Graphics | 5 | 0.1070 | 2,642 | | 2,642 | | 2,642 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 17,437 | | 17,437 | | 17,437 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 17,437 | | 17,437 | | 17,437 |
| 251 Information Technology | 76 | 1.6260 | 40,158 | | 40,158 | | 40,158 |
| 261 Procurement | 19 | 0.4065 | 10,040 | | 10,040 | | 10,040 |
| 271 Auditor General | 8 | 0.1712 | 4,227 | | 4,227 | | 4,227 |
| 301-3 Risk Management | 19 | 0.4065 | 10,040 | | 10,040 | | 10,040 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 1,585 | | 1,585 | 36 | 1,621 |
| 371 Grants Administration | 8 | 0.1712 | 4,227 | | 4,227 | 95 | 4,322 |
| 101 MAYOR | 19 | 0.4065 | 10,040 | | 10,040 | 225 | 10,265 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 34,874 | | 34,874 | 781 | 35,655 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 34,346 | | 34,346 | 770 | 35,116 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 459,704 | | 459,704 | 10,300 | 470,004 |
| 190-1 POLICE | 1,708 | 36.5424 | 902,499 | | 902,499 | 20,220 | 922,719 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 70,805 | | 70,805 | 1,586 | 72,391 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 124,173 | | 124,173 | 2,782 | 126,955 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 22,721 | | 22,721 | 509 | 23,230 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 20,079 | | 20,079 | 450 | 20,529 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 4,227 | | 4,227 | 95 | 4,322 |
| 281-4 BUILDING | 119 | 2.5460 | 62,879 | | 62,879 | 1,409 | 64,288 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 373,047 | | 373,047 | 8,358 | 381,405 |
| 342 ZONING | 26 | 0.5563 | 13,738 | | 13,738 | 308 | 14,046 |
| 351-5 PLANNING | 36 | 0.7702 | 19,022 | | 19,022 | 426 | 19,448 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 4,756 | | 4,756 | 107 | 4,863 |
| 401 CIP | 40 | 0.8558 | 21,136 | | 21,136 | 474 | 21,610 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 41,215 | | 41,215 | 923 | 42,138 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 20,079 | | 20,079 | 450 | 20,529 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 3,170 | | 3,170 | 71 | 3,241 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 6,341 | | 6,341 | 142 | 6,483 |
| SubTotal | 4,674 | 100.0000 | 2,469,721 | | 2,469,721 | 50,517 | 2,520,238 |
| Total | 4,674 | 100.0000 | 2,469,721 | | 2,469,721 | 50,517 | 2,520,238 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.0702 | 55 | | 55 | | 55 |
| 150 City Manager's Office | 1 | 0.0351 | 28 | | 28 | | 28 |
| 246 GSA - Light Fleet | 94 | 3.2994 | 2,587 | | 2,587 | | 2,587 |
| 247 GSA - Heavy Fleet | 16 | 0.5616 | 440 | | 440 | | 440 |
| 251 Information Technology | 7 | 0.2457 | 193 | | 193 | | 193 |
| 261 Procurement | 1 | 0.0351 | 28 | | 28 | | 28 |
| 301-3 Risk Management | 1 | 0.0351 | 28 | | 28 | | 28 |
| 101 MAYOR | 3 | 0.1053 | 83 | | 83 | 2 | 85 |
| 111-5 COMMISSIONERS | 25 | 0.8775 | 688 | | 688 | 15 | 703 |
| 152 CODE COMPLIANCE | 64 | 2.2464 | 1,761 | | 1,761 | 38 | 1,799 |
| 181-9 FIRE-RESCUE | 207 | 7.2657 | 5,697 | | 5,697 | 122 | 5,819 |
| 190-1 POLICE | 1,680 | 58.9681 | 46,231 | | 46,231 | 988 | 47,219 |
| 201-9 PUBLIC WORKS | 192 | 6.7392 | 5,284 | | 5,284 | 113 | 5,397 |
| 211-3 SOLID WASTE | 237 | 8.3187 | 6,522 | | 6,522 | 139 | 6,661 |
| 221 DEPT OF REAL ESTATE & ASSET | 13 | 0.4563 | 358 | | 358 | 8 | 366 |
| 242 GSA PROPERTY MNGT | 11 | 0.3861 | 303 | | 303 | 6 | 309 |
| 281-4 BUILDING | 78 | 2.7378 | 2,147 | | 2,147 | 46 | 2,193 |
| 291-8 PARKS & RECREATION | 162 | 5.6862 | 4,458 | | 4,458 | 95 | 4,553 |
| 351-5 PLANNING | 2 | 0.0702 | 55 | | 55 | 1 | 56 |
| 381 COMMUNICATIONS | 7 | 0.2457 | 193 | | 193 | 4 | 197 |
| 401 CIP | 14 | 0.4914 | 385 | | 385 | 8 | 393 |
| 450 HUMAN SERVICES | 24 | 0.8424 | 660 | | 660 | 14 | 674 |
| 910 CD-COMMUNITY & ECONOMIC | 5 | 0.1755 | 138 | | 138 | 3 | 141 |
| 920 CRA - COMMUNITY | 2 | 0.0702 | 55 | | 55 | 1 | 56 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 1 | 0.0351 | 28 | | 28 | 1 | 29 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .4 - Detail Activity Allocations
 For Department 301-3 Risk Management**

Activity - Auto Insurance

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Total Alloc - Step1 | Total Alloc - Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|---------------------|---------------------|------------------|
| SubTotal | 2,849 | 100.0000 | 78,405 | | 78,405 | 1,604 | 80,009 |
| Total | 2,849 | 100.0000 | 78,405 | | 78,405 | 1,604 | 80,009 |

Allocation Basis: Number of Insured Vehicles by Department

Allocation Source: General Services Administration Fleet



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 1,006 | | 1,006 | | 1,006 |
| 131 City Attorney | 52 | 1.1125 | 4,361 | | 4,361 | | 4,361 |
| 141 Civil Service Board | 4 | 0.0856 | 335 | | 335 | | 335 |
| 150 City Manager's Office | 11 | 0.2353 | 923 | | 923 | | 923 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 252 | | 252 | | 252 |
| 160 Finance - Director's Office | 10 | 0.2140 | 839 | | 839 | | 839 |
| 161 Finance - General Accounting | 25 | 0.5349 | 2,097 | | 2,097 | | 2,097 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 2,097 | | 2,097 | | 2,097 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 84 | | 84 | | 84 |
| 171-4 Human Resources | 36 | 0.7702 | 3,019 | | 3,019 | | 3,019 |
| 231 Management and Budget | 20 | 0.4279 | 1,677 | | 1,677 | | 1,677 |
| 241 GSA - Administration | 7 | 0.1498 | 587 | | 587 | | 587 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 671 | | 671 | | 671 |
| 244 GSA - Graphics | 5 | 0.1070 | 419 | | 419 | | 419 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 2,768 | | 2,768 | | 2,768 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 2,768 | | 2,768 | | 2,768 |
| 251 Information Technology | 76 | 1.6260 | 6,374 | | 6,374 | | 6,374 |
| 261 Procurement | 19 | 0.4065 | 1,594 | | 1,594 | | 1,594 |
| 271 Auditor General | 8 | 0.1712 | 671 | | 671 | | 671 |
| 301-3 Risk Management | 19 | 0.4065 | 1,594 | | 1,594 | | 1,594 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 252 | | 252 | 6 | 258 |
| 371 Grants Administration | 8 | 0.1712 | 671 | | 671 | 15 | 686 |
| 101 MAYOR | 19 | 0.4065 | 1,594 | | 1,594 | 36 | 1,630 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 5,536 | | 5,536 | 124 | 5,660 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 5,452 | | 5,452 | 122 | 5,574 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 72,969 | | 72,969 | 1,635 | 74,604 |
| 190-1 POLICE | 1,708 | 36.5424 | 143,254 | | 143,254 | 3,208 | 146,462 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 11,239 | | 11,239 | 252 | 11,491 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 19,710 | | 19,710 | 442 | 20,152 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 3,607 | | 3,607 | 81 | 3,688 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 3,187 | | 3,187 | 71 | 3,258 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 671 | | 671 | 15 | 686 |
| 281-4 BUILDING | 119 | 2.5460 | 9,981 | | 9,981 | 224 | 10,205 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 59,214 | | 59,214 | 1,327 | 60,541 |
| 342 ZONING | 26 | 0.5563 | 2,181 | | 2,181 | 49 | 2,230 |
| 351-5 PLANNING | 36 | 0.7702 | 3,019 | | 3,019 | 68 | 3,087 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 755 | | 755 | 17 | 772 |
| 401 CIP | 40 | 0.8558 | 3,355 | | 3,355 | 75 | 3,430 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 6,542 | | 6,542 | 147 | 6,689 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 3,187 | | 3,187 | 71 | 3,258 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 503 | | 503 | 11 | 514 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 1,006 | | 1,006 | 23 | 1,029 |
| SubTotal | 4,674 | 100.0000 | 392,021 | | 392,021 | 8,019 | 400,040 |
| Total | 4,674 | 100.0000 | 392,021 | | 392,021 | 8,019 | 400,040 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 78,405 | | 78,405 | 1,604 | 80,009 |
| SubTotal | 100 | 100.0000 | 78,405 | | 78,405 | 1,604 | 80,009 |
| Total | 100 | 100.0000 | 78,405 | | 78,405 | 1,604 | 80,009 |

Allocation Basis: Direct Bill to Police

Allocation Source: Risk Management Records



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 7,358 | 11 | 6,341 | 0 | 1,006 | 0 |
| 131 City Attorney | 31,896 | 3 | 27,477 | 55 | 4,361 | 0 |
| 141 Civil Service Board | 2,449 | 0 | 2,114 | 0 | 335 | 0 |
| 150 City Manager's Office | 6,763 | 0 | 5,812 | 28 | 923 | 0 |
| 150.2 Agenda Coordination | 1,837 | 0 | 1,585 | 0 | 252 | 0 |
| 160 Finance - Director's Office | 6,289 | 166 | 5,284 | 0 | 839 | 0 |
| 161 Finance - General | 15,307 | 0 | 13,210 | 0 | 2,097 | 0 |
| 162 Finance - Treasury | 15,307 | 0 | 13,210 | 0 | 2,097 | 0 |
| 163 Finance - Financial | 612 | 0 | 528 | 0 | 84 | 0 |
| 171-4 Human Resources | 22,491 | 450 | 19,022 | 0 | 3,019 | 0 |
| 231 Management and Budget | 12,245 | 0 | 10,568 | 0 | 1,677 | 0 |
| 241 GSA - Administration | 34,698 | 30,412 | 3,699 | 0 | 587 | 0 |
| 243 GSA - Miami Riverside | 4,898 | 0 | 4,227 | 0 | 671 | 0 |
| 244 GSA - Graphics | 3,061 | 0 | 2,642 | 0 | 419 | 0 |
| 246 GSA - Light Fleet | 22,792 | 0 | 17,437 | 2,587 | 2,768 | 0 |
| 247 GSA - Heavy Fleet | 20,645 | 0 | 17,437 | 440 | 2,768 | 0 |
| 251 Information Technology | 46,795 | 70 | 40,158 | 193 | 6,374 | 0 |
| 261 Procurement | 11,662 | 0 | 10,040 | 28 | 1,594 | 0 |
| 271 Auditor General | 4,898 | 0 | 4,227 | 0 | 671 | 0 |
| 301-3 Risk Management | 12,107 | 445 | 10,040 | 28 | 1,594 | 0 |
| 431 Equal Opportunity & | 1,879 | 0 | 1,621 | 0 | 258 | 0 |
| 371 Grants Administration | 5,008 | 0 | 4,322 | 0 | 686 | 0 |
| 101 MAYOR | 11,980 | 0 | 10,265 | 85 | 1,630 | 0 |
| 111-5 COMMISSIONERS | 42,206 | 188 | 35,655 | 703 | 5,660 | 0 |
| 152 CODE COMPLIANCE | 55,642 | 13,153 | 35,116 | 1,799 | 5,574 | 0 |
| 181-9 FIRE-RESCUE | 808,859 | 258,432 | 470,004 | 5,819 | 74,604 | 0 |
| 190-1 POLICE | 1,700,847 | 504,438 | 922,719 | 47,219 | 146,462 | 80,009 |
| 201-9 PUBLIC WORKS | 102,468 | 13,189 | 72,391 | 5,397 | 11,491 | 0 |
| 211-3 SOLID WASTE | 227,348 | 73,580 | 126,955 | 6,661 | 20,152 | 0 |
| 221 DEPT OF REAL ESTATE | 27,915 | 631 | 23,230 | 366 | 3,688 | 0 |
| 242 GSA PROPERTY MNGT | 24,096 | 0 | 20,529 | 309 | 3,258 | 0 |
| 245 GSA | 5,008 | 0 | 4,322 | 0 | 686 | 0 |
| 281-4 BUILDING | 79,723 | 3,037 | 64,288 | 2,193 | 10,205 | 0 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 |
|----------------------|------------------|-----------------------|------------------|----------------|-----------------------|-----------------------|
| 291-8 PARKS & | 468,043 | 21,544 | 381,405 | 4,553 | 60,541 | 0 |
| 342 ZONING | 16,413 | 137 | 14,046 | 0 | 2,230 | 0 |
| 351-5 PLANNING | 22,591 | 0 | 19,448 | 56 | 3,087 | 0 |
| 381 COMMUNICATIONS | 5,832 | 0 | 4,863 | 197 | 772 | 0 |
| 401 CIP | 25,454 | 21 | 21,610 | 393 | 3,430 | 0 |
| 450 HUMAN SERVICES | 49,501 | 0 | 42,138 | 674 | 6,689 | 0 |
| 910 CD-COMMUNITY & | 24,111 | 183 | 20,529 | 141 | 3,258 | 0 |
| 920 CRA - COMMUNITY | 56 | 0 | 0 | 56 | 0 | 0 |
| 950 CIVILIAN | 3,784 | 0 | 3,241 | 29 | 514 | 0 |
| 980 ND - NON | 7,512 | 0 | 6,483 | 0 | 1,029 | 0 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,000,386 | 920,090 | 2,520,238 | 80,009 | 400,040 | 80,009 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 431 Equal Opportunity & Diversity**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|---------|
| Expenditures Per Financial Statement: | 551,551 | | | 551,551 |
| Depreciation | 0 | | | |
| Total Deductions: | 0 | | | 0 |
| Building Depreciation | 2,504 | | 2,504 | |
| 131 City Attorney | 30,150 | 13,772 | 43,922 | |
| 141 Civil Service Board | 377 | 49 | 426 | |
| 150 City Manager's Office | 1,816 | 246 | 2,062 | |
| 160 Finance - Director's Office | 651 | 101 | 752 | |
| 161 Finance - General Accounting | 3,512 | 515 | 4,027 | |
| 162 Finance - Treasury Management | 2,708 | 228 | 2,936 | |
| 163 Finance - Financial System Services | 663 | 55 | 718 | |
| 171-4 Human Resources | 3,188 | 374 | 3,562 | |
| 243 GSA - Miami Riverside Center | 11,299 | 714 | 12,013 | |
| 244 GSA - Graphics | 613 | 28 | 641 | |
| 251 Information Technology | 26,942 | 2,918 | 29,860 | |
| 261 Procurement | 4,595 | 170 | 4,765 | |
| 271 Auditor General | 606 | 12 | 618 | |
| 301-3 Risk Management | 1,837 | 42 | 1,879 | |
| 431 Equal Opportunity & Diversity | | 413 | 413 | |
| Total Allocated Additions: | 91,461 | 19,637 | 111,098 | 111,098 |
| Total To Be Allocated: | 643,012 | 19,637 | | 662,649 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 431 Equal Opportunity & Diversity**

| | Total | General & Admin | EO & Diversity |
|-----------------------------------|---------|-----------------|----------------|
| Wages & Benefits | | | |
| Salaries | 311,418 | 0 | 311,418 |
| Fringe Benefits | 32,335 | 0 | 32,335 |
| Other Expense & Cost | | | |
| Retirement Contribution | 129,000 | 0 | 129,000 |
| Life and Health Insurance | 56,000 | 0 | 56,000 |
| Workers' Compensation | 5,000 | 0 | 5,000 |
| Travel and Per Diem | 509 | 0 | 509 |
| Rentals and Leases | 684 | 0 | 684 |
| Repair and Maintenance | 9,000 | 0 | 9,000 |
| Office Supplies & Minor Equipment | 7,605 | 0 | 7,605 |
| *Depreciation | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 551,551 | 0 | 551,551 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 551,551 | 0 | 551,551 |
| Allocation Step 1 | | | |
| Inbound- All Others | 91,461 | 91,461 | 0 |
| Reallocate Admin Costs | | (91,461) | 91,461 |
| 1st Allocation | 643,012 | 0 | 643,012 |
| Allocation Step 2 | | | |
| Inbound- All Others | 19,637 | 19,637 | 0 |
| Reallocate Admin Costs | | (19,637) | 19,637 |
| 2nd Allocation | 19,637 | 0 | 19,637 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 662,649 | 0 | 662,649 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 0.2567 | 1,651 | | 1,651 | | 1,651 |
| 131 City Attorney | 52 | 1.1125 | 7,154 | | 7,154 | | 7,154 |
| 141 Civil Service Board | 4 | 0.0856 | 550 | | 550 | | 550 |
| 150 City Manager's Office | 11 | 0.2353 | 1,513 | | 1,513 | | 1,513 |
| 150.2 Agenda Coordination | 3 | 0.0642 | 413 | | 413 | | 413 |
| 160 Finance - Director's Office | 10 | 0.2140 | 1,376 | | 1,376 | | 1,376 |
| 161 Finance - General Accounting | 25 | 0.5349 | 3,439 | | 3,439 | | 3,439 |
| 162 Finance - Treasury Management | 25 | 0.5349 | 3,439 | | 3,439 | | 3,439 |
| 163 Finance - Financial System Services | 1 | 0.0214 | 138 | | 138 | | 138 |
| 171-4 Human Resources | 36 | 0.7702 | 4,953 | | 4,953 | | 4,953 |
| 231 Management and Budget | 20 | 0.4279 | 2,751 | | 2,751 | | 2,751 |
| 241 GSA - Administration | 7 | 0.1498 | 963 | | 963 | | 963 |
| 243 GSA - Miami Riverside Center | 8 | 0.1712 | 1,101 | | 1,101 | | 1,101 |
| 244 GSA - Graphics | 5 | 0.1070 | 688 | | 688 | | 688 |
| 246 GSA - Light Fleet | 33 | 0.7060 | 4,540 | | 4,540 | | 4,540 |
| 247 GSA - Heavy Fleet | 33 | 0.7060 | 4,540 | | 4,540 | | 4,540 |
| 251 Information Technology | 76 | 1.6260 | 10,455 | | 10,455 | | 10,455 |
| 261 Procurement | 19 | 0.4065 | 2,614 | | 2,614 | | 2,614 |
| 271 Auditor General | 8 | 0.1712 | 1,101 | | 1,101 | | 1,101 |
| 301-3 Risk Management | 19 | 0.4065 | 2,614 | | 2,614 | | 2,614 |
| 431 Equal Opportunity & Diversity | 3 | 0.0642 | 413 | | 413 | | 413 |
| 371 Grants Administration | 8 | 0.1712 | 1,101 | | 1,101 | 37 | 1,138 |
| 101 MAYOR | 19 | 0.4065 | 2,614 | | 2,614 | 88 | 2,702 |
| 111-5 COMMISSIONERS | 66 | 1.4121 | 9,080 | | 9,080 | 304 | 9,384 |
| 152 CODE COMPLIANCE | 65 | 1.3907 | 8,942 | | 8,942 | 299 | 9,241 |



CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 |
|----------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| 181-9 FIRE-RESCUE | 870 | 18.6136 | 119,688 | | 119,688 | 4,007 | 123,695 |
| 190-1 POLICE | 1,708 | 36.5424 | 234,969 | | 234,969 | 7,866 | 242,835 |
| 201-9 PUBLIC WORKS | 134 | 2.8669 | 18,435 | | 18,435 | 617 | 19,052 |
| 211-3 SOLID WASTE | 235 | 5.0278 | 32,329 | | 32,329 | 1,082 | 33,411 |
| 221 DEPT OF REAL ESTATE & ASSET | 43 | 0.9200 | 5,916 | | 5,916 | 198 | 6,114 |
| 242 GSA PROPERTY MNGT | 38 | 0.8130 | 5,228 | | 5,228 | 175 | 5,403 |
| 245 GSA COMMUNICATIONS SERVICES | 8 | 0.1712 | 1,101 | | 1,101 | 37 | 1,138 |
| 281-4 BUILDING | 119 | 2.5460 | 16,371 | | 16,371 | 548 | 16,919 |
| 291-8 PARKS & RECREATION | 706 | 15.1048 | 97,126 | | 97,126 | 3,251 | 100,377 |
| 342 ZONING | 26 | 0.5563 | 3,577 | | 3,577 | 120 | 3,697 |
| 351-5 PLANNING | 36 | 0.7702 | 4,953 | | 4,953 | 166 | 5,119 |
| 381 COMMUNICATIONS | 9 | 0.1926 | 1,238 | | 1,238 | 41 | 1,279 |
| 401 CIP | 40 | 0.8558 | 5,503 | | 5,503 | 184 | 5,687 |
| 450 HUMAN SERVICES | 78 | 1.6688 | 10,731 | | 10,731 | 359 | 11,090 |
| 910 CD-COMMUNITY & ECONOMIC | 38 | 0.8130 | 5,228 | | 5,228 | 175 | 5,403 |
| 950 CIVILIAN INVESTIGATIVE PANEL | 6 | 0.1284 | 825 | | 825 | 28 | 853 |
| 980 ND - NON DEPARTMENTAL | 12 | 0.2567 | 1,651 | | 1,651 | 55 | 1,706 |
| SubTotal | 4,674 | 100.0000 | 643,012 | | 643,012 | 19,637 | 662,649 |
| Total | 4,674 | 100.0000 | 643,012 | | 643,012 | 19,637 | 662,649 |

Allocation Basis: Number of Employees by Department

Allocation Source: Human Resources - Employee Roster



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

| Receiving Department | Total | EO & Diversity |
|---------------------------------|---------|----------------|
| 121 City Clerk | 1,651 | 1,651 |
| 131 City Attorney | 7,154 | 7,154 |
| 141 Civil Service Board | 550 | 550 |
| 150 City Manager's Office | 1,513 | 1,513 |
| 150.2 Agenda Coordination | 413 | 413 |
| 160 Finance - Director's Office | 1,376 | 1,376 |
| 161 Finance - General | 3,439 | 3,439 |
| 162 Finance - Treasury | 3,439 | 3,439 |
| 163 Finance - Financial | 138 | 138 |
| 171-4 Human Resources | 4,953 | 4,953 |
| 231 Management and Budget | 2,751 | 2,751 |
| 241 GSA - Administration | 963 | 963 |
| 243 GSA - Miami Riverside | 1,101 | 1,101 |
| 244 GSA - Graphics | 688 | 688 |
| 246 GSA - Light Fleet | 4,540 | 4,540 |
| 247 GSA - Heavy Fleet | 4,540 | 4,540 |
| 251 Information Technology | 10,455 | 10,455 |
| 261 Procurement | 2,614 | 2,614 |
| 271 Auditor General | 1,101 | 1,101 |
| 301-3 Risk Management | 2,614 | 2,614 |
| 431 Equal Opportunity & | 413 | 413 |
| 371 Grants Administration | 1,138 | 1,138 |
| 101 MAYOR | 2,702 | 2,702 |
| 111-5 COMMISSIONERS | 9,384 | 9,384 |
| 152 CODE COMPLIANCE | 9,241 | 9,241 |
| 181-9 FIRE-RESCUE | 123,695 | 123,695 |
| 190-1 POLICE | 242,835 | 242,835 |
| 201-9 PUBLIC WORKS | 19,052 | 19,052 |
| 211-3 SOLID WASTE | 33,411 | 33,411 |
| 221 DEPT OF REAL ESTATE | 6,114 | 6,114 |
| 242 GSA PROPERTY MNGT | 5,403 | 5,403 |
| 245 GSA | 1,138 | 1,138 |
| 281-4 BUILDING | 16,919 | 16,919 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 431 Equal Opportunity & Diversity**

| Receiving Department | Total | EO & Diversity |
|----------------------|----------------|----------------|
| 291-8 PARKS & | 100,377 | 100,377 |
| 342 ZONING | 3,697 | 3,697 |
| 351-5 PLANNING | 5,119 | 5,119 |
| 381 COMMUNICATIONS | 1,279 | 1,279 |
| 401 CIP | 5,687 | 5,687 |
| 450 HUMAN SERVICES | 11,090 | 11,090 |
| 910 CD-COMMUNITY & | 5,403 | 5,403 |
| 950 CIVILIAN | 853 | 853 |
| 980 ND - NON | 1,706 | 1,706 |
| Direct Billed | 0 | 0 |
| Total | 662,649 | 662,649 |



CITY OF MIAMI, FLORIDA
NATURE AND EXTENT OF SERVICES
BASED ON THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .2 - Costs To Be Allocated
For Department 371 Grants Administration**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,831,440 | | | 1,831,440 |
| Major Machinery and Equipment | (1,799) | | | |
| Depreciation | (13,563) | | | |
| Total Deductions: | (15,362) | | | (15,362) |
| Building Depreciation | 4,271 | | 4,271 | |
| Equipment Depreciation | 33,333 | | 33,333 | |
| 131 City Attorney | 26,891 | 12,283 | 39,174 | |
| 141 Civil Service Board | 1,006 | 131 | 1,137 | |
| 150 City Manager's Office | 4,842 | 656 | 5,498 | |
| 150.2 Agenda Coordination | 5,731 | 1,847 | 7,578 | |
| 160 Finance - Director's Office | 1,736 | 269 | 2,005 | |
| 161 Finance - General Accounting | 54,311 | 7,834 | 62,145 | |
| 162 Finance - Treasury Management | 7,757 | 654 | 8,411 | |
| 163 Finance - Financial System Services | 1,930 | 161 | 2,091 | |
| 171-4 Human Resources | 9,369 | 1,097 | 10,466 | |
| 243 GSA - Miami Riverside Center | 19,309 | 1,218 | 20,527 | |
| 244 GSA - Graphics | (34) | | (34) | |
| 251 Information Technology | 83,748 | 8,781 | 92,529 | |
| 261 Procurement | 72,636 | 2,691 | 75,327 | |
| 271 Auditor General | 1,804 | 36 | 1,840 | |
| 301-3 Risk Management | 4,898 | 110 | 5,008 | |
| 431 Equal Opportunity & Diversity | 1,101 | 37 | 1,138 | |
| Total Allocated Additions: | 334,639 | 37,805 | 372,444 | 372,444 |
| Total To Be Allocated: | 2,150,717 | 37,805 | | 2,188,522 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
Schedule .3 - Costs Allocated By Activity
For Department 371 Grants Administration**

| | Total | General & Admin | Grants Administration | Other Funding |
|--|-----------|-----------------|-----------------------|---------------|
| Wages & Benefits | | | | |
| Salaries | 927,236 | 0 | 343,077 | 584,159 |
| Fringe Benefits | 61,085 | 0 | 22,601 | 38,484 |
| Other Expense & Cost | | | | |
| Retirement Contribution | 291,000 | 0 | 107,670 | 183,330 |
| Life and Health Insurance | 131,000 | 0 | 48,470 | 82,530 |
| Workers' Compensation | 28,000 | 0 | 10,360 | 17,640 |
| Professional Service | 280,565 | 0 | 103,809 | 176,756 |
| Communications and Relations | 540 | 0 | 200 | 340 |
| Travel and Per Diem | 8,950 | 0 | 3,312 | 5,638 |
| Postage | 0 | 0 | 0 | 0 |
| Utility Services | 293 | 0 | 108 | 185 |
| Rentals and Leases | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 |
| Repair and Maintenance | 26,000 | 0 | 9,620 | 16,380 |
| Advertising and Relations | 0 | 0 | 0 | 0 |
| Other Current Charges | 29,461 | 0 | 10,901 | 18,560 |
| Office Supplies & Minor Equipment | 1,569 | 0 | 581 | 988 |
| Publications, Subscriptions, & Membershi | 30,379 | 0 | 11,240 | 19,139 |
| *Major Machinery and Equipment | 1,799 | 1,799 | 0 | 0 |
| *Depreciation | 13,563 | 13,563 | 0 | 0 |
| Departmental Totals | | | | |
| Total Expenditures | 1,831,440 | 15,362 | 671,949 | 1,144,129 |
| Deductions | | | | |
| Total Deductions | (15,362) | (15,362) | 0 | 0 |
| Functional Cost | | | | |
| Functional Cost | 1,816,078 | 0 | 671,949 | 1,144,129 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 334,639 | 334,639 | 0 | 0 |
| Reallocate Admin Costs | | (334,639) | 123,816 | 210,823 |
| 1st Allocation | 2,150,717 | 0 | 795,765 | 1,354,952 |



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .3 - Costs Allocated By Activity
 For Department 371 Grants Administration**

| | Total | General & Admin | Grants Administration | Other Funding |
|--|-----------|-----------------|-----------------------|---------------|
| Allocation Step 2 | | | | |
| Inbound- All Others | 37,805 | 37,805 | 0 | 0 |
| Reallocate Admin Costs | | (37,805) | 13,988 | 23,817 |
| 2nd Allocation | 37,805 | 0 | 13,988 | 23,817 |
| Total For 00230 371 Grants Administration | | | | |
| Total Allocated | 2,188,522 | 0 | 809,753 | 1,378,769 |



**CITY OF MIAMI, FLORIDA
COST ALLOCATION PLAN
FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
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 | 17 | 18.0851 | 143,915 | | 143,915 | 2,530 | 146,445 |
| 190-1 POLICE | 27 | 28.7234 | 228,571 | | 228,571 | 4,018 | 232,589 |
| 201-9 PUBLIC WORKS | 5 | 5.3191 | 42,328 | | 42,328 | 744 | 43,072 |
| 211-3 SOLID WASTE | 2 | 2.1277 | 16,931 | | 16,931 | 298 | 17,229 |
| 221 DEPT OF REAL ESTATE & ASSET | 2 | 2.1277 | 16,931 | | 16,931 | 298 | 17,229 |
| 291-8 PARKS & RECREATION | 4 | 4.2553 | 33,862 | | 33,862 | 595 | 34,457 |
| 920 CRA - COMMUNITY | 37 | 39.3617 | 313,227 | | 313,227 | 5,505 | 318,732 |
| SubTotal | 94 | 100.0000 | 795,765 | | 795,765 | 13,988 | 809,753 |
| Total | 94 | 100.0000 | 795,765 | | 795,765 | 13,988 | 809,753 |

Allocation Basis: Number of Grants Administered

Allocation Source: Finance Department - SEFA Report



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 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 | 1,354,952 | | 1,354,952 | 23,817 | 1,378,769 |
| SubTotal | 100 | 100.0000 | 1,354,952 | | 1,354,952 | 23,817 | 1,378,769 |
| Total | 100 | 100.0000 | 1,354,952 | | 1,354,952 | 23,817 | 1,378,769 |

Allocation Basis: Direct 100% to Other

Allocation Source: Direct to Other



**CITY OF MIAMI, FLORIDA
 COST ALLOCATION PLAN
 FY2023 BASED ON ACTUALS AS OF SEPTEMBER 30, 2021
 Schedule .5 - Allocation Summary
 For Department 371 Grants Administration**

| Receiving Department | Total | Grants Administration | Other Funding |
|-------------------------|------------------|-----------------------|------------------|
| 181-9 FIRE-RESCUE | 146,445 | 146,445 | 0 |
| 190-1 POLICE | 232,589 | 232,589 | 0 |
| 201-9 PUBLIC WORKS | 43,072 | 43,072 | 0 |
| 211-3 SOLID WASTE | 17,229 | 17,229 | 0 |
| 221 DEPT OF REAL ESTATE | 17,229 | 17,229 | 0 |
| 291-8 PARKS & | 34,457 | 34,457 | 0 |
| 920 CRA - COMMUNITY | 318,732 | 318,732 | 0 |
| 999 OTHER | 1,378,769 | 0 | 1,378,769 |
| Direct Billed | 0 | 0 | 0 |
| Total | 2,188,522 | 809,753 | 1,378,769 |



Indirect Cost Rate Base Details

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
 INDIRECT RATE BASE**

| Organization | Object | Object Description | Sum of Total |
|--|---------------|----------------------------------|---------------------|
| 101-103-OFFICE OF THE MAYOR | 511000 | Executive Salaries | 97,266.51 |
| | 512000 | Regular Salaries and Wages | 1,067,282.39 |
| | 513000 | Other Salaries and Wages | 16,440.00 |
| | 516000 | Fringe Benefits | 43,695.01 |
| 101-103-OFFICE OF THE MAYOR Total | | | 1,224,683.91 |
| 111-115-COMMISSIONERS | 511000 | Executive Salaries | 291,000.00 |
| | 512000 | Regular Salaries and Wages | 3,325,962.20 |
| | 513000 | Other Salaries and Wages | 31,205.86 |
| | 513010 | Other Salaries and Wages-PTYr Ro | 18,237.21 |
| | 513030 | Other Salaries and Wages-PT Temp | 24,160.50 |
| | 514000 | Overtime | 5,329.39 |
| | 515000 | Special Pay | 404.86 |
| | 516000 | Fringe Benefits | 244,500.20 |
| | 516010 | Fringe Benefits - Tuition Reimb. | 0.00 |
| 111-115-COMMISSIONERS Total | | | 3,940,800.22 |
| 152-CODE COMPLIANCE | 512000 | Regular Salaries and Wages | 4,641,165.60 |
| | 513000 | Other Salaries and Wages | 3,012.43 |
| | 514000 | Overtime | 57,357.58 |
| | 515000 | Special Pay | 3,716.00 |
| | 516000 | Fringe Benefits | 7,680.08 |
| | 516010 | Fringe Benefits - Tuition Reimb. | 13,197.53 |
| 152-CODE COMPLIANCE Total | | | 4,726,129.22 |

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
 INDIRECT RATE BASE**

| | | |
|----------------------------------|---|-----------------------|
| 181-189-FIRE RESCUE | 511000 Executive Salaries | 1,849.43 |
| | 512000 Regular Salaries and Wages | 75,289,754.63 |
| | 513000 Other Salaries and Wages | 28,346.50 |
| | 513010 Other Salaries and Wages-PT Yr Ro | 12,348.39 |
| | 514000 Overtime | 18,929,265.50 |
| | 514010 OT Staffing | 3,368,533.41 |
| | 514020 OT EMS Backfill for Training | 381,349.51 |
| | 514030 OT Off Duty Events | 1,925,761.28 |
| | 515000 Special Pay | 13,724,210.42 |
| | 516000 Fringe Benefits | 54,513.48 |
| | 516010 Fringe Benefits - Tuition Reimb. | 215,830.84 |
| 181-189-FIRE RESCUE Total | | 113,931,763.39 |
| 190-191-POLICE | 512000 Regular Salaries and Wages | 131,022,091.54 |
| | 513000 Other Salaries and Wages | 338,365.93 |
| | 513010 Other Salaries and Wages-PT Yr Ro | 148,084.83 |
| | 513030 Other Salaries and Wages-PT Temp | 91,254.41 |
| | 514000 Overtime | 8,454,365.83 |
| | 514001 OT-Reimbursable | 1,391,214.79 |
| | 514010 OT Staffing | 147,320.37 |
| | 514020 OT EMS Backfill for Training | 1,798.18 |
| | 514030 OT Off Duty Events | 52,427.86 |
| | 514040 OT Court | 181,159.58 |
| | 515000 Special Pay | 8,158,631.73 |
| | 516000 Fringe Benefits | 510,555.60 |
| | 516010 Fringe Benefits - Tuition Reimb. | 185,321.89 |
| 190-191-POLICE Total | | 150,682,592.54 |

**CITY OF MIAMI, FLORIDA
FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
INDIRECT RATE BASE**

| | | |
|---|--|----------------------|
| 201-209-PUBLIC WORKS | 512000 Regular Salaries and Wages | 9,466,710.56 |
| | 513000 Other Salaries and Wages | 43,839.00 |
| | 513030 Other Salaries and Wages-PT Temp | 49,232.30 |
| | 514000 Overtime | 172,985.35 |
| | 515000 Special Pay | 0.00 |
| | 516000 Fringe Benefits | 49,989.11 |
| | 516010 Fringe Benefits - Tuition Reimb. | 0.00 |
| 201-209-PUBLIC WORKS Total | | 9,782,756.32 |
| 211-217-SOLID WASTE | 511000 Executive Salaries | 1,295.59 |
| | 512000 Regular Salaries and Wages | 11,672,966.35 |
| | 513000 Other Salaries and Wages | 124,252.92 |
| | 513030 Other Salaries and Wages-PT Temp | 17,214.79 |
| | 514000 Overtime | 837,510.90 |
| | 515000 Special Pay | 40,987.42 |
| | 516000 Fringe Benefits | 2,310.10 |
| | 516010 Fringe Benefits - Tuition Reimb. | 10,112.72 |
| 211-217-SOLID WASTE Total | | 12,706,650.79 |
| 221-REAL ESTATE AND ASSET MANAGEMENT | 512000 Regular Salaries and Wages | 2,827,251.54 |
| | 513000 Other Salaries and Wages | 26,304.80 |
| | 514000 Overtime | 84,999.45 |
| | 515000 Special Pay | 70.05 |
| | 516000 Fringe Benefits | 12,700.00 |
| 221-REAL ESTATE AND ASSET MANAGEMENT Total | | 2,951,325.84 |
| 242-GSA - PROPERTY MAINTNANCE | 512000 Regular Salaries and Wages | 2,682,281.59 |
| | 514000 Overtime | 3,918.62 |
| | 516000 Fringe Benefits | 400.00 |
| | 516010 Fringe Benefits - Tuition Reimb. | 0.00 |
| 242-GSA - PROPERTY MAINTNANCE Total | | 2,686,600.21 |
| 245-GSA - COMMUNICATION SERVICES | 512000 Regular Salaries and Wages | 604,834.12 |
| | 514000 Overtime | 11,695.84 |
| 245-GSA - COMMUNICATION SERVICES Total | | 616,529.96 |

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
 INDIRECT RATE BASE**

| | | |
|--|---|----------------------|
| 281-284-BUILDING | 512000 Regular Salaries and Wages | 8,601,890.00 |
| | 513000 Other Salaries and Wages | 72,690.09 |
| | 513010 Other Salaries and Wages-PT Yr Ro | 42,408.97 |
| | 513030 Other Salaries and Wages-PT Temp | 54,003.32 |
| | 514000 Overtime | 465,159.31 |
| | 515000 Special Pay | 24,873.26 |
| | 516000 Fringe Benefits | 22,000.00 |
| | 516010 Fringe Benefits - Tuition Reimb. | 1,625.82 |
| 281-284-BUILDING Total | | 9,284,650.77 |
| 291-298-PARKS & RECREATION | 512000 Regular Salaries and Wages | 14,980,319.37 |
| | 513000 Other Salaries and Wages | 57,145.24 |
| | 513010 Other Salaries and Wages-PT Yr Ro | 2,710,104.85 |
| | 513020 Other Salaries and Wages-PT Seaso | 2,037,061.07 |
| | 513030 Other Salaries and Wages-PT Temp | 66,772.00 |
| | 514000 Overtime | 347,654.36 |
| | 515000 Special Pay | 1,442.74 |
| | 516000 Fringe Benefits | 29,475.30 |
| 516010 Fringe Benefits - Tuition Reimb. | 7,747.75 | |
| 291-298-PARKS & RECREATION Total | | 20,237,722.68 |
| 342-ZONING | 512000 Regular Salaries and Wages | 2,148,600.61 |
| | 513000 Other Salaries and Wages | 20,852.78 |
| | 514000 Overtime | 466.89 |
| | 516000 Fringe Benefits | 13,103.53 |
| | 516010 Fringe Benefits - Tuition Reimb. | 2,693.28 |
| 342-ZONING Total | | 2,185,717.09 |

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
 INDIRECT RATE BASE**

| | | |
|---|---|---------------------|
| 356-PLANNING | 512000 Regular Salaries and Wages | 2,733,999.87 |
| | 513000 Other Salaries and Wages | 560.17 |
| | 513030 Other Salaries and Wages-PT Temp | 11,810.32 |
| | 514000 Overtime | 35.51 |
| | 516000 Fringe Benefits | 19,750.00 |
| | 516010 Fringe Benefits - Tuition Reimb. | 0.00 |
| 356-PLANNING Total | | 2,766,155.87 |
| 381-OFFICE OF COMMUNICATION | 512000 Regular Salaries and Wages | 885,554.82 |
| | 513010 Other Salaries and Wages-PTYr Ro | 0.00 |
| | 514000 Overtime | 0.00 |
| | 516000 Fringe Benefits | 12,000.00 |
| 381-OFFICE OF COMMUNICATION Total | | 897,554.82 |
| 401-CIP | 512000 Regular Salaries and Wages | 1,102,692.06 |
| | 513000 Other Salaries and Wages | 0.00 |
| | 516000 Fringe Benefits | 7,538.61 |
| | 516010 Fringe Benefits - Tuition Reimb. | 0.00 |
| 401-CIP Total | | 1,110,230.67 |
| 441 OFFICE OF RESILIENCY AND SUSTAINABIL | 512000 Regular Salaries and Wages | 119.75 |
| | 513000 Other Salaries and Wages | 17,061.43 |
| | 514000 Overtime | 0.00 |
| | 516000 Fringe Benefits | 0.00 |
| 441 OFFICE OF RESILIENCY AND SUSTAINABIL Total | | 17,181.18 |
| 450-HUMAN SERVICES | 512000 Regular Salaries and Wages | 3,405,763.02 |
| | 513000 Other Salaries and Wages | 35,326.92 |
| | 513010 Other Salaries and Wages-PTYr Ro | 57,456.31 |
| | 513020 Other Salaries and Wages-PT Seaso | 8,330.54 |
| | 513030 Other Salaries and Wages-PT Temp | 11,205.68 |
| | 514000 Overtime | 59,752.66 |
| | 515000 Special Pay | 2.46 |
| | 516000 Fringe Benefits | 35,850.00 |
| | 516010 Fringe Benefits - Tuition Reimb. | 5,466.84 |
| 450-HUMAN SERVICES Total | | 3,619,154.43 |

**CITY OF MIAMI, FLORIDA
 FEDERAL 2 CFR 225 (A87) COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021
 INDIRECT RATE BASE**

| | | |
|---|--|-----------------------|
| 910-COMMUNITY DEVELOPMENT | 512000 Regular Salaries and Wages | 3,760,143.58 |
| | 513000 Other Salaries and Wages | 201,782.08 |
| | 515000 Special Pay | 287.53 |
| | 516000 Fringe Benefits | 21,600.00 |
| | 516010 Fringe Benefits - Tuition Reimb. | 4,186.25 |
| 910-COMMUNITY DEVELOPMENT Total | | 3,987,999.44 |
| 920-COMMUNITY REDEVELOPMENT AGENCY | 512000 Regular Salaries and Wages | 2,048,796.87 |
| | 516000 Fringe Benefits | 50,178.65 |
| 920-COMMUNITY REDEVELOPMENT AGENCY Total | | 2,098,975.52 |
| 930-LIBERTY CITY | 512000 Regular Salaries and Wages | 303,764.86 |
| | 516000 Fringe Benefits | 2,700.00 |
| 930-LIBERTY CITY Total | | 306,464.86 |
| 940-VIRGINIA KEY BEACH PARK TRUST | 512000 Regular Salaries and Wages | 362,532.12 |
| | 513000 Other Salaries and Wages | 159,171.02 |
| 940-VIRGINIA KEY BEACH PARK TRUST Total | | 521,703.14 |
| 980-NON DEPARTMENTAL | 511000 Executive Salaries | 28,878.80 |
| | 512000 Regular Salaries and Wages | 253,112.95 |
| | 515000 Special Pay | 12,174,940.45 |
| | 516010 Fringe Benefits - Tuition Reimb. | 0.00 |
| 980-NON DEPARTMENTAL Total | | 12,456,932.20 |
| 950-CIVILIAN INVESTIGATIVE PANEL | 512000 Regular Salaries and Wages | 519,900.33 |
| | 514000 Overtime | |
| | 516000 Fringe Benefits | 10,447.34 |
| | 516010 Fringe Benefits - Tuition Reimb. | |
| 950-CIVILIAN INVESTIGATIVE PANEL Total | | 530,347.67 |
| Grand Total | | 363,270,622.74 |

Schedule of Expenditures of Federal Awards

City of Miami, Florida

Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2021

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Grant/Contract Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Federal Expenditures |
|---|---------------------------|-----------------------|--|---------------------------|----------------------|
| <u>U.S Department of Agriculture</u> | | | | | |
| Pass-Through Florida Department of Health Child and Adult Care Food Program | 10.558 | S-576 | 16165FL350N2020 | \$ - | \$ 42,750 |
| Total U.S Department of Agriculture | | | | - | 42,750 |
| <u>U.S Department of Commerce</u> | | | | | |
| Pass-Through University of Florida Sea Grant Support | 11.417 | Not applicable | NA18OAR4170085 | - | 7,079 |
| Total U.S Department of Commerce | | | | - | 7,079 |
| <u>U.S Department of Housing and Urban Development</u> | | | | | |
| CDBG - Entitlement Grants Cluster: Community Development Block Grants/Entitlement Grants | 14.218 | B-08-MN-120013 | | - | 7,600 |
| | | B-16-MC-120013 | | 19,999 | 19,999 |
| | | B-17-MC-120013 | | 3,000 | 28,382 |
| | | B-18-MC-120013 | | 9,723 | 101,748 |
| | | B-19-MC-120013 | | 477,591 | 954,062 |
| | | B-20-MC-120013 | | 1,289,325 | 2,910,458 |
| | | B-21-MC-120013 | | - | 105 |
| | | | | 1,799,638 | 4,022,354 |
| COVID-19 - Community Development Block Grants/Entitlement Grants | 14.218 | B-20-MC120013-CV | | 13,131 | 999,934 |
| Total CDBG - Entitlement Grant Cluster | | | | 1,812,769 | 5,022,288 |
| Emergency Solutions Grant Program | 14.231 | E-19-MC-120002 | | 1,673 | 1,744 |
| | | E-20-MC-120002 | | 537,546 | 2,189,488 |
| | | | | 539,219 | 2,191,232 |
| HOME Investment Partnership Program | 14.239 | M-15-MC-120011 | | - | 87,100 |
| | | M-17-MC-120011 | | - | 2,086,002 |
| | | M-18-MC-120011 | | - | 512,833 |
| | | M-19-MC-120011 | | - | 243,468 |
| | | M-20-MC-120011 | | - | 629,026 |
| | | | | - | 3,558,429 |

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Contract Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Federal Expenditures |
|---|---------------------------|------------------------------------|--|---------------------------|----------------------|
| U.S Department of Housing and Urban Development (continued) | | | | | |
| Housing Opportunities for Persons with AIDS | 14.241 | F-LH-14-F005 | | - | 4,605 |
| | | F-LH-15-F005 | | 540 | 12,948 |
| | | F-LH-17-F005 | | - | 240,655 |
| | | F-LH-18-F005 | | 3,795 | 952,453 |
| | | F-LH-19-F005 | | 25,844 | 5,250,867 |
| | | F-LH-20-F005 | | 4,319 | 5,359,039 |
| | | | | 34,498 | 11,820,567 |
| COVID-19 - Housing Opportunities for Persons with AIDS | 14.241 | F-LH-20-F005-CV | | 63,058 | 795,287 |
| Pass-Through Florida Department of Health Housing Opportunities for Persons with AIDS | 14.241 | FLH19F999 | CODRX | - | 912,825 |
| Total Housing Opportunities for Persons with AIDS | | | | 97,556 | 13,528,679 |
| Pass-Through Miami Dade County Homeless Trust Continuum of Care Program | 14.267 | FL0211L4D001912 | 596000573 | - | 672,769 |
| Section 8 Project - Based Cluster: Lower Income Housing Assistance Program-Section 8 Moderate Rehabilitation | 14.856 | FL145MR0001 FL145MR0002 | | - - | 1,898,058 562,224 |
| Total Section 8 Project - Based Cluster | | | | - | 2,460,282 |
| Housing Voucher Cluster: Section 8 Housing Choice Vouchers Mainstream Vouchers | 14.871 14.879 | FL145 FL145 | | - - | 2,548,185 128,708 |
| Total Housing Voucher Cluster | | | | - | 2,676,893 |
| Total U.S Department of Housing and Urban Development | | | | 2,449,544 | 30,110,572 |
| U.S Department of Justice | | | | | |
| COVID-19 - Coronavirus Emergency Supplemental Funding Program | 16.034 | 2020-VD-BX-1259 | | - | 83,971 |
| Pass-Through Office of the Florida Attorney General Crime Victim Assistance | 16.575 | VOCA-2020-City of Miami Depa-00640 | 596000375 | - | 420,568 |
| Public Safety Partnership and Community Policing Grants | 16.710 | 2017ULWX0033 | | - | 649,558 |

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Contract Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Federal Expenditures |
|---|----------------------------------|------------------------|---|----------------------------------|-----------------------------|
| U.S Department of Justice (continued) | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2018-DJ-BX-0831 | | - | 3,000 |
| | | 2019-DJ-BX-0396 | | - | 135,826 |
| | | 2019-WY-BX-005 | | 242,837 | 261,068 |
| | | 2020-DG-BX-0011 | | 18,464 | 19,918 |
| | | | | 261,301 | 419,812 |
| Pass-Through Florida Department of Law Enforcement | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2017-MU-BX-0187 | 2017-MU-BX-0187 | - | 28,231 |
| | | 2018-MU-BX-0292 | 2020-JAGC-DADE-9-Y5-163 | - | 21,820 |
| | | 2019-MU-BX-0036 | 2021-JAGC-DADE-1-5R-077 | - | 19,337 |
| | | | | - | 69,388 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | | 261,301 | 489,200 |
| DNA Backlog Reduction Program | 16.741 | 2017-AK-BX-0013 | | - | 75,584 |
| Criminal and Juvenile Justice and Mental Health Collaboration Program | 16.745 | 2018-MO-BX-0014 | | 101,651 | 101,651 |
| Body Worn Camera Policy and Implementation | 16.835 | 2020-BC-BX-0024 | | - | 2,107 |
| Comprehensive Opioid, Stimulant, and Substance Abuse Program | 16.838 | 2018-AR-BX-K109 | | 51,195 | 71,744 |
| Equitable Sharing Program | 16.922 | Not Applicable | | - | 119,686 |
| Total U.S Department of Justice | | | | 414,147 | 2,014,069 |
| U.S. Department of Transportation | | | | | |
| Highway Planning and Construction Cluster: | | | | | |
| Pass-Through Florida Department of Transportation | | | | | |
| Highway Planning and Construction Cluster | 20.205 | G0R73 | Not Available | - | 185,912 |
| | | G1G02 | Not Available | - | 622,256 |
| Total Highway Planning and Construction Cluster | | | | - | 808,168 |
| Highway Safety Cluster: | | | | | |
| Pass-Through Florida Department of Transportation | | | | | |
| State and Community Highway Safety | 20.600 | G1S22 | 69A37519300004020FLO | - | 184,497 |
| | | G1S29 | 69A37519300004020FLO | - | 75,043 |
| Total Highway Safety Cluster | | | | - | 259,540 |
| Total U.S Department of Transportation | | | | - | 1,067,708 |

(Continued)

City of Miami, Florida

**Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Contract Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Federal Expenditures |
|--|----------------------------------|--|---|----------------------------------|--|
| <u>U.S. Department of the Treasury</u> | | | | | |
| Pass-Through Florida Housing Finance Corporation COVID-19 - Coronavirus Relief Fund | 21.019 | SLT0050 | Not Available | - | 767,053 |
| Pass-Through Miami Dade County Department of the Treasury COVID-19 - Coronavirus Relief Fund | 21.019 | Not Applicable | Not Available | - | 11,066,166 |
| Total COVID-19 - Coronavirus Relief Fund | | | | - | 11,833,219 |
| COVID-19 - Emergency Rental Assistance Program | 21.023 | Not Applicable | | - | 12,727,183 |
| Total U.S Department of the Treasury | | | | - | 24,560,402 |
| <u>U.S Department of Health and Human Services</u> | | | | | |
| COVID 19 - CARES Act Provider Relief Fund | 93.498 | Not Applicable | | - | 168,195 |
| Pass-Through Florida Agency for Persons with Disabilities Medicaid Cluster: Medical Assistance Program Cluster | 93.778 | Not Applicable | Not Available | - | 76,015 |
| Total U.S Department of Health and Human Services | | | | - | 244,210 |
| <u>Executive Office of the President of the United States</u> | | | | | |
| Pass-Through South Florida HIDTA/Monroe County Sheriffs High Intensity Drug Trafficking Areas Program | 95.001 | G19MI0001A G20MI0001A | G19MI0001A G20MI0001A | - - | 101,703 59,650 |
| Total Executive Office of the President | | | | - | 161,353 |
| <u>U.S Department of Homeland Security</u> | | | | | |
| National Urban Search and Rescue (US&R) Response System | 97.025 | EMW-95-k-4718 EMW-2017-CA-00048 EMW2018CA00008 EMW-2019-CA-00072 EMW-2020-CA-00056 | | - - - - - | 3,677,944 24,216 125,456 285,321 667,344 |
| | | | | - | 4,780,281 |

(Continued)

City of Miami, Florida

Schedule of Expenditures of Federal Awards (Continued)
Fiscal Year Ended September 30, 2021

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Contract Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Federal Expenditures |
|---|---------------------------|--|--|---------------------------------------|---|
| U.S Department of Homeland Security (continued) | | | | | |
| Pass-Through State of Florida Division of Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | Z0032 Z2489 Z2070 | 4337DRFLP0000001 4337DRFLP0000001 4337DRFLP0000001 | - - - | 9,044,922 125,366 32,894,620 |
| | | | | - | 42,064,908 |
| Assistance to Firefighters Grant | 97.044 | EMW-2020-FG-00527 | | - | 1,719,793 |
| 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 | - | 860 |
| Pass Through State of Florida Division of Emergency Management Homeland Security Grant Program | 97.067 | 19-DS-04-11-23-02-319 R0075 R0232 R0280 | EMW-2018-SS-00064 EMW-2019-SS-00049 EMW-2020-SS-00035-S01 EMW-2020-SS-00035-S01 | 1,749,642 1,282,601 20,022 - | 2,181,269 1,857,394 432,748 51,535 |
| | | | | 3,052,265 | 4,522,946 |
| Securing the Cities Program | 97.106 | 20CWDSTC00007-01-00 | | - | 2,536 |
| Preparing for Emerging Threats and Hazards | 97.133 | EMW-2016-GR-00097-S01 | | - | 22,749 |
| Total U.S Department of Homeland Security | | | | 3,052,265 | 53,114,073 |
| Total Expenditures for Federal Awards | | | | \$ 5,915,956 | \$ 111,322,216 |

See notes to the schedule of expenditures of federal awards.

City of Miami, Florida

Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2021

| <u>State Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>State CSFA Number</u> | <u>Grant/Contract Number</u> | <u>State Expenditures</u> |
|--|------------------------------|--------------------------------------|-------------------------------|
| <u>Department of Environmental Protection</u> | | | |
| Statewide Surface Water Restoration and Wastewater Projects | 37.039 | LPA0024 | \$ 28,431 |
| Total Department of Environmental Protection | | | 28,431 |
| <u>Florida Housing Finance Corporation</u> | | | |
| State Housing Initiatives Partnership (SHIP) Program | 40.901 | SHIP FY2018-2019 SHIP FY2019-2020 | 325,578 391,164 |
| Total Florida Housing Finance Corporation | | | 716,742 |
| <u>Department of Financial Services</u> | | | |
| Fire Decontamination Equipment Grant Project | 43.013 | FM588 | 18,750 |
| Total Department of Financial Services | | | 18,750 |
| <u>Department of State and Secretary of State</u> | | | |
| Cultural Facilities Grant Program | 45.014 | 20.9.200.574 | 78,250 |
| General Program Support (Cultural and Museum Grants) | 45.061 | CA2E142 | 7,591 |
| Total Florida Department of State | | | 85,841 |
| <u>Department of Transportation</u> | | | |
| Public Transit Service Development Program | 55.012 | 446651-1-84-01 | 51,200 |
| Transit Corridor Development Program | 55.013 | 436695-1-94-01 | 294,499 |
| Local Transportation Project | 55.039 | G1R84 | 14,973 |
| Total Department of Transportation | | | 360,672 |
| <u>Department of Health</u> | | | |
| Emergency Medical Services (EMS) Matching Awards | 64.003 | M8052 | 172,268 |
| Pass-Through Miami-Dade County, Florida County Grant Awards | 64.005 | EMS County Grant #C0013 | 3,979 |
| Total Department of Health | | | 176,247 |
| <u>Fish and Wildlife Conservation Commission</u> | | | |
| Florida Boating Improvement Program | 77.006 | 19024 | 2,450 |
| Total Fish and Wildlife Conservation Commission | | | 2,450 |
| Total Expenditures of State Financial Assistance | | | \$ 1,389,133 |

See notes to schedule of state financial assistance.

City of Miami, Florida

Schedule of State Financial Assistance
Fiscal Year Ended September 30, 2021

| <u>State Grantor/Pass-through Grantor/Program or Cluster Title</u> | <u>State CSFA Number</u> | <u>Grant/Contract Number</u> | <u>State Expenditures</u> |
|--|------------------------------|--------------------------------------|-------------------------------|
| <u>Department of Environmental Protection</u> | | | |
| Statewide Surface Water Restoration and Wastewater Projects | 37.039 | LPA0024 | \$ 28,431 |
| Total Department of Environmental Protection | | | 28,431 |
| <u>Florida Housing Finance Corporation</u> | | | |
| State Housing Initiatives Partnership (SHIP) Program | 40.901 | SHIP FY2018-2019 SHIP FY2019-2020 | 325,578 391,164 |
| Total Florida Housing Finance Corporation | | | 716,742 |
| <u>Department of Financial Services</u> | | | |
| Fire Decontamination Equipment Grant Project | 43.013 | FM588 | 18,750 |
| Total Department of Financial Services | | | 18,750 |
| <u>Department of State and Secretary of State</u> | | | |
| Cultural Facilities Grant Program | 45.014 | 20.9.200.574 | 78,250 |
| General Program Support (Cultural and Museum Grants) | 45.061 | CA2E142 | 7,591 |
| Total Florida Department of State | | | 85,841 |
| <u>Department of Transportation</u> | | | |
| Public Transit Service Development Program | 55.012 | 446651-1-84-01 | 51,200 |
| Transit Corridor Development Program | 55.013 | 436695-1-94-01 | 294,499 |
| Local Transportation Project | 55.039 | G1R84 | 14,973 |
| Total Department of Transportation | | | 360,672 |
| <u>Department of Health</u> | | | |
| Emergency Medical Services (EMS) Matching Awards | 64.003 | M8052 | 172,268 |
| Pass-Through Miami-Dade County, Florida County Grant Awards | 64.005 | EMS County Grant #C0013 | 3,979 |
| Total Department of Health | | | 176,247 |
| <u>Fish and Wildlife Conservation Commission</u> | | | |
| Florida Boating Improvement Program | 77.006 | 19024 | 2,450 |
| Total Fish and Wildlife Conservation Commission | | | 2,450 |
| Total Expenditures of State Financial Assistance | | | \$ 1,389,133 |

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 2023

**Based on Actual Expenditures for the
Fiscal Year Ended September 30, 2021**